

Prior law authorized an exclusion against state sales and use tax and sales and use tax levied by tax authorities in East Feliciana Parish for charges for the furnishing of repairs to tangible personal property when the repaired property is delivered to the customer in another state either by common carrier or the repair dealer's own vehicle. However, as to aircraft, the delivery may be by the best available means. Offshore areas are not considered another state for the purpose of prior law.

New law changes the prior law exclusion from state sales and use taxes and sales and use taxes in East Feliciana Parish from a permissive exclusion to a mandatory exclusion.

New law specifically includes in the sales tax exclusion repairs to property (1) delivered to the U.S. Post Office for transportation outside the state and (2) delivered outside the state by use of an independent trucker.

Prior law provided that the exclusion does not apply to sales and use taxes levied by any "other" parish, municipality or school board, but authorizes any "other" parish, municipality or school board to apply the exclusion as defined in the prior law to their sales taxes.

New law retains prior law.

Effective July 1, 2013.

(Amends R.S. 47:301(14)(g)(i)(bb) and 337.10(F))