

2015 Regular Session

HOUSE BILL NO. 665

BY REPRESENTATIVE KLECKLEY

TAX/SALES-USE, LOCAL: Excludes certain repairs on tangible personal property from local sales and use tax by certain taxing authorities in Calcasieu Parish

1 AN ACT

2 To enact R.S. 47:301(14)(g)(i)(bb), relative to sales and use tax; to provide for the local  
3 sales and use tax exclusion on repairs to tangible property; to exclude repairs made  
4 to certain aircraft from sales of services by certain taxing authorities; to provide for  
5 an effective date; and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:301(14)(g)(i)(bb) is hereby amended and enacted to read as  
11 follows:

12 §301. Definitions

13 As used in this Chapter the following words, terms, and phrases have the  
14 meaning ascribed to them in this Section, unless the context clearly indicates a  
15 different meaning:

16 \* \* \*

17 (14) "Sales of services" means and includes the following:

18 \* \* \*

19 (g)(i)(aa)

20 \* \* \*



Present law provides definitions for sales and use tax.

Present law excludes from the definition of "sales of services", for purposes of the sales and use tax levied by the state and by tax authorities in East Feliciana Parish, those charges for repairs to tangible personal property when the repaired property is delivered outside the state.

Proposed law retains present law but excludes from the definition of "sales of services", for purposes of the sales and use tax levied by taxing authorities in Calcasieu Parish, repairs made to certain aircraft in Calcasieu Parish.

Effective upon signature of governor or lapse of time for gubernatorial action.

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

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add an effective date of upon signature of the governor.