

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 272

2015 Regular Session

Erdey

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/SALES. Exempts certain items from sales tax. (7/1/15)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Excludes state manufactured or assembled passenger aircraft with a maximum capacity of 8 persons from the definition of a sale at retail for purposes of state and local sales and use taxes.
2. Makes technical amendments.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 272 Reengrossed

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Present law exempts from state sales and use taxes prosthetic devices prescribed by physicians for personal consumption or use.

Proposed law provides for an exemption against local sales and use taxes for prosthetic devices sold or purchased with the intention of being personally used or consumed by individuals pursuant to prescription by a physician when the individual is covered by the state of Louisiana Medicaid insurance program or a Medicaid insurance program administered by a third party on behalf of the state of Louisiana.

Present law states that the term "sale at retail" shall not include the sale of Louisiana manufactured or assembled aircraft with a capacity over 50 persons.

Proposed law provides that for purposes of sales and use taxes imposed or levied by the state or any political subdivision, "sale at retail" shall not include the sale of certain Louisiana-manufactured or assembled passenger aircrafts with a maximum capacity of eight persons under certain circumstances and requires that the place the aircraft is ultimately received be considered the place at which the aircraft is stored after all transportation has been completed.

Effective July 1, 2015.

(Amends R.S. 47:301(10)(m) and 305(D)(1)(k) and (4)(a); adds R.S. 47:337.9(C)(14.1))

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