

2017 Regular Session

SENATE BILL NO. 93

BY SENATORS MILLS AND ALLAIN AND REPRESENTATIVES BARRAS, HUVAL,
TERRY LANDRY AND MIGUEZ

TAX/TAXATION. Excludes from repairs to tangible personal property certain preparation and painting of aircraft for purposes of sales and use tax. (7/1/17)

1 AN ACT

2 To enact R.S. 47:301(14)(g)(iv) relative to sales and use tax; to clarify the definition of
3 repairs to tangible personal property; to provide for an effective date; and to provide
4 for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(14)(g)(iv) is hereby enacted to read as follows:

7 §301. Definitions

8 As used in this Chapter the following words, terms, and phrases have the
9 meanings ascribed to them in this Section, unless the context clearly indicates a
10 different meaning:

11 * * *

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

13 * * *

14 (g)(i) * * *

15 * * *

16 **(iv) For purposes of the sales and use tax levied by the state and its**
17 **political subdivisions, "repair to tangible personal property" shall not include**

