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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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SB 93 Original	DIGEST 2017 Regular Session	Mills
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Present law includes repairs to tangible personal property as one of the services subject to sales and use tax.

Proposed law provides that surface preparation and painting of aircraft is not a repair for purposes of the imposition of sales and use tax.

Effective July 1, 2017.

(Adds R.S. 47:301(14)(g)(iv))