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## DIGEST

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HB 376 Original

2017 Regular Session

Ivey

**Abstract:** Excludes from imposition of state and local sales and use taxes certain nonresidential utilities.

Present law provides numerous definitions for and exclusions from imposition of the sales and use tax of state and local taxing authorities.

Present law defines "tangible personal property" to include personal property that may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses.

Proposed law excludes from the definition of "tangible personal property", when purchased for nonresidential purposes, all of the following:

- (1) Gasoline.
- (2) Steam.
- (3) Water.
- (4) Electric power or energy sources used for the generation of electric power for resale or used by an industrial manufacturing plant for self-consumption or cogeneration.
- (5) Natural gas.
- (6) Any energy source, except for refinery gas, when used for boiler fuel.

Effective July 1, 2017.

(Adds R.S. 47:301(16)(r))