

2017 Regular Session

HOUSE BILL NO. 577

BY REPRESENTATIVE STOKES

TAX/SALES & USE: Provides with respect to sales and use tax exemptions and exclusions

1 AN ACT

2 To amend and reenact R.S. 47:305(F), to enact R.S. 47:305.75, and to repeal R.S.
3 47:301.1(B)(2)(d), relative to sales and use taxes; to provide for exemptions and
4 exclusions from sales and use taxes imposed by the state and local taxing authorities;
5 to establish an exemption for the sales of certain telecommunication services; to
6 provide for the exemption for certain fees paid by broadcasters or licensed content;
7 to repeal the exclusion for the sales of certain telecommunication services; and to
8 provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:305(F) is hereby amended and reenacted and R.S. 47:305.75 is
11 hereby enacted to read as follows:

12 §305. Exclusions and exemptions from the tax

13 * * *

14 F. The sales, use and lease taxes imposed by taxing authorities shall not
15 apply to the amounts paid by radio and television broadcasters for the right to exhibit
16 or broadcast copyrighted material and the use of film, video or audio tapes, records
17 or any other means supplied by owners, distributors, or licensors thereof in
18 connection with such exhibition or broadcast and the sales and use tax shall not apply
19 to licensors or distributors thereof.

20 * * *

- 1 §305.75. Exemptions for the sales of certain telephone services
2 Telecommunications services paid for by inserting coins in coin-operated
3 telephones available to the public shall be exempt from taxes imposed by the state
4 and its political subdivisions.
5 Section 2. R.S. 47:301.1(B)(2)(d) is hereby repealed in its entirety.
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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 577 Original

2017 Regular Session

Stokes

Abstract: Changes the exclusion for sales of telephone services through a coin-operated telephones to an exemption, and expands application of the exemption concerning fees paid by radio and television broadcasters for the right to exhibit or broadcast copyrighted material.

Present law establishes a sales and use tax exclusion from state and local sales and use taxes for telecommunications services paid for by inserting coins in coin-operated telephones.

Proposed law repeals present law providing for an exclusion from sales and use tax and instead establishes an exemption from state and local sales and use taxes for telecommunications services paid for by inserting coins in coin-operated telephones.

Present law establishes a state and local sales and use tax exemption for amounts paid by radio and television broadcasters for the right to exhibit or broadcast copyrighted material and the use of film, video or audio tapes, records or any other means supplied by licensors thereof in connection with such exhibition or broadcast and the sales and use tax shall not apply to licensors or distributors thereof.

Proposed law retains present law and expands the exemption to include fees paid for the right to broadcast or exhibit such content from owners and distributors as well as licensors.

(Amends R.S. 47:305(F); Adds R.S. 47:305.75; Repeals R.S. 47:301.1(B)(2)(d))