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## DIGEST

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HB 579 Original

2017 Regular Session

Stokes

**Abstract:** Provides with respect to various exemptions and exclusions against state and local sales and use tax and establishes refunds for the payment of taxes on certain activities.

Present law provides that within the definition of "sale at retail" for purposes of sales and use taxes imposed by a political subdivision, includes the sale of tangible personal property by a dealer through coin-operated vending machine.

Present law provides that within the definition of "sale at retail" for purposes of state sales and use taxes, includes the sale of tangible personal property to the person to will sell the tangible personal property through a coin-operated vending machine.

Proposed law changes present law by repeal provisions of present law applicable to the state and by extending the provisions applicable in present law to local taxes to apply to state sales and use taxes, and further by expanding the definition to include sales made through a kiosk.

Present law provides an exemption from the sales and use taxes imposed by all taxing authorities for the purchase of feed and feed additives for animals used for commercial, business, and agricultural, purposes.

Present law for purposes of the exemption for animal feed and feed additives defines the terms "commercial use", "business use", and "agricultural use".

Proposed law changes present law by repealing the exemption for and definition of "business use" and by adding race horses to the definition of "commercial use".

Present law establishes an exemption from state sales and use tax for councils on aging.

Proposed law changes present law by extending application of the exemption to the sales and use taxes imposed by a political subdivision and by expanding applicability for cooperative purchasing organization comprised of more than one parish council on aging.

Present law establishes an exclusion from sales and use taxes imposed by any taxing authority for the sale of anthropogenic carbon dioxide for use in a qualified tertiary recovery project approved by the assistant secretary of the office of conservation of the Dept. of Natural Resources pursuant to R.S. 47:633.4.

Proposed law repeals the exclusion provided in present law and establishes a exemption for the same purpose.

Present law establishes an exclusion from sales and use taxes imposed by any taxing authority for the sale of telecommunications services paid for by inserting coins in coin-operated telephones available to the public.

Proposed law repeals present law providing an exclusion for these telephone services and establishes a exemption for the same purpose.

Present law provides for an exclusion from state sales and use tax for certain consumable tangible personal property and services used by a person whose principal activity is manufacturing and who is assigned an industry group designation by the United States Census of 3211 through 3222 or 113310 pursuant to the North American Industry Classification System of 2007 (wood and paper products manufactures).

Proposed law repeals the exclusion provided for in present law and provides instead for a refund of any state sales paid on eligible tangible personal property and services. Proposed law provides for the requirements and conditions for refunds.

(Amends R.S. 47:301(10)(b) and 305(A)(4)(a) and (b) and 305.66(A); Adds R.S. 47:305.75, 305.76, and 315.11; Repeals R.S. 47:301(3)(k), (10)(gg) and (18)(p), and 301.1(B)(2)(d) and 6003)