

2017 Regular Session

HOUSE BILL NO. 221

BY REPRESENTATIVE MCFARLAND

TAX/SALES-USE, ST-EXEMPT: Provides for the state sales and use tax exclusion for pollution control machinery and equipment

1 AN ACT

2 To amend and reenact R.S. 47:301(3)(i)(ii)(aa)(I)(bbb), relative to the state sales and use
3 tax; to provide for the exclusion for machinery and equipment; to exclude certain
4 pollution control equipment required for certain manufacturers; to provide for
5 effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(3)(i)(ii)(aa)(I)(bbb) is hereby amended and reenacted to read
8 as follows:

9 §301. Definitions

10 * * *

11 (3)

12 * * *

13 (i)

14 * * *

15 (ii) For purposes of this Subparagraph, the following definitions shall apply:

16 (aa)

17 * * *

18 (I) Machinery and equipment, for purposes of this Subparagraph, also
19 includes but is not limited to the following:

20 * * *

1 (bbb) Machinery and equipment necessary to control pollution at a plant
2 facility where pollution is produced by the manufacturing operation, including
3 machinery and equipment used in the production, processing, and storing of food and
4 fiber or of timber manufacturers assigned a North American Industrial Classification
5 System code within Sector 11 when that machinery and equipment is required to
6 comply with emission standards provided by rule by the United States
7 Environmental Protection Agency.

8 * * *

9 Section 2. This Act shall become effective on July 1, 2017; if vetoed by the governor
10 and subsequently approved by the legislature, this Act shall become effective on July 1,
11 2017, or on the day following such approval by the legislature, whichever is later.

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 221 Engrossed 2017 Regular Session McFarland

Abstract: Provides for the state sales and use tax exclusion for pollution control equipment required for manufacturing machinery and equipment.

Present law provides a state sales and use tax exclusion for certain manufacturing machinery and equipment, including necessary pollution control equipment.

Proposed law includes machinery and equipment used by the agriculture and timber industries that is required by the U.S. Environmental Protection Agency.

Effective July 1, 2017.

(Amends R.S. 47:301(3)(i)(ii)(aa)(I)(bbb))