
DIGEST

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HB 19 Original

2018 First Extraordinary Session

Leger

Abstract: Adds additional services to the state and local sales and use tax base and provides for definitions related to these services.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies:

R.S. 47:302 - 2% tax

R.S. 47:321 - 1% tax

R.S. 47:321.1 - 1% tax

R.S. 47:331 - 0.97% tax

R.S. 51:1286 - .03% tax (LA Tourism and Promotion District)

Present law imposes state and local sales and use tax upon the sale of the following services, subject to certain exemptions and exclusions:

- (1) Furnishing of sleeping rooms.
- (2) Admission to a place of amusement.
- (3) Storage or parking privileges.
- (4) Printing and related services.
- (5) Laundry, cleaning, and pressing of textiles.
- (6) Cold storage services.
- (7) Repairs to tangible personal property.
- (8) Telecommunication services.

Proposed law retains present law and adds sales of the following services to the state and local sales and use tax base.

- (1) Personal services including massage parlors, escort services, and turkish baths or steam baths.

- (2) Credit reporting services.
- (3) Certain debt collection services.
- (4) Certain insurance services.
- (5) Certain immovable property services.
- (6) Certain data processing and data storage services.
- (7) Certain immovable property repair and remodeling services.
- (8) Security services.
- (9) Telephone answering services.
- (10) Audio and video services.
- (11) Certain information services.

Effective for taxable periods beginning on July 1, 2018.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:301(14)(l)-(v))