

2018 Regular Session

HOUSE BILL NO. 425

BY REPRESENTATIVE ZERINGUE

FISHING/COMMERCIAL: Includes charter fishing guides, for purposes of taxation, in the certification program as earning more than half of their income from charter fishing guide activities

1 AN ACT

2 To amend and reenact R.S. 56:303(E), relative to charter boat guide fishing; for purposes of
3 taxation, provides for certification of a licensed charter boat captain as earning more
4 than fifty percent of his income from charter fishing activities, for purposes of
5 taxation; and to provide with respect thereto.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 56:303(E) is hereby amended and reenacted to read as follows:

8 §303. Commercial fisherman's license; charter boat fishing guide's license
9 certification; fees; place of purchase; information

10 * * *

11 E.(1) ~~Beginning with commercial fishermen's licenses issued on and after~~
12 ~~July 1, 2009, the~~ The department or the special certificate agent shall endorse a
13 commercial fisherman's license or a charter boat fishing guide's license as "certified"
14 upon presentation to the department or the special certificate agent of a notarized
15 statement from the tax preparer certifying that based upon his most recent federal
16 income tax return the individual earns at least fifty percent of his income from
17 commercial fishing or charter fishing guide activities. The department shall maintain

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

