

---

## 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 301 Original

2019 Regular Session

Miguez

**Abstract:** Extends the ad valorem tax exemption on raw materials, goods, commodities, personal property, and other articles stored in La. to those items stored in public *and private* warehouses, for maintenance or until ready for use with a destination to the Outer Continental Shelf.

Present law and present constitution provides for the exemption of ad valorem taxation on raw materials, goods, commodities, and other activities held in La. for the purpose of being exported from this state to a point outside the continental U.S. Present law further regards these items to be regarded as severed from the mass property of this state from the time they are loaded for export.

Proposed law retains present law and defines "held in this state for the purposes of being exported" to include those held for maintenance or until ready for use and exportation to the Outer Continental Shelf.

Present law provides for the storage of raw materials, goods, commodities, and other activities on certain property, including warehouses.

Proposed law retains present law and specifies raw materials, goods, commodities, and other activities may be stored in public *and private* warehouses.

Present law provides for the exemption of ad valorem taxation on goods, commodities, and personal property stored in transit in Louisiana while moving through interstate commerce for the purpose of being shipped from this state to a point outside the state. Further provides that these items shall not be treated as property of this state during the time the property is stored.

Proposed law retains present law and defines "stored in transit in this state" to include those stored for maintenance or until ready for use of goods, commodities, and personal property and shipped to the Outer Continental Shelf.

Effective December 1, 2019.

(Amends R.S. 47:1951.2 and 1951.3)