

2021 Regular Session

HOUSE BILL NO. 43

BY REPRESENTATIVE DEVILLIER

TAX/SALES-USE-EXEMPT: Exempts certain business utilities from state sales and use taxes

1 AN ACT

2 To enact R.S. 47:302(BB)(114), relative to state sales and use tax exemptions; to exempt
3 certain utilities from sales and use taxes; to provide for certain limitations; to require
4 the promulgation of rules; to provide for an effective date; and to provide for related
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB)(114) is hereby enacted to read as follows:

8 §302. Imposition of tax

9 * * *

10 BB. Notwithstanding any other provision of law to the contrary, including
11 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
12 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
13 levied pursuant to the provisions of this Section, except for the retail sale, use,
14 consumption, distribution, or storage for use or consumption of the following:

15 * * *

16 (114)(a) Steam, water, electric power or energy, natural gas, or energy
17 sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h), which are used
18 predominately and directly in the actual manufacturing process by a manufacturer
19 which has been assigned a North American Industry Classification System Code

Effective July 1, 2021.

(Adds R.S. 47:302(BB)(114))