
The original instrument was prepared by Leonore Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by Curry J. Lann.

SB 77 Engrossed DIGEST 2021 Regular Session Mizell

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

R.S. 47:302 - 2%
R.S. 47:321 - 1%
R.S. 47:321.1 - .45%
R.S. 47:331 - .97%
R.S. 51:1286 - .03%

Present law excludes purchases of new school buses or used school buses that are less than five years old that are purchased by an independent operator and used exclusively in public school systems from state and local sales and use tax.

Proposed law modifies present law exemption to apply to all purchases of new school buses or used school buses that are less than five years old to buses that will be used exclusively for public elementary or secondary schools, public elementary or secondary laboratory schools that are operated by a public college or university, or nonpublic elementary or secondary schools approved by BESE.

Proposed law provides that to qualify for this exemption a school bus must meet or exceed the safety specifications for school buses established by the state DOE, must be painted national school bus chrome in the shade designated by BESE, and must be purchased from a licensed new or used vehicle dealer.

Present law suspends numerous exemptions and exclusion from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) through June 30, 2025, including the exclusion for purchases of new school buses or used school buses that are less than five years old.

Proposed law changes present law by adding the exclusion for purchases of new school buses or used school buses that are less than five years old to the list of state sales and use tax exemptions and exclusions that are effective through June 30, 2025.

Effective July 1, 2021.

(Amends R.S. 47:301(10)(i); adds R.S. 47:302(BB)(114), 321(P)(115), 321.1(I)(115), and 331(V)(115))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to
the original bill

1. Makes technical changes.