

2023 Regular Session

HOUSE BILL NO. 71

BY REPRESENTATIVE BISHOP

TAX/SALES-USE, STATE: Reduces the rate of the state sales and use tax

1 AN ACT

2 To amend and reenact R.S. 47:321.1(A), (B), and (C), relative to state sales and use taxes;  
3 to provide for the tax rate; to provide for an effective date; and to provide for related  
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:321.1(A), (B), and (C) are hereby amended and reenacted to read  
7 as follows:

8 §321.1. Imposition of tax

9 A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and  
10 collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an  
11 additional tax upon the sale at retail, the use, the consumption, the distribution, and  
12 the storage for use or consumption in this state of each item or article of tangible  
13 personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall  
14 be as follows:

15 (1) ~~At (a) Through June 30, 2023, at~~ the rate of forty-five hundredths of one  
16 percent of the sales price of each item or article of tangible personal property when  
17 sold at retail in this state, the tax to be computed on gross sales for the purpose of  
18 remitting the amount of tax to the state, and to include each and every retail sale.

19 (b) Beginning July 1, 2023, through June 30, 2024, at the rate of thirty  
20 hundredths of one percent of the sales price of each item or article of tangible

1        personal property when sold at retail in this state, the tax to be computed on gross  
2        sales for the purpose of remitting the amount of tax to the state, and to include each  
3        and every retail sale.

4                (c) Beginning July 1, 2024, through June 30, 2025, at the rate of fifteen  
5        hundredths of one percent of the sales price of each item or article of tangible  
6        personal property when sold at retail in this state, the tax to be computed on gross  
7        sales for the purpose of remitting the amount of tax to the state, and to include each  
8        and every retail sale.

9                (2) ~~At~~ (a) Through June 30, 2023, at the rate of forty-five hundredths of one  
10       percent of the cost price of each item or article of tangible personal property when  
11       the same is not sold but is used, consumed, distributed, or stored for use or  
12       consumption in this state, provided that there shall be no duplication of the tax.

13                (b) Beginning July 1, 2023, through June 30, 2024, at the rate of thirty  
14       hundredths of one percent of the cost price of each item or article of tangible  
15       personal property when the same is not sold but is used, consumed, distributed, or  
16       stored for use or consumption in this state, provided that there shall be no duplication  
17       of the tax.

18                (c) Beginning July 1, 2024, through June 30, 2025, at the rate of fifteen  
19       hundredths of one percent of the cost price of each item or article of tangible  
20       personal property when the same is not sold but is used, consumed, distributed, or  
21       stored for use or consumption in this state, provided that there shall be no duplication  
22       of the tax.

23                B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and  
24       collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a  
25       tax upon the lease or rental within this state of each item or article of tangible  
26       personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be  
27       as follows:

28                (1) ~~At~~ (a) Through June 30, 2023, at the rate of forty-five hundredths of one  
29       percent of the gross proceeds derived from the lease or rental of tangible personal

1 property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such  
2 property is in an established business, or part of an established business, or the same  
3 is incidental or germane to the business.

4 (b) Beginning July 1, 2023, through June 30, 2024, at the rate of thirty  
5 hundredths of one percent of the gross proceeds derived from the lease or rental of  
6 tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease  
7 or rental of such property is in an established business, or part of an established  
8 business, or the same is incidental or germane to the business.

9 (c) Beginning July 1, 2024, through June 30, 2025, at the rate of fifteen  
10 hundredths of one percent of the gross proceeds derived from the lease or rental of  
11 tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease  
12 or rental of such property is in an established business, or part of an established  
13 business, or the same is incidental or germane to the business.

14 (2) ~~At~~ (a) Through June 30, 2023, at the rate of forty-five hundredths of one  
15 percent of the monthly lease or rental price paid by a lessee or rentee, or contracted  
16 or agreed to be paid by a lessee or rentee to the owner of the tangible personal  
17 property.

18 (b) Beginning July 1, 2023, through June 30, 2024, at the rate of thirty  
19 hundredths of one percent of the monthly lease or rental price paid by a lessee or  
20 rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the  
21 tangible personal property.

22 (c) Beginning July 1, 2024, through June 30, 2025, at the rate of fifteen  
23 hundredths of one percent of the monthly lease or rental price paid by a lessee or  
24 rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the  
25 tangible personal property.

26 C. In addition to the tax levied on sales of services by R.S. 47:302(C),  
27 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle,  
28 there is hereby levied a tax upon all sales of services in this state, as those services  
29 are defined by Chapter 2 of this Subtitle; The levy of the tax shall be as follows:

