The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Emily W. Toler.

DIGEST

SB 228 Original | 2023 Regular Session | Abraham

Present law provides for certain state and local sales and use tax exemptions and requires that sales of tangible personal property are subject to state and local sales tax.

Proposed law exempts from sales and use tax the first 90% of the sale price invoiced or billed as a lump sum to a customer for photography or videography services if the photos or videos are not separately stated on the invoice and are delivered electronically through the internet or via email or by USB flash drive, digital versatile disk, compact disk, or tapes.

Present law provides that the sale of photo books, portraits, prints, film reels, or video books are subject to sales tax.

Proposed law authorizes the secretary of the Department of Revenue to adopt rules and regulations to administer the sales tax exclusion.

Present law provides for the taxability of listed services which does not include photography or videography services.

Proposed law provides a state and local sales tax exclusion for photography and videography services.

Present law suspends numerous sales tax exemptions and exclusions from the four levies of state sales and use tax through June 30, 2025.

Proposed law provides for the applicability of the sales tax exclusions to be excluded from the four levies of state sales and use tax through June 30, 2025.

Proposed law applies retroactively as well as prospectively.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:301(13)(n) and 14(l), 302(BB)(119) and (120), 321(P)(120) and (121), 321.1(I)(120) and (121), 331(V)(120) and (121))