2025 Regular Session

HOUSE BILL NO. 149

## BY REPRESENTATIVE BRYANT

## TAX/SALES-USE-EXEMPT: Provides relative to tax exemptions for charter boat fishing guides

1	AN ACT
2	To amend and reenact R.S. 47:305.20(A) and (C)(1) and to enact R.S. 56:302.9(K), relative
3	to sales and use tax; to provide for a sales and use tax exemption for commercial
4	fishermen; to provide for eligibility of licensed charter boat fishing guides as
5	commercial fisherman for tax exemption purposes; and to provide for related
6	matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. R.S. 47:305.20(A) and (C)(1) are hereby amended and reenacted to read
9	as follows:
10	§305.20. Exemptions; Louisiana commercial fishermen
11	A. A Louisiana resident domiciled in Louisiana who possesses a valid
12	Louisiana commercial fishing license or charterboat fishing guide license as may be
13	necessary for commercial fishing ventures, including but not limited to a vessel
14	license issued pursuant to R.S. 56:304, and who is an owner of a vessel operated
15	primarily for the conduct of commercial fishing as a trade or business and which the
16	Department of Wildlife and Fisheries determines will be predominantly and
17	principally used for commercial fishing ventures and whose catch is for human
18	consumption shall be exempt from the sales, use, lease, and services taxes imposed
19	by any taxing authority. The exemption shall comport with the provisions of
20	Subsection C of this Section. Possession of a commercial fishing license or charter

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	boat fishing guide license issued by the Department of Wildlife and Fisheries shall
2	not be used as the sole determination that a vessel will be used predominantly and
3	principally for commercial fishing ventures.
4	* * *
5	C. An owner who has obtained a certificate of exemption shall, with respect
6	to the vessel identified in the certificate for the harvesting or production of fish and
7	other aquatic life, including shrimp, oysters, and clams be exempt from the taxes
8	described in Subsection A of this Section, as follows:
9	(1) Taxes applied to the materials and supplies necessary for repairs to the
10	vessel or facility if they are purchased by the owner and later become a component
11	part of the vessel.
12	* * *
13	Section 2. R.S. 56:302.9(K) is hereby enacted to read as follows:
14	§302.9. Charter boat fishing guide license; nonresident fee
15	* * *
16	K. A Louisiana resident who possesses a valid Louisiana charter boat fishing
17	guide license shall be considered a commercial fisherman for purposes of the tax
18	exemptions provided by R.S. 47:305.20.

## 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 149 Original	2025 Regular Session	Bryant

Abstract: Makes licensed charter boat fishing guides eligible for sales and use tax exemptions related to commercial fishing ventures.

<u>Present law</u> provides state and local sales and use tax exemptions for certain expenses related to vessels operated by commercial fishermen primarily for commercial fishing ventures.

<u>Proposed law</u> retains <u>present law</u> and adds that licensed charter boat fishing guides are also eligible to qualify for these tax exemptions.

<u>Proposed law</u> removes an obsolete reference to processing facilities that used to be eligible for the tax exemption under <u>prior law</u>.

(Amends R.S. 47:305.20(A) and (C)(1); Adds R.S. 56:302.9(K))