

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

