
DIGEST

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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.

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

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

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

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