

2025 Regular Session

HOUSE BILL NO. 334

BY REPRESENTATIVE TARVER

TAX/SALES & USE: Repeals one percent of the state sales and use tax levy

1 AN ACT

2 To amend and reenact R.S. 39:467(H) and 468(G) and R.S. 47:305(C)(3), 305.39,  
3 306(A)(3)(a), and 318(A) and to repeal R.S. 47:321.1, relative to state sales and use  
4 tax; to repeal certain levies; to make technical changes in conformity with that  
5 repeal; to provide relative to the powers and duties of the Louisiana State Law  
6 Institute; to provide an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 39:467(H) and 468(G) are hereby amended and reenacted to read as  
9 follows:

10 §467. Sales of services and tangible personal property at a publicly owned domed  
11 stadium facility or baseball facility; sales and use tax; exemptions

12 \* \* \*

13 H. Notwithstanding any provision of law to the contrary, ~~including any~~  
14 ~~contrary provisions of R.S. 47:302(X) and (Y) as enacted by Act No. 25 of the 2016~~  
15 ~~First Extraordinary Session of the Legislature, R.S. 47:321(L) and (M), R.S.~~  
16 ~~47:321.1(F), or R.S. 47:331(S) and (T);~~ and except as otherwise specifically provided  
17 for in Subparagraphs (B)(1)(a), (d), and (f) and Paragraph (C)(6) of this Section, the  
18 exemptions from state sales and use taxes authorized in this Section shall be  
19 applicable and effective on and after April 1, 2016.

1 §468. Sales of services and tangible personal property at certain public facilities;  
2 sales and use tax; exemptions

3 \* \* \*

4 G. Notwithstanding any provision of law to the contrary, ~~including any~~  
5 ~~contrary provisions of R.S. 47:302(X) and (Y) as enacted by Act No. 25 of the 2016~~  
6 ~~First Extraordinary Session of the Legislature, R.S. 47:321(L) and (M), R.S.~~  
7 ~~47:321.1(F), or R.S. 47:331(S) and (T),~~ and except as otherwise specifically provided  
8 for in Subparagraph (C)(2)(f) of this Section, the exemptions from state sales and use  
9 taxes authorized in this Section shall be applicable and effective on and after April  
10 1, 2016.

11 \* \* \*

12 Section 2. R.S. 47:305(C)(3), 305.39, 306(A)(3)(a), and 318(A) are hereby amended  
13 and reenacted to read as follows:

14 §305. Exemptions from the tax

15 \* \* \*

16 C.

17 \* \* \*

18 (3)(a) Except as provided for in Subparagraph (b) of this Paragraph, the sales  
19 and use tax imposed by R.S. ~~47:321, 321.1,~~ 47:321 and 331, or by a political  
20 subdivision shall not apply to the sale or use, for non-residential purposes, of steam,  
21 water, electric power or energy, natural gas, any materials or energy sources used to  
22 fuel the generation of electric power for resale or used by an industrial  
23 manufacturing plant for self-consumption or cogeneration, or energy sources used  
24 for boiler fuel except refinery gas.

25 (b) The exemption from the sales and use tax imposed by R.S. ~~47:321, 321.1,~~  
26 47:321 and 331 provided for in Subparagraph (a) of this Paragraph shall not apply  
27 to sales and use, for non-residential purposes, of mineral water or carbonated water  
28 or any water put in bottles, jugs, or containers.

29 \* \* \*

1 §305.39. Exclusions and exemptions; butane, propane, or other liquefied petroleum  
2 gases purchased for private residential consumption

3 Solely for purposes of the sales and use taxes levied by the state, such taxes  
4 imposed by R.S. 47:302(A), 321(A), ~~321.1(A)~~, and 331(A) shall not apply to direct  
5 consumer purchases of butane, propane, or other liquefied petroleum gases for the  
6 private residential purposes of cooking and heating.

7 \* \* \*

8 §306. Returns and payment of tax; penalty for absorption

9 A. General provisions.

10 \* \* \*

11 (3)(a) For the purpose of compensating the dealer in accounting for and  
12 remitting the tax levied by this Chapter, each dealer shall be allowed one and five  
13 hundredths percent of the amount of tax due and accounted for and remitted to the  
14 secretary in the form of a deduction in submitting his report and paying the amount  
15 due by him, provided the amount of any credit claimed for taxes already paid to a  
16 wholesaler shall not be deducted in computing the commission allowed the dealer  
17 hereunder. The aggregate state compensation for a dealer who operates one or more  
18 business locations within Louisiana shall not exceed seven hundred fifty dollars per  
19 calendar month. This compensation shall be allowed only if the payment of the  
20 dealer is timely paid and the return is timely filed. Notwithstanding any other  
21 provision of law, the calculation of this deduction shall be based only on the taxes  
22 levied pursuant to R.S. 47:302, 321, and 331, ~~and R.S. 51:1286~~. There shall be no  
23 compensation for the taxes accounted for and remitted pursuant to ~~R.S. 47:321.1~~ or  
24 any ~~other~~ sales tax levied by the state.

25 \* \* \*

26 §318. Disposition of collections

27 A. All monies collected under this Chapter shall be immediately paid into  
28 the state treasury, upon receipt, and first credited to the Bond Security and  
29 Redemption Fund as provided in Article VII, Section 9(B) of the Constitution of



Present law (R.S. 39:468) exempts sales occurring at an event conducted at a facility owned and operated by or for any unit of state government or a political subdivision or on the publicly owned property on which the facility is located from sales and use and amusement taxes levied by the state and political subdivisions. Proposed law removes a cross reference to the levy repealed pursuant to proposed law and otherwise retains present law.

Present law (R.S. 47:305) exempts any materials or energy sources used to fuel the generation of electric power for resale or by an industrial manufacturing plant for self-consumption or cogeneration, or energy sources used for boiler fuel except refinery gas from state and local sales and use tax. Further exempts sales, for nonresidential purposes, of mineral water or carbonated water or any water put in bottles, jugs, or containers from state sales tax. Proposed law removes cross references to the levy repealed pursuant to proposed law and otherwise retains present law.

Present law (R.S. 47:305.39) exempts direct consumer purchases of butane, propane, or other liquefied petroleum gases for the private residential purposes of cooking and heating from state sales and use tax. Proposed law removes a cross reference to the levy repealed pursuant to proposed law and otherwise retains present law.

Present law (R.S. 47:306) authorizes a deduction for each dealer to compensate it for accounting for and remitting the taxes levied pursuant to present law. Provides restrictions and qualifications for the deduction. Proposed law retains present law. Present law provides that no compensation accounting and remittal of taxes shall be taken for sales taxes levied by the state pursuant to R.S. 47:321.1. Proposed law repeals this provision.

Present law (R.S. 47:318) dedicates a portion of taxes collected pursuant to present law to the Marketing Fund in the state treasury for use by La. Economic Development for certain economic development activities. Exempts monies collected pursuant to R.S. 47:321.1 from such dedication. Proposed law repeals this exemption and otherwise retains present law.

Proposed law directs the La. State Law Institute to correct any references to repealed law contained in present law (R.S. 47:321 and 331) in conformity with the provisions of proposed law.

Effective July 1, 2025.

(Amends R.S. 39:467(H) and 468(G) and R.S. 47:305(C)(3), 305.39, 306(A)(3)(a), and 318(A); Repeals R.S. 47:321.1)