
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)]

Havard

HB No. 86

Abstract: Changes the exclusion from local sales and use taxes in East Feliciana Parish for charges for the furnishing of repairs to tangible personal property when the repaired property is delivered to a customer in another state from a permissive exclusion to a mandatory exclusion.

Present law authorizes charges for the furnishing of repairs to tangible personal property, when the repaired property is delivered to a customer in another state either by common carrier or the repair dealer's own vehicle to be excluded from state sales and use taxes and local sales and use taxes in East Feliciana Parish. Present law prohibits this exclusion from applying to sales and use taxes levied by any other parish, municipality, or school board. However, any other parish, municipality, or school board may apply the exclusion to sales or use taxes levied by them.

Proposed law changes the present law exclusion from local sales and use taxes in East Feliciana Parish from a permissive exclusion to a mandatory exclusion.

(Amends R.S. 47:301(14)(g)(i)(bb))