

Regular Session, 2013

HOUSE BILL NO. 238

BY REPRESENTATIVE PATRICK WILLIAMS

TAX: Provides relative to the telecommunications tax for the deaf

1 AN ACT

2 To amend and reenact R.S. 47:1061(A)(1), (2), and (3) relative to the telecommunication tax
3 for the deaf; to provide with respect to the amount of the tax levied; to provide with
4 respect to those telecommunication services to which the tax is levied; and to provide
5 for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1061(A)(1), (2), and (3) are hereby amended and reenacted to
8 read as follows:

9 §1061. Telecommunication tax for the deaf

10 A.(1) There is hereby levied a tax of ~~five~~ four cents per month on each
11 ~~residence~~ residential and business customer ~~telephone access line of the local of~~
12 local, long distance, pager, and wireless telecommunication exchange companies
13 operating in Louisiana. The tax shall be collected from each ~~residence~~ residential
14 and business customer and remitted by each such company on or before thirty days
15 after the close of each calendar quarter to the secretary of the Department of Revenue
16 on forms prescribed by the secretary.

17 (2) The local, long distance, pager, and wireless telecommunication
18 exchange companies collecting and remitting such tax as hereinabove provided shall
19 be allowed a deduction, not to exceed two percent, from the amount so collected and

1 remitted to the secretary as compensation for such collection. The compensation
2 shall not be allowed, however, if the remittance is not made timely.

3 (3) The tax so collected and remitted by the local, long distance, pager, and
4 wireless telecommunication exchange companies shall not be subject to any tax, fee,
5 or assessment, nor shall it be considered revenue of the local, long distance, pager,
6 and wireless telecommunication exchange companies.

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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)]

Patrick Williams

HB No. 238

Abstract: Decreases the telecommunication tax but expands the services upon which the tax is levied to include long distance, pager, and wireless communications.

Present law provides a monthly \$.05 tax on each residential and business customer telephone access line of the local exchange companies operating in La. Such fee is deposited in the Telecommunications for the Deaf Fund and used to establish, administer, and promote a statewide program to provide accessibility services and assistive technology for persons who are deaf, hard of hearing, or speech impaired.

Proposed law retains present law but decreases the monthly tax from \$.05 to \$.04 and expands the services upon which the tax is levied to include long distance, pager, and wireless telecommunications.

(Amends R.S. 47:1061(A)(1), (2), and (3))