
DIGEST

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Lambert

HB No. 301

Abstract: Excludes the resale of services from the definition of "retail sale" for purpose of the state sales and use tax.

Present law, for purposes of state sales and use taxes, defines "retail sale" or "sale at retail" as a sale to a consumer or to any other person for any purpose except for resale as tangible personal property or for the lease of automobiles in an arm's length transaction.

Proposed law retains present law and adds an exception for the resale of services provided the retail sale of such service is subject to state sales tax. "Services" for purposes of proposed law are those services included within the present law definition of "sales of services".

(Amends R.S. 47:301(10)(a)(i))