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## DIGEST

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Havard

HB No. 163

**Abstract:** Changes the exclusion from state sales and use taxes and 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 from 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 present law exclusion from state sales and use taxes and 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))