

SENATE BILL NO. 78

BY SENATOR MARTINY

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

AN ACT

To amend and reenact R.S. 47:301(14)(g)(i)(bb) and 337.10(F), relative to sales and use tax; to provide for an exclusion from the sales and use tax of the state and of political subdivisions which is levied upon certain sales of services; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:301(14)(g)(i)(bb) and 337.10(F) are hereby amended and reenacted to read as follows:

§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

\* \* \*

(14) "Sales of services" means and includes the following:

\* \* \*

(g)(i)(aa)

\* \* \*

(bb) For purposes of the sales and use tax levied by the state and by tax authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible personal property ~~may~~ **shall** be excluded from sales of services, as defined in this Subparagraph, when the repaired property is (1) delivered to the customer in another state either by common carrier or the repair dealer's own vehicle **a common carrier or to the United States Post Office for transportation outside the state, or (2) delivered outside the state by use of the repair dealer's own vehicle or by use of an independent trucker;** ~~However,~~ **H**owever, as to aircraft, delivery may be by the best available means. This exclusion shall not apply to sales and use taxes levied by any other parish, municipality or school board. However, any other parish, municipality

1 or school board may apply the exclusion as defined in this Subparagraph to sales or  
2 use taxes levied by any such parish, municipality, or school board. Offshore areas  
3 shall not be considered another state for the purpose of this Subparagraph.

4 \* \* \*

5 §337.10. Optional exclusions and exemptions

6 \* \* \*

7 F. As provided for in R.S. 47:301(14)(g)(i)(**bb**), any political subdivision,  
8 **other than a tax authority in East Feliciana Parish to which the exclusion**  
9 **already applies**, may apply the exclusion as defined in R.S. 47:301(14)(g)(i)(**bb**) to  
10 sales or use taxes levied by any such political subdivision, so that a charge for the  
11 furnishing of repairs to tangible personal property **shall** be excluded from sales of  
12 services, as defined in R.S. 47:301(14)(g)(i), when the repaired property is **(1)**  
13 ~~delivered to the customer in another state either by common carrier or the repair~~  
14 ~~dealer's own vehicle~~ **a common carrier or to the United States Post Office for**  
15 **transportation outside the state, or (2) delivered outside the state by use of the**  
16 **repair dealer's own vehicle or by use of an independent trucker.** However, as  
17 to aircraft, delivery may be by the best available means. Offshore areas shall not be  
18 considered another state for the purpose of this Subsection and R.S. 47:301(14)(g)(i).

19 \* \* \*

20 Section 2. This Act shall become effective on July 1, 2013; if vetoed by the governor  
21 and subsequently approved by the legislature, this Act shall become effective on July 1,  
22 2013, or on the day following such approval by the legislature, whichever is later.

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_