

2015 Regular Session

SENATE BILL NO. 70

BY SENATOR WALSWORTH

TAX/SALES. Extends until July 1, 2019, certain sales and use tax exemptions and exclusions. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:301(10)(z) and (18)(l), relative to sales and use taxes; to
3 provide relative to the state sales and use tax exclusion for certain alternative
4 substances used as fuel by manufacturers; to extend the effectiveness of the
5 exclusion; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(10)(z) and (18)(l) are hereby amended and reenacted to read
8 as follows:

9 §301. Definitions

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

13 * * *

14 (10) * * *

15 (z) ~~Solely~~ **Notwithstanding any other provision of law to the contrary and**
16 **solely** for the purposes of sales and use taxes levied by the state or any political
17 subdivision whose boundaries are coterminous with those of the state, **until July 1,**

1 **2019**, the term "sale at retail" shall not include the sale of any alternative substance
2 when such alternative substance is used as a fuel by a manufacturer. "Alternative
3 substance" means any substance other than oil and natural gas and any product of oil
4 and natural gas. "Alternative substance" shall include petroleum coke, landfill gas,
5 reclaimed or waste oil, unblended biodiesel, or tire-derived fuel, but not coal, lignite,
6 refinery gas, nuclear fuel, or electricity. "Manufacturer" means a person whose
7 principal activity is manufacturing and who is assigned by the Louisiana Workforce
8 Commission a North American Industrial Classification System code with the
9 agricultural, forestry, fishing, and hunting Sector 11 or the manufacturing Sectors
10 31-33 as they existed in 2002.

11 * * *

12 (18) * * *

13 (1) ~~Solely~~ **Notwithstanding any other provision of law to the contrary and**
14 **solely** for the purposes of sales and use taxes levied by the state or any political
15 subdivision whose boundaries are coterminous with those of the state, **until July 1,**
16 **2019**, the term "use" shall not include the use, the consumption, the distribution, the
17 storage for use or consumption in this state, or the exercise of any right or power
18 over an alternative substance as that term is defined in Subparagraph (10)(z) of this
19 Section when such alternative substance is used as a fuel by a manufacturer.
20 "Manufacturer" means a person whose principal activity is manufacturing and who
21 is assigned by the Louisiana Workforce Commission a North American Industrial
22 Classification System code with the agricultural, forestry, fishing, and hunting Sector
23 11 or the manufacturing Sectors 31-33 as they existed in 2002.

24 * * *

25 Section 2. This Act shall become effective upon signature by the governor or, if not
26 signed by the governor, upon expiration of the time for bills to become law without signature
27 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
28 vetoed by the governor and subsequently approved by the legislature, this Act shall become
29 effective on the day following such approval.

