

2015 Regular Session

SENATE BILL NO. 124

BY SENATOR ADLEY

TAX/SALES. Repeals all exclusions and exemptions against all the statewide sales taxes.
(7/1/16)

1 AN ACT

2 To repeal certain exclusions and exemptions against the sales and use taxes levied pursuant
3 to R.S. 47:302, 321, and 331 and R.S. 51:1286; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. Notwithstanding any other provision of law to the contrary, the Legislature
6 of Louisiana does hereby repeal provisions of laws in the Louisiana Revised Statutes of 1950
7 which provide for an exclusion or exemption against the sales and use taxes levied pursuant
8 to R.S. 47:302, 321, and 331 and R.S. 51:1286, except for the following:

9 (1) Any exclusion or exemption which would cause such taxes to be levied upon a
10 sale which is not a retail sale of, not a use, consumption, distribution, or storage for use or
11 consumption of, or not the lease or rental of, an item or article of tangible personal property.

12 (2) Those exclusions or exemptions which are required by federal law or the
13 Constitution of the United States.

14 (3) Those exclusions or exemptions which are required pursuant to an agreement by
15 the state of Louisiana for the operation of a public facility.

16 Section 2. The collection of such taxes upon previously exempt or excluded
17 transactions by the dealer in accordance with the provisions of any law respecting the

1 collection of such taxes shall not be impaired by any rule, regulation, or order of any public
2 body, agency, or authority.

3 Section 3. This Act shall become effective on July 1, 2016; if vetoed by the governor
4 and subsequently approved by the legislature, this Act shall become effective on July 1,
5 2016, or on the day following such approval by the legislature, whichever is later.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

SB 124 Original 2015 Regular Session Adley

Repeals all exclusions and exemptions against all the statewide sales taxes except for the following:

- (1) Any exclusion or exemption which would cause such taxes to be levied upon a sale which is not a retail sale of, not a use, consumption, distribution, or storage for use or consumption of, or not the lease or rental of, an item or article of tangible personal property.
- (2) Those exclusions or exemptions which are required by federal law or the Constitution of the United States.
- (3) Those exclusions or exemptions which are required pursuant to an agreement by the State of Louisiana for the operation of a public facility.

Effective July 1, 2016.