
DIGEST

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HB 84 Engrossed

2015 Regular Session

Miller

Abstract: Clarifies that for purposes of levying the sales and use tax on laundering, cleaning, pressing, and dyeing services, the service shall be taxable at the location where the item is returned to the customer.

Present law defines the term "sales of services" for purposes of levying sales and use taxes to include the furnishing of laundry, cleaning, pressing, and dyeing services, including by way of extension and not of limitation, the cleaning and renovation of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs, and rugs.

Proposed law retains present law but clarifies that the service shall be taxable at the location where the item is returned to the customer.

(Amends R.S. 47:301(14)(e))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Further clarify that the services are taxable where the item is returned to the customer.