

ACT No. 1

2015 Regular Session
HOUSE BILL NO. 665

BY REPRESENTATIVE KLECKLEY AND SENATORS JOHNS AND JOHN SMITH

1 AN ACT

2 To amend and reenact R.S. 47:301(14)(g)(i)(bb), relative to sales and use tax; to provide for
3 the local sales and use tax exclusion on repairs to tangible property; to exclude
4 repairs made to certain aircraft from sales of services by certain taxing authorities;
5 to provide for an effective date; and to provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:301(14)(g)(i)(bb) is hereby amended and reenacted to read as
11 follows:

12 §301. Definitions

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

16 * * *

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

18 * * *

19 (g)(i)(aa)

20 * * *

21 (bb)(I) For purposes of the sales and use tax levied by the state and by tax
22 authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible
23 personal property shall be excluded from sales of services, as defined in this
24 Subparagraph, when the repaired property is (1) delivered to a common carrier or to

1 the United States Post Office for transportation outside the state, or (2) delivered
 2 outside the state by use of the repair dealer's own vehicle or by use of an independent
 3 trucker. However, as to aircraft, delivery may be by the best available means. This
 4 exclusion shall not apply to sales and use taxes levied by any other parish,
 5 municipality or school board. However, any other parish, municipality or school
 6 board may apply the exclusion as defined in this Subparagraph to sales or use taxes
 7 levied by any such parish, municipality, or school board. Offshore areas shall not
 8 be considered another state for the purpose of this Subparagraph.

9 (II) For purposes of the sales and use tax levied by the tax authorities in
 10 Calcasieu Parish, charges for the furnishing of repairs to aircraft shall be excluded
 11 from sales of services, as defined in this Subparagraph, provided that the repairs are
 12 performed at an airport with a runway that is at least ten thousand feet long, one
 13 hundred sixty feet wide, and fourteen inches thick.

14 * * *

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____