

## RÉSUMÉ DIGEST

ACT 1 (HB 665)

2015 Regular Session

Kleckley

Existing law provides definitions for sales and use tax.

Existing law excludes from the definition of "sales of services", for purposes of the sales and use tax levied by the state and by tax authorities in East Feliciana Parish, those charges for repairs to tangible personal property when the repaired property is delivered outside the state.

New law further excludes from the definition of "sales of services", for purposes of the sales and use tax levied by taxing authorities in Calcasieu Parish, repairs made to certain aircraft in Calcasieu Parish.

Effective upon signature of governor (May 22, 2015).

(Amends R.S. 47:301(14)(g)(i)(bb))