

2016 First Extraordinary Session

HOUSE CONCURRENT RESOLUTION NO. 10

BY REPRESENTATIVE MONToucET

TAX/SALES-USE, ST-EXEMPT: Suspends the exemptions for the state sales and use tax levied on business utilities

1                                   A CONCURRENT RESOLUTION

2    To suspend until sixty days after final adjournment of the 2016 Regular Session of the  
3        Legislature of Louisiana certain exemptions for business utilities as to the taxes  
4        levied pursuant to R.S. 47:302 and 321 for sales of steam, water, electric power or  
5        energy, natural gas, all energy sources when used for boiler fuel except refinery gas,  
6        and utilities used by steelworks and blast furnaces, including but not limited to the  
7        exemptions in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) and 305.51.

8        WHEREAS, whenever the condition of the state fisc permits, the Legislature of  
9    Louisiana has attempted to afford tax relief to its citizenry in the form of various exemptions  
10   from the sales and use tax; and

11       WHEREAS, the financial condition of the state is such that monies lost due to these  
12   exemptions are critically needed to avoid cessation of vital services to the citizens of the  
13   state.

14       THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends  
15   all of the exemptions from the tax levied pursuant to R.S. 47:302 and 321 for sales of steam,  
16   water, electric power or energy, natural gas, all energy sources when used for boiler fuel  
17   except refinery gas, and utilities used by steelworks and blast furnaces, including but not  
18   limited to the exemption in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) and 305.51.

19       BE IT FURTHER RESOLVED that this suspension shall become effective upon  
20   adoption of this Resolution and shall extend through the sixtieth day after final adjournment  
21   of the 2016 Regular Session of the Legislature of Louisiana.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

HCR 10 Original

2016 First Extraordinary Session

Montoucet

Suspends the exemption for business utilities as to the 2% and 1% state sales and use tax levies for sales of steam, water, electric power or energy, natural gas, all energy sources when used for boiler fuel except refinery gas, and utilities used by steelworks and blast furnaces.

(Suspends R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) and 305.51)