
DIGEST

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HB 548 Original

2017 Regular Session

Danahay

Abstract: Establishes a rebate for the state sales and use tax paid on industrial utilities.

Present law levies a 4¢ state sales and use tax on purchases of steam, water, electric power, or energy, and natural gas by nonresidential consumers, also known as business utilities, and a 5¢ state sales and use tax on boiler fuel.

Proposed law establishes a rebate for the state sales and use taxes paid on utilities used in the manufacturing process by a manufacturer who has been assigned a North American Industrial Classification System code within the manufacturing Sectors 31-33 by the La. Workforce Commission.

Proposed law requires a properly completed rebate request to be submitted to the Department of Revenue on forms prescribed by the secretary and requires the Dept. of Revenue to issue a rebate within 90 days of receipt of the request.

Effective July 1, 2017.

(Adds R.S. 47:315.6)