
DIGEST

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HB 577 Original

2017 Regular Session

Stokes

Abstract: Changes the exclusion for sales of telephone services through a coin-operated telephones to an exemption, and expands application of the exemption concerning fees paid by radio and television broadcasters for the right to exhibit or broadcast copyrighted material.

Present law establishes a sales and use tax exclusion from state and local sales and use taxes for telecommunications services paid for by inserting coins in coin-operated telephones.

Proposed law repeals present law providing for an exclusion from sales and use tax and instead establishes an exemption from state and local sales and use taxes for telecommunications services paid for by inserting coins in coin-operated telephones.

Present law establishes a state and local sales and use tax exemption for amounts paid by radio and television broadcasters for the right to exhibit or broadcast copyrighted material and the use of film, video or audio tapes, records or any other means supplied by licensors thereof in connection with such exhibition or broadcast and the sales and use tax shall not apply to licensors or distributors thereof.

Proposed law retains present law and expands the exemption to include fees paid for the right to broadcast or exhibit such content from owners and distributors as well as licensors.

(Amends R.S. 47:305(F); Adds R.S. 47:305.75; Repeals R.S. 47:301.1(B)(2)(d))