
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present law provides an exclusion against state sales tax and sales tax levied by tax authorities in East Feliciana Parish for charges for the furnishing of repairs to tangible personal property when the repaired property is delivered to the customer in another state either by common carrier or the repair dealer's own vehicle. However, as to aircraft, the delivery may be by the best available means.

Offshore areas are not considered another state for the purpose of present law.

Present law provides that the exclusion does not apply to sales and use taxes levied by any "other" parish, municipality or school board, but authorizes any "other" parish, municipality or school board to apply the exclusion as defined in the present law to their sales taxes.

Proposed law specifies that the option to exclude such repairs to out-of-state property is not available to tax authorities in East Feliciana.

Proposed law authorizes other tax authorities besides parishes, municipalities and school boards to exclude such repairs.

Proposed law specifically includes in the tax exclusion repairs to property (1) delivered to the United States Post Office for transportation outside the state and (2) delivered outside the state by use of an independent trucker.

Effective July 1, 2013.

(Amends R.S. 47:301(14)(g)(i)(bb) and R.S. 47:337.10(F))