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

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DIGEST

SB 9 Engrossed

2016 Second Extraordinary Session

Morrell

Present law exempts isolated and occasional sales from the definition of sales at retail, making these transactions exempt from tax, but does not define isolated and occasional sale.

Proposed law provides a list of sales that will be considered isolated and occasional sales.

Proposed law clarifies that sales of aircraft, boats, mobile homes, or motor vehicles are not isolated and occasional sales if they are of a class or type required to be registered, licensed, titled, or documented by this state or by the United States.

Effective July 1, 2016.

(Amends R.S. 47:301(intro para) and R.S. 47:301(10)(c)(ii)(bb))