

Regular Session, 2013

HOUSE BILL NO. 163

BY REPRESENTATIVE HAVARD

TAX/SALES-USE-EXEMPT: Requires that certain repairs to tangible personal property be excluded from state sales and use taxes and sales and use taxes in East Feliciana Parish

1 AN ACT

2 To amend and reenact R.S. 47:301(14)(g)(i)(bb), relative to sales and use taxes; to provide
3 with respect to the exclusion of certain repairs to tangible personal property from
4 state sales and use taxes and from sales and use taxes in East Feliciana Parish; to
5 make such exclusion mandatory; and to provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:301(14)(g)(i)(bb) is hereby amended and reenacted to read as
11 follows:

12 §301. Definitions

13 As used in this Chapter the following words, terms, and phrases have the
14 meaning ascribed to them in this Section, unless the context clearly indicates a
15 different meaning:

16 * * *

17 (14) "Sales of services" means and includes the following:

18 * * *

19 (g)(i)

20 * * *

