

2017 Regular Session

HOUSE BILL NO. 334

BY REPRESENTATIVE STOKES

TAX/SALES-USE-EXEMPT: Provides with respect to the state sales and use tax exclusion concerning fees paid by radio and television broadcasters for the right to broadcast certain content

1 AN ACT

2 To amend and reenact R.S. 47:305(F), relative to the sales and use tax; to provide with
3 respect to certain exemptions from the tax; to provide for effectiveness; and to
4 provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305(F) is hereby amended and reenacted to read as follows:

7 §305. Exclusions and exemptions from the tax

8 * * *

9 F. The sales, use, and lease taxes imposed by all taxing authorities shall not
10 apply to the amounts paid by radio and television broadcasters for the right to exhibit
11 or broadcast copyrighted material and the use of film, video or audio tapes, records,
12 or any other means supplied by licensors thereof in connection with such exhibition
13 or broadcast and the sales and use tax shall not apply to licensors or distributors
14 thereof.

15 * * *

16 Section 2. This Act shall become effective on July 1, 2017; if vetoed by the governor
17 and subsequently approved by the legislature, this Act shall become effective on July 1,
18 2017, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 334 Original

2017 Regular Session

Stokes

Abstract: Provides with respect to the sales and use tax exemption for fees paid for the right to broadcast certain copyrighted material.

Present law provides for an exemption from sales, use, and lease taxes by taxing authorities for fees paid for the right to broadcast copyrighted material.

Proposed law specifies that the exemption in present law is from sales, use, and lease taxes for all taxing authorities.

Effective July 1, 2017.

(Amends R.S. 47:305(F))