

2017 Regular Session

HOUSE BILL NO. 59

BY REPRESENTATIVE BROADWATER

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/SALES-USE, ST-EXEMPT: Adds certain polyroll tubing to the definition of farm equipment for purposes of the state sales and use tax exemption for certain farm equipment and authorizes a state sales and use tax refund for certain purchases of polyroll tubing made prior to July 1, 2017

1 AN ACT

2 To amend and reenact R.S. 47:305.25(A)(3) and to enact R.S. 47:315.6, relative to the state  
3 sales and use tax for certain farm equipment; to establish a state sales and use tax  
4 refund for certain purchases of polyroll tubing; to provide for the definition of farm  
5 equipment to include polyroll tubing; to provide for effectiveness; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:305.25(A)(3) is hereby amended and reenacted and R.S. 47:315.6  
9 is hereby enacted to read as follows:

10 §305.25. Exclusions and exemptions; farm equipment

11 A. The tax imposed by R.S. 47:302(A), 321(A), and 331(A) with respect to  
12 the sale and use of farm equipment shall apply only to that portion of the sale price  
13 in excess of fifty thousand dollars for each item of farm equipment. The purchaser  
14 or his representative shall provide on any exemption certificate required for this  
15 exemption a certification that the purchaser is a farmer or is purchasing for an  
16 agricultural facility. The department shall hold the purchaser responsible for any  
17 taxes due. For the purpose of this Section, "farm equipment" includes the following:

18 \* \* \*



- (1) Rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, haybalers, and attachments and sprayers.
- (2) Clippers, cultivators, discs, plows, and spreaders.
- (3) Irrigation wells, drives, motors, and equipment.
- (4) Other farm implements and equipment used for agricultural purposes in the production of food and fiber.
- (5) On the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities.

Proposed law retains present law and adds polyroll tubing for commercial farm irrigation to the definition of farm equipment.

Proposed law authorizes a refund for the state sales and use taxes paid for purchases of polyroll tubing made on or after April 1, 2016, and on or before July 1, 2017. Proposed law provides for certain requirements and limitations for claiming the refund.

Effective July 1, 2017.

(Amends R.S. 47:305.25(A)(3); Adds R.S. 47:315.6)