

2015 Regular Session

HOUSE BILL NO. 655

BY REPRESENTATIVE STOKES

TAX/SALES & USE: Repeals certain exclusions from the state sales and use taxes and implements certain exemptions from such taxes

1 AN ACT

2 To enact R.S. 47:305.72, 305.73, and 305.74 and to repeal R.S. 47:301(7)(h), (14)(h), and
3 (16)(p), relative to state sales and use taxes; to repeal certain exclusions from the
4 state sales and use taxes; to provide for certain exemptions from the state sales and
5 use taxes; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.72, 305.73, and 305.74 are enacted to read as follows:

8 §305.72. Exclusions and exemptions; lease of motor vehicles by motor vehicle
9 dealers and manufacturers

10 The sales and use tax imposed by the state of Louisiana or any of its local
11 governmental subdivisions or school boards shall not apply to the lease or rental of
12 motor vehicles by licensed motor vehicle dealers, as defined in R.S. 32:1252(14), or
13 vehicle manufacturers, as defined in R.S. 32:1252(11), for their use in furnishing
14 such leased or rented motor vehicles to their customers in performance of their
15 obligations under warranty agreements associated with the purchase of a motor
16 vehicle or when the applicable warranty has lapsed and the leased or rented motor
17 vehicle is provided to the customer at no charge.

