

2015 Regular Session

HOUSE BILL NO. 665

BY REPRESENTATIVE KLECKLEY

TAX/SALES-USE, LOCAL: Excludes certain repairs on tangible personal property from local sales and use tax by certain taxing authorities in Calcasieu Parish

1 AN ACT

2 To enact R.S. 47:301(14)(g)(i)(bb), relative to sales and use tax; to provide for the local  
3 sales and use tax exclusion on repairs to tangible property; to exclude repairs made  
4 to certain aircraft from sales of services by certain taxing authorities; and to provide  
5 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 enacted 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)(aa)

20 \* \* \*

21 (bb)I For purposes of the sales and use tax levied by the state and by tax  
22 authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible

