

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

1 personal property shall be excluded from sales of services, as defined in this
 2 Subparagraph, when the repaired property is (1) delivered to a common carrier or to
 3 the United States Post Office for transportation outside the state, or (2) delivered
 4 outside the state by use of the repair dealer's own vehicle or by use of an independent
 5 trucker. However, as to aircraft, delivery may be by the best available means. This
 6 exclusion shall not apply to sales and use taxes levied by any other parish,
 7 municipality or school board. However, any other parish, municipality or school
 8 board may apply the exclusion as defined in this Subparagraph to sales or use taxes
 9 levied by any such parish, municipality, or school board. Offshore areas shall not
 10 be considered another state for the purpose of this Subparagraph.

11 (II) For purposes of the sales and use tax levied by the tax authorities in
 12 Calcasieu Parish, charges for the furnishing of repairs to aircraft shall be excluded
 13 from sales of services, as defined in this Subparagraph, provided that the repairs are
 14 performed at an airport with a runway that is at least ten thousand feet long, one
 15 hundred sixty feet wide, and fourteen inches thick.

16 * * *

17 Section 2. This Act shall become effective upon signature by the governor or, if not
 18 signed by the governor, upon expiration of the time for bills to become law without signature
 19 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 20 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 21 effective on the day following such approval.

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 665 Reengrossed 2015 Regular Session Kleckley

Abstract: Excludes repairs to certain aircraft from local sales and use tax in Calcasieu Parish.

Present law provides definitions for sales and use tax.

Present law excludes from the definition of "sales of services", for purposes of the sales and use tax levied by the state and by tax authorities in East Feliciana Parish, those charges for

repairs to tangible personal property when the repaired property is delivered outside the state.

Proposed law retains present law but excludes from the definition of "sales of services", for purposes of the sales and use tax levied by taxing authorities in Calcasieu Parish, repairs made to certain aircraft in Calcasieu Parish.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:301(14)(g)(i)(bb))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add an effective date of upon signature of the governor.