

ACT No. 9

2016 First Extraordinary Session

HOUSE BILL NO. 72

BY REPRESENTATIVE SHADOIN

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AN ACT

To amend and reenact R.S. 47:302(C) and 331(C), relative to state sales and use tax; to provide for the tax on telecommunications services; to establish the tax rate; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:302(C) and 331(C) are hereby amended and reenacted to read as follows:

§302. Imposition of tax

* * *

C.(1) There is hereby levied a tax upon all sales of services, as herein defined, in this state, at the rate of two percent of the amounts paid or charged for such services.

~~(2) Notwithstanding any provision of law to the contrary, effective on April 1, 2016, the tax levied by this Section shall not apply to the furnishing of interstate telecommunications services or international telecommunications services reflected on bills submitted by telecommunications service providers to their customers which are dated on and after that date, regardless of when such services are provided.~~

~~(3)~~ (2) The tax levied in this Section shall be collected from the dealer, as defined herein, shall be paid at the time and in the manner hereinafter provided, and shall be in addition to all other taxes, whether levied in the form of excise, license, or privilege taxes, and shall be in addition to taxes levied under the provisions of Chapter 3 of Subtitle II of this Title.

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