

2017 Regular Session

HOUSE BILL NO. 92

BY REPRESENTATIVE BROADWATER

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

1 AN ACT

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

5 Be it enacted by the Legislature of Louisiana:

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

7 §305.25. Exclusions and exemptions; farm equipment

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

15 \* \* \*

16 (3) Irrigation wells, drives, motors, polyroll tubing for commercial farm  
17 irrigation, and equipment.

18 \* \* \*

1 Section 2. This Act shall become effective on July 1, 2017; if vetoed by the governor  
2 and subsequently approved by the legislature, this Act shall become effective on July 1,  
3 2017, or on the day following such approval by the legislature, whichever is later.

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#### 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)]

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HB 92 Original

2017 Regular Session

Broadwater

**Abstract:** Adds polyroll tubing for commercial farm irrigation to the definition of farm equipment for purposes of the state sales and use tax exemption for certain farm equipment.

Present law exempts from the imposition of the state sales and use tax the first \$50,000 of the sales price of farm equipment, defined as:

- (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.

Effective July 1, 2017.

(Amends R.S. 47:305.25(A)(3))