

First Extraordinary Session, 2011

SENATE BILL NO. 21

BY SENATOR MARIONNEAUX

CENSUS. Provides relative to provisions in Title 47 which are limited in applicability to political subdivisions or local areas meeting specified population characteristics.

1 AN ACT
2 To amend and reenact R.S. 47:301(14)(g)(i)(bb), 302.16(A), 305.37(B)(introductory
3 paragraph) and (3), 332.10(A), 337.10(D)(introductory paragraph),
4 (K)(1)(introductory paragraph), and (L), 462(A)(4)(a), 463.4(F), 1003(5)(c)(ii) and
5 (11)(a), and 1925.1 and to repeal R.S. 47:342(3)(b), relative to provisions in Title 47
6 (Revenue and Taxation) of the Louisiana Revised Statutes of 1950, which are limited
7 in applicability to certain political subdivisions or local areas based upon population
8 classifications; to specify applicability to one or more political subdivisions of local
9 areas; to adjust population categories to retain applicability; to repeal provisions that
10 are outdated or obsolete; and to provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 47:301(14)(g)(i)(bb), 302.16(A), 305.37(B)(introductory paragraph)
13 and (3), 332.10(A), 337.10(D)(introductory paragraph), (K)(1)(introductory paragraph), and
14 (L), 462(A)(4)(a), 463.4(F), 1003(5)(c)(ii) and (11)(a), and 1925.1 are hereby amended and
15 reenacted to read as follows:

16 §301. Definitions

17 As used in this Chapter the following words, terms, and phrases have the

1 meaning ascribed to them in this Section, unless the context clearly indicates a
2 different meaning:

3 * * *

4 (14) "Sales of services" means and includes the following:

5 * * *

6 (g)(i)(aa)

7 * * *

8 (bb) For purposes of the sales and use tax levied by the state and by tax
9 authorities in ~~parishes with a population between twenty-one thousand three hundred~~
10 ~~and twenty-one thousand four hundred fifty according to the most recent federal~~
11 ~~decennial census~~ **East Feliciana Parish**, charges for the furnishing of repairs to
12 tangible personal property may be excluded from sales of services, as defined in this
13 Subparagraph, when the repaired property is delivered to the customer in another
14 state either by common carrier or the repair dealer's own vehicle, however, as to
15 aircraft, delivery may be by the best available means. This exclusion shall not apply
16 to sales and use taxes levied by any other parish, municipality or school board.
17 However, any other parish, municipality or school board may apply the exclusion as
18 defined in this Subparagraph to sales or use taxes levied by any such parish,
19 municipality, or school board. Offshore areas shall not be considered another state
20 for the purpose of this Subparagraph.

21 * * *

22 §302.16. Disposition of certain collections in ~~parishes with a population of between~~
23 ~~sixteen and seventeen thousand~~ **Winn Parish**

24 A. The avails of the tax imposed by this Chapter from the sale of services as
25 defined in R.S. 47:301(14)(a) in ~~parishes with a population of between sixteen and~~
26 ~~seventeen thousand according to the latest federal census~~ **Winn Parish**, under the
27 provisions of R.S. 47:302(C) in each fiscal year shall be credited to the Bond
28 Security and Redemption Fund, and after a sufficient amount is allocated from that
29 fund to pay all the obligations secured by the full faith and credit of the state which

* * *

§337.10. Optional exclusions and exemptions

* * *

D. As provided for in R.S. 47:305.37(B) with regard to diesel fuel, propane, or other liquefied petroleum gases used or consumed for farm purposes, in ~~any parish having a population of more than one hundred twenty thousand persons but less than one hundred forty thousand persons based on the latest federal decennial census~~

Rapides Parish:

* * *

K.(1) Except as provided in Paragraph (2) of this Subsection, the following medications shall be exempt from the sales and use tax of any political subdivision in ~~any parish with a population between two hundred thirty thousand and three hundred thousand according to the most recent federal decennial census~~

Caddo Parish:

* * *

L. A political subdivision located in ~~a parish with a population between forty-five thousand and forty-eight thousand two hundred fifty according to the most recent federal decennial census~~ **St. Charles Parish** may by ordinance or resolution provide that sales and use tax imposed by the political subdivision shall not apply to the same purchases, at the same time, according to the same definitions and procedures, under the same conditions, and exempting the same amount of sales price or cost price of tangible personal property as provided for in Act No. 244 of the 2007 Regular Session of the Legislature or in any other act enacted in that session or in any other session which provides for annual sales tax holidays.

* * *

§462. Trucks and trailers

A. Classification.

For the purpose of registration and licensing hereunder, trucks, tandem trucks, truck-tractors, semitrailers, and trailers shall be classified as follows:

1 * * *

2 (4)(a) Those operated exclusively within the corporate limits of the
 3 incorporated city, town, or village in which said vehicle was domiciled at the time
 4 of its registration, and where said city, town, or village has a population of less than
 5 ~~five~~ **three** hundred thousand within territory contiguous to the domicile thereof and
 6 not exceeding thirteen miles distance from the corporate limits thereof, and where
 7 said city, town, or village has a population in excess of ~~five~~ **three** hundred thousand
 8 within territory contiguous to the domicile thereof and not exceeding thirteen miles
 9 from the corporate limits thereof; those operated exclusively within the limits of an
 10 unincorporated urban area having a population in excess of one hundred thirty-five
 11 thousand, as determined by the United States Bureau of the Census, in which said
 12 vehicle was domiciled at the time of registration, or within territory contiguous
 13 thereto not exceeding thirteen miles distance from the limits of such unincorporated
 14 area, said limits to be those used by the United States Bureau of the Census in
 15 reporting the population thereof; and those operated exclusively in transportation
 16 between a municipality and its airport, when supplemental to transportation by
 17 aircraft, shall be Class 4. At the time vehicles in this class are registered, the
 18 domicile of the vehicle so registered shall be shown on the registration certificate.

19 * * *

20 §463.4. Special license plates or hang tags for mobility impaired persons

21 * * *

22 F. When a motor vehicle bearing plates or displaying a hang tag issued to a
 23 mobility-impaired person, as prescribed in this Section, is being operated for the
 24 transport of the mobility-impaired person, the motor vehicle may be parked for a
 25 period of two hours, three hours in ~~a municipality with a population in excess of four~~
 26 ~~hundred seventy-five thousand~~ **the city of New Orleans**, in excess of the legal
 27 parking period permitted by local authorities, except where local ordinances or police
 28 regulations prohibit parking on a highway for the purpose of creating a fire lane or
 29 where the ordinances or police regulations provide for the accommodation of heavy

1 traffic during morning, afternoon, or evening hours or where the motor vehicle is
2 parked in such a manner as to clearly be a traffic hazard.

3 * * *

4 §1003. Definitions

5 As used in this Part, the following words have the meaning ascribed to them
6 in this Section unless the context clearly indicates otherwise:

7 * * *

8 (5)

9 * * *

10 (c)(i)

11 * * *

12 (ii) Any person engaged wholly and solely in the transportation of freight or
13 property originating at and destined to points anywhere within ~~any two contiguous~~
14 ~~parishes, each of which has a population of four hundred thousand or more~~ **Jefferson**
15 **or Orleans parishes** or within a seven-mile zone adjacent to such parishes; and
16 where freight or property is transported by a contract carrier to or from railroad or
17 boat freight depots and docks located within the limits of a city or town and to or
18 from a point located within ~~any two contiguous parishes, each of which has a~~
19 ~~population of four hundred thousand or more~~ **either parish** or within a seven-mile
20 zone adjacent to such parishes, such railroad or boat freight depots and docks shall,
21 as to freight or property thus transported therefrom, be deemed the point of origin,
22 and as to freight or property transported thereto, the destination of such freight or
23 property.

24 * * *

25 (11)(a) "Gross receipts" means the total amount of billings for services
26 rendered and all receipts from business beginning and ending within the state except
27 for the transportation of passengers or freight or property originating at and destined
28 to points within the corporate limits of the same city or town or within a seven-mile
29 zone adjacent to such city or town and except for the transportation of passengers or

1 freight or property originating at and destined to points anywhere within ~~any two~~
 2 ~~contiguous parishes, each of which has a population of four hundred thousand or~~
 3 ~~more~~ **Jefferson or Orleans parishes** or within a seven-mile zone adjacent to such
 4 parishes.

5 * * *

6 §1925.1. Applicability of Part

7 The assessment district authorized herein shall provide an optional method
 8 of funding the office of assessor for the parishes of Acadia, Allen, Ascension,
 9 Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell,
 10 Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll,
 11 East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson
 12 Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse,
 13 Natchitoches, Ouachita, Plaquemines, Pointe Coupee, Rapides, Red River, Richland,
 14 Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St.
 15 Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union,
 16 Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West
 17 Feliciana, **and** Winn, ~~and all parishes with a population greater than sixty-eight~~
 18 ~~thousand persons and less than seventy thousand persons according to the 1990~~
 19 ~~census~~, in lieu of pro rata deductions from ad valorem taxing authorities.

20 Section 2. R.S. 47:342(3)(b) is hereby repealed in its entirety.

The original instrument was prepared by Riley Boudreaux. The following digest, which does not constitute a part of the legislative instrument, was prepared by J. W. Wiley.

DIGEST

Marionneaux (SB 21)

Proposed law, contained in Title 47 (Revenue and Taxation) of the Louisiana Revised Statutes of 1950, legislates with regard to classifications of parishes, municipalities, or other political subdivisions or local areas according to population by enacting local bills to limit the application of laws based upon specific classifications to one or more parishes, municipalities, or other political subdivisions or local areas, by adjusting the population ranges affected by the 2010 census, and by repealing certain provisions based upon certain population classification ranges, as follows:

CITATION/ TOPIC	EXISTING LAW	AFFECTED LOCATIONS	PROPOSED LAW
R.S. 47:301(14)(g)(i)(bb) - Defines "sales of services" for purposes of sales and use tax	Parishes with a population of 21,300 - 21,450	East Feliciana Parish (2000 census)	East Feliciana Parish
R.S. 47:302.16(A) - Provides for the disposition of the sales tax collected for the furnishing of rooms by hotels	Parish with a population of 16,000 - 17,000	Winn Parish (1990, 2000 census); Claiborne Parish (2000 census)	Winn Parish
R.S. 47:305.37(B)(intro. para.) - Exempts certain fuels used for farm purposes from state sales and use taxes	Parish with a population of 120,000 - 140,000	Rapides Parish (1990, 2000 census)	Rapides Parish
R.S. 47:332.10(A) - Provides for the disposition of the sales tax collected for the furnishing of rooms by hotels	Parish with a population of 475,000+	Orleans Parish (1990, 2000 census)	Orleans Parish
R.S. 47:337.10(D)(intro. para.) - Optional exemption for certain fuels used for farm purposes from local sales and use taxes	Parish with a population of 120,000 - 140,000	Rapides Parish (1990, 2000 census)	Rapides Parish
R.S. 47:337.10(K)(1)(intro. para.) - Exempts certain medications from local sales and use taxes after July 1, 2006	Parish with a population of 230,000 - 300,000	Caddo Parish (2000 census)	Caddo Parish
R.S. 47:337.10(L) - Authorizes a political subdivision to exempt local sales taxes during an annual sales tax holiday	Parish with a population of 45,000 - 48,250	St. Charles Parish (2000 census)	St. Charles Parish
R.S. 47:342(3)(b) - Defines "contractor" as it relates to occupational license tax	Parish with a population of 450,000 - 480,000	Jefferson Parish (2000 census)	Repealed as law ceases to be effective as of July 1, 2011

R.S. 47:462(A)(4)(a) - Provides for the classification of certain trucks and trailers for purposes of the registration license tax	(a) City, town, or village with a population of less than 500,000; (b) City, town, or village with a population of 500,000+; (c) unincorporated urban area with a population of 130,000+	(a) All except New Orleans; (b) New Orleans; (c) unknown	(a) City, town, or village with a population of less than 300,000; (b) city, town, or village with a population of 300,000+; (c) unchanged
R.S. 47:463.4(F) - Authorizes a motor vehicle with a mobility-impaired license tag to park in excess of the legal parking period	Municipality with a population of 475,000+	City of New Orleans (1990, 2000 census)	City of New Orleans
R.S. 47:1003(5)(c)(ii) - Exempts certain motor freight lines from tax on transportation utilities	Any two contiguous parishes, each with a population of 400,000+	Orleans and Jefferson parishes (both, 1990, 2000 census)	Orleans and Jefferson parishes
R.S. 47:1003(11)(a) - Exempts certain billings from the definition of "gross receipts" for purposes of the tax on transportation utilities	Any two contiguous parishes, each with a population of 400,000+	Orleans and Jefferson parishes (both, 1990, 2000 census)	Orleans and Jefferson parishes
R.S. 47:1925.1 - Authorizes certain parishes to establish an assessment district to fund the assessor's office	Parishes with a population of 68,000 - 70,000	Iberia Parish (1990 census)	None; Iberia Parish subsequently added by name

(Amends R.S. 47:301(14)(g)(i)(bb), 302.16(A), 305.37(B)(intro. para.) and (3), 332.10(A), 337.10(D)(intro. para.), (K)(1)(intro. para.), and (L), 462(A)(4)(a), 463.4(F), 1003(5)(c)(ii) and 11(a), and 1925.1; repeals R.S. 47:342(3)(b))

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill.

1. Technical amendments.