

SENATE BILL NO. 21

BY SENATOR MARIONNEAUX

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AN ACT

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subdivisions of local areas; to adjust population categories to retain applicability; to repeal provisions that are outdated or obsolete; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

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

§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

\* \* \*

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

\* \* \*

(g)(i)(aa)

\* \* \*

(bb) For purposes of the sales and use tax levied by the state and by tax authorities in ~~parishes with a population between twenty-one thousand three hundred~~

1 ~~and twenty-one thousand four hundred fifty according to the most recent federal~~  
 2 ~~decennial census~~ **East Feliciana Parish**, charges for the furnishing of repairs to  
 3 tangible personal property may be excluded from sales of services, as defined in this  
 4 Subparagraph, when the repaired property is delivered to the customer in another  
 5 state either by common carrier or the repair dealer's own vehicle, however, as to  
 6 aircraft, delivery may be by the best available means. This exclusion shall not apply  
 7 to sales and use taxes levied by any other parish, municipality or school board.  
 8 However, any other parish, municipality or school board may apply the exclusion as  
 9 defined in this Subparagraph to sales or use taxes levied by any such parish,  
 10 municipality, or school board. Offshore areas shall not be considered another state  
 11 for the purpose of this Subparagraph.

\* \* \*

12 §302.16. Disposition of certain collections in ~~parishes with a population of between~~  
 13 ~~sixteen and seventeen thousand~~ **Winn Parish**

14 A. The avails of the tax imposed by this Chapter from the sale of services as  
 15 defined in R.S. 47:301(14)(a) in ~~parishes with a population of between sixteen and~~  
 16 ~~seventeen thousand according to the latest federal census~~ **Winn Parish**, under the  
 17 provisions of R.S. 47:302(C) in each fiscal year shall be credited to the Bond  
 18 Security and Redemption Fund, and after a sufficient amount is allocated from that  
 19 fund to pay all the obligations secured by the full faith and credit of the state which  
 20 become due and payable within any fiscal year, the treasurer shall pay the remainder  
 21 of such funds into a special fund which is hereby created in the state treasury and  
 22 designated as the "Winn Parish Tourism Fund".

\* \* \*

23 §305.37. Exclusions and exemptions; diesel fuel, butane, propane, or other liquefied  
 24 petroleum gases used for farm purposes

\* \* \*

25 B. In any ~~parish having a population of more than one hundred twenty~~  
 26 ~~thousand persons but less than one hundred forty thousand persons based on the~~  
 27 latest federal decennial census **Rapides Parish**:

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(3) The governing authority of a the parish may by resolution or ordinance provide an exemption as is provided for state sales tax in Subsection A of this Section from its sales and use tax and all sales and use taxes of political subdivisions levied within the territory of the parish and all sales taxes levied both within and without the municipality, except school board taxes.

\* \* \*

§332.10. Disposition of certain collections in ~~parishes with a population of more than four hundred seventy-five thousand~~ **Orleans Parish**

A. The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in R.S. 47:301(14)(a) in ~~any parish with a population of more than four hundred seventy-five thousand according to the latest federal census~~ **Orleans Parish**, under the provisions of R.S. 47:331(C) and 332 in each fiscal year shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is hereby created in the state treasury and designated as the "New Orleans Metropolitan Convention and Visitors Bureau Fund".

\* \* \*

§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

1 in any parish with a population between two hundred thirty thousand and three  
2 hundred thousand according to the most recent federal decennial census Caddo  
3 Parish:

4 \* \* \*

5 L. A political subdivision located in a parish with a population between  
6 forty-five thousand and forty-eight thousand two hundred fifty according to the most  
7 recent federal decennial census St. Charles Parish may by ordinance or resolution  
8 provide that sales and use tax imposed by the political subdivision shall not apply to  
9 the same purchases, at the same time, according to the same definitions and  
10 procedures, under the same conditions, and exempting the same amount of sales  
11 price or cost price of tangible personal property as provided for in Act No. 244 of the  
12 2007 Regular Session of the Legislature or in any other act enacted in that session  
13 or in any other session which provides for annual sales tax holidays.

14 \* \* \*

15 §463.4. Special license plates or hang tags for mobility impaired persons

16 \* \* \*

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

27 \* \* \*

28 §1003. Definitions

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

1 \* \* \*

2 (5)

3 \* \* \*

4 (c)(i)

5 \* \* \*

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

18 \* \* \*

19 (11)(a) "Gross receipts" means the total amount of billings for services  
20 rendered and all receipts from business beginning and ending within the state except  
21 for the transportation of passengers or freight or property originating at and destined  
22 to points within the corporate limits of the same city or town or within a seven-mile  
23 zone adjacent to such city or town and except for the transportation of passengers or  
24 freight or property originating at and destined to points anywhere within ~~any two~~  
25 ~~contiguous parishes, each of which has a population of four hundred thousand or~~  
26 ~~more~~ **Jefferson or Orleans parishes** or within a seven-mile zone adjacent to such  
27 parishes.

28 \* \* \*

29 §1925.1. Applicability of Part

30 The assessment district authorized herein shall provide an optional method

1 of funding the office of assessor for the parishes of Acadia, Allen, Ascension,  
2 Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell,  
3 Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll,  
4 East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson  
5 Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse,  
6 Natchitoches, Ouachita, Plaquemines, Pointe Coupee, Rapides, Red River, Richland,  
7 Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St.  
8 Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union,  
9 Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West  
10 Feliciana, **and** Winn, ~~and all parishes with a population greater than sixty-eight~~  
11 ~~thousand persons and less than seventy thousand persons according to the 1990~~  
12 ~~census~~, in lieu of pro rata deductions from ad valorem taxing authorities.  
13 Section 2. R.S. 47:342(3)(b) is hereby repealed in its entirety.  
14 Section 3. The provisions of Section 2 of this Act shall become effective on July 1,  
15 2011.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_