

2020 Second Extraordinary Session

SENATE BILL NO. 3

BY SENATOR CATHEY

TAX EXEMPTIONS. Exempts business utilities from state sales tax for businesses impacted by 2020 states of disaster or emergency. (gov sig) (Item #26)

1 AN ACT

2 To enact R.S. 47:302(BB)(113), relative to tax exemptions; to provide for an exemption  
3 from state sales and use tax for purchases of business utilities for businesses  
4 impacted by the 2020 states of disaster or emergency; to provide for effectiveness;  
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB)(113) is hereby enacted to read as follows:

8 §302. Imposition of tax

9 \* \* \*

10 BB. Notwithstanding any other provision of law to the contrary, including but  
11 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
12 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
13 levied pursuant to the provisions of this Section, except for the retail sale, use,  
14 consumption, distribution, or storage for use or consumption of the following:

15 \* \* \*

16 **113. Beginning November 1, 2020, through June 30, 2021, the sale or use**  
17 **of steam, water, electric power or energy, natural gas, or energy sources as**

