

2020 Second Extraordinary Session

SENATE BILL NO. 4

BY SENATOR CATHEY

TAX EXEMPTIONS. Exempts purchases of certain farm equipment from the state sales and use tax during a declared state of emergency or disaster. (gov sig) (Item #26)

1 AN ACT

2 To enact R.S. 47:302(BB)(113), 305.25(D), 321(P)(114), 321.1(I)(114), and 331(V)(114),  
3 relative to tax exemptions; to provide an exemption from state sales and use tax for  
4 certain farm equipment during a declared state of emergency or disaster; to require  
5 the purchaser to provide certification; to provide for effectiveness; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(BB)(113), 305.25(D), 321(P)(114), 321.1(I)(114), and  
9 331(V)(114) are hereby enacted to read as follows:

10 §302. Imposition of tax

11 \* \* \*

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

17 \* \* \*



1 \* \* \*

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

7 \* \* \*

8 **114. Beginning November 1, 2020, through June 30, 2021, certain farm**  
9 **equipment as provided for in R.S. 47:305.25(D).**

10 \* \* \*

11 §321.1. Imposition of tax

12 \* \* \*

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

18 \* \* \*

19 **114. Beginning November 1, 2020, through June 30, 2021, certain farm**  
20 **equipment as provided for in R.S. 47:305.25(D).**

21 \* \* \*

22 §331. Imposition of tax

23 \* \* \*

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

29 \* \* \*



Present law provides for the exclusive list of sales and use tax exemptions that are effective through June 30, 2025, for each of the four major state sales tax levies.

Proposed law adds the state sales tax exemption for purchases of certain farm equipment to the list of effective sales tax exemptions for all sales tax periods beginning on or after November 1, 2020, and ending on or before June 30, 2021.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:302(BB)(113), 305.25(D), 321(P)(114), 321.1(I)(114), and 331(V)(114))