

Regular Session, 2002

ACT No. 22

HOUSE BILL NO. 169

BY REPRESENTATIVES DEWITT AND HAMMETT

AN ACT

To enact R.S. 47:302(Q), 321(H), and 331(O), relative to the state sales and use tax; to provide relative to the effectiveness of certain exemptions to the tax; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:302(Q), 321(H), and 331(O) are hereby enacted to read as follows:

§302. Imposition of tax

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Q. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period July 1, 2002 through June 30, 2004, the exemptions to the tax levied pursuant to the provisions of this Section, except for those exemptions provided by R.S. 39:467 and 468, R.S. 47:305(A)(1), (B), (D)(1)(f), (j), (k), (l), (m), (s), and (t), and (G), 305.1, 305.2, 305.3, 305.8, 305.10, 305.14, 305.15, 305.20, 305.25(A)(1) and (2), 305.37, 305.38, 305.46, and 305.50, and R.S. 51:1787, shall be inapplicable, inoperable, and of no effect.

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§321. Imposition of tax

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H. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the

exemptions to the tax levied pursuant to the provisions of this Section, except for those exemptions provided by R.S. 39:467 and 468, R.S. 47:305(A)(1), (B), (D)(1)(f), (j), (k), (l), (m), (s), and (t), and (G), 305.1, 305.2, 305.3, 305.8, 305.10, 305.14, 305.15, 305.20, 305.25(A)(1) and (2), 305.37, 305.38, 305.46, and 305.50, and R.S. 51:1787, shall be inapplicable, inoperable, and of no effect from July 1, 2002.

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§331. Imposition of tax

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O.(1) Notwithstanding any other provision of law to the contrary, for the period July 1, 2002 through June 30, 2004, the exemptions to the tax levied by this Section, except for the exemptions provided in R.S. 39:467 and 468, R.S. 47:305(A)(1), (B), (D)(1)(f), (j), (k), (l), (m), (s), and (t), and (G), 305.1, 305.2, 305.3, 305.8, 305.10, 305.14, 305.15, 305.20, 305.25(A)(1) and (2), 305.37, 305.38, 305.46, and 305.50, and R.S. 51:1787, shall be inapplicable, inoperable, and of no effect.

(2)(a) For the period July 1, 2002 through June 30, 2003, the sales and use tax levied by this Section on food for home consumption and on utilities shall be reduced by ten percent of the sales and use tax rate in effect in this Section on June 30, 2002.

(b) For the period July 1, 2003 through June 30, 2004, the sales and use tax levied by this Section on food for home consumption and on utilities shall be reduced by twenty percent of the sales and use tax rate in effect in this Section on June 30, 2002.

(c) For purposes of this Paragraph, the term "food for home consumption" shall mean that term as defined in R.S. 47:305(D)(1)(n) through (r) and the term "utilities" shall mean sales of steam, water, electric power, or energy and natural gas.

Section 2. The collection of such taxes upon previously exempt transactions by the dealer in accordance with the provisions of R.S. 47:303 shall not be impaired by any rule, regulation, or order of any public body, agency, or authority.

Section 3. It is the intention of the legislature that the tax exemptions made inapplicable, inoperable, and of no effect for the period July 1, 2002 through June 30, 2004, by virtue of R.S. 47:302(Q) and 331(O) shall resume, commence, and become effective on July 1, 2004. It is the intention of the legislature that the tax exemptions made inapplicable, inoperable, and of no effect by virtue of R.S. 47:321(H) shall be permanently inapplicable, inoperable, and of no effect from July 1, 2002.

Section 4. This Act shall become effective on July 1, 2002; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2002, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____