

Regular Session, 2005

# ACT No. 471

HOUSE BILL NO. 128

BY REPRESENTATIVES HAMMETT, PINAC, AND THOMPSON

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AN ACT

To amend and reenact R.S. 47:301(3)(i)(ii)(bb) and to enact R.S. 47:301(3)(i)(ii)(aa)(I)(ddd), relative to the state sales and use tax; to provide with respect to eligible facilities; to define manufacturer to include certain exemptions for manufacturing machinery and equipment; 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(3)(i)(ii)(bb) is hereby amended and reenacted and R.S. 47:301(3)(i)(ii)(aa)(I)(ddd) is hereby enacted 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:

\* \* \*

(3)

\* \* \*

(i)

\* \* \*

(ii) For purposes of this Subparagraph, the following definitions shall apply:



1           Section 2. This Act shall become effective upon signature by the governor or, if not  
 2 signed by the governor, upon expiration of the time for bills to become law without signature  
 3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 5 effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

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