

Regular Session, 2005

HOUSE BILL NO. 342

BY REPRESENTATIVE GALLOT

TAX/AD VALOREM TAX: Prohibits certain machinery and equipment from definition of motor vehicles for the purpose of applying the exemption from ad valorem taxation

1 AN ACT

2 To amend and reenact R.S. 47:1707, relative to exemption for ad valorem taxation; to clarify
3 the exemption for motor vehicles; to provide that the definition of motor vehicles
4 does not include certain machinery and equipment; to provide for an effective date;
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1707 is hereby amended and reenacted to read as follows:

8 §1707. Exemptions, agricultural machinery and implements, farm structures, ~~and~~
9 timber logging equipment, and machinery and equipment attached to motor
10 vehicles; definition

11 A. For the purpose of applying the exemption from ad valorem taxation
12 provided in Section 21 of Article VII of the Constitution of Louisiana, the terms
13 "agricultural machinery and other implements used exclusively for agricultural
14 purposes" shall mean agricultural and horticultural implements immediately and
15 directly employed in cultivation, production, and harvest of crops or in the raising
16 and management of livestock in use upon agricultural lands owned or leased by the
17 person claiming the exemption. The term also shall include machinery for soil
18 preparation and cultivation, agricultural drills and planters, fertilizer spreaders,
19 crop-dusting airplanes, harvesting and threshing machinery, hay or grass mowers
20 except lawn mowers, farm wagons and carts, milking machines, farm structures,

1 except a building used for a principal residence, on-farm equipment for the handling
 2 or drying of agricultural or horticultural products, and parts of any of the foregoing,
 3 all equipment utilized in the logging of timber whether used by the owner or lessor
 4 of the agricultural land or on a contractual service basis by someone other than the
 5 owner or lessor but shall exclude, except as otherwise provided herein, bulldozers,
 6 earth moving, and land clearing equipment utilized in such agricultural activities on
 7 a contractual service basis by someone other than the owner or lessor of the
 8 agricultural lands involved.

9 B. For the purposes of applying the exemption from ad valorem taxation
 10 provided in Section 21 of Article VII of the Constitution of Louisiana, the term
 11 "motor vehicle" shall not include any machinery or equipment which is attached,
 12 either permanently or temporarily, to a motor vehicle and which is not required for
 13 the operation of such motor vehicle.

14 Section 2. This Act shall become effective on July 1, 2005; if vetoed by the governor
 15 and subsequently approved by the legislature, this Act shall become effective on July 1,
 16 2005, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Gallot

HB No. 342

Abstract: Relative to ad valorem tax exemptions, provides that certain machinery and equipment attached to motor vehicles is not exempt.

Present law provides for the definition of certain agricultural machinery and implements, farm structures, and timber logging equipment for the purposes of applying the exemption from ad valorem taxation.

Proposed law retains present law and further specifies that the definition of a motor vehicle shall not include any machinery or equipment which is attached, either permanently or temporarily, to a motor vehicle and which is not required for the operation of such motor vehicle.

Effective July 1, 2005.

(Amends R.S. 47:1707)