

Regular Session, 2005

HOUSE BILL NO. 804

BY REPRESENTATIVE MORRISH

TAX/SALES-USE, STATE: Phases in an exemption for sales tax on natural gas

1 AN ACT

2 To amend R.S. 47:302(R) and 321(I), relative to the state sales and use tax; to provide for
3 the phase in of the restoration of the sales tax exemption for natural gas; to provide
4 for an effective date; and to provide for related matters. Be it enacted by the
5 Legislature of Louisiana:

6 Section 1. R.S. 47:302(R) and 321(I) are hereby amended and reenacted to read as
7 follows:

8 §302. Imposition of tax

9 * * *

10 R. (1) Notwithstanding any other provision of law to the contrary, including
11 but not limited to any contrary provisions of this Chapter, for the period July 1, 2004
12 through June 30, 2009, the exemptions to the tax levied pursuant to the provisions
13 of this Section, except for those exemptions provided by R.S. 39:467 and 468, R.S.
14 305(A)(1), (B), (D)(1)(f), (j), (k), (l), (m), (s), and (t), and (G), 305.1, 305.2, 305.3,
15 305.8, 305.10, 305.14, 305.15, 305.20, 305.25(A)(1) and (2), 305.37 305.38, 305.46,
16 305.50, 305.51, and R.S. 51:1787, shall be inapplicable, inoperable, and of no effect.

17 (2) However, the exemption for natural gas provided by R.S.
18 47:305(D)(1)(g) shall be applicable, operable, and effective as to fifty percent of the
19 tax levied by this Section for the period July 1, 2006 through June 30, 2007 and shall

