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Bridges v. Nelson Indus. Steam Co.

Supreme Court of Louisiana - May 3, 2016 - So.3d - 2016 WL 2338036 - 2015-1439 (La. 5/3/16)

Following remand of electricity producer's suit against parish for refunds of sales and use taxes and state's suit against producer to collect sales and use taxes, the District Court rendered judgments in favor of state and parish. Producer appealed. The Court of Appeal affirmed. Producer sought writ of certiorari.

The Supreme Court of Louisiana held that limestone bought and used by producer in producing ash was subject to "further processing" exclusion from sales tax.

Limestone bought and used by electricity producer for dual purpose of inhibiting sulfur in production of electricity and producing ash was subject to "further processing" exclusion from sales tax. Ash was an article of tangible personal property for sale at retail, chemical makeup of limestone was found in ash and was an integral part thereof, and limestone was purchased with purpose of inclusion in final product of ash although that was not the primary purpose for purchasing limestone.

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