

## RÉSUMÉ DIGEST

**ACT 199 (SB 225)**

**2019 Regular Session**

**Fannin**

Prior law provided for exemptions from sales and use tax for purchases of feed, seed, fertilizer, and fuel by commercial farmers.

New law provides for exemptions from sales and use tax for purchases of feed, seed, and fertilizer by student farmers.

New law defines student farmer as a person who is under the age of 23 and who is enrolled in FFA, 4-H, or a similar student agricultural program.

New law requires the secretary of revenue to promulgate rules in conjunction with the LSU Ag. Center to determine who meets the definitions of small farmer and student farmer.

Prior law provided the exclusive list of state sales and use tax exemptions applicable until July 1, 2025.

New law adds the exemption for purchases of feed, seed, and fertilizer by student farmers to the list of applicable state sales and use tax exemptions.

Effective August 1, 2019.

(Adds R.S. 47:302(BB)(110), 305.24, 321(P)(111), 321.1(I)(111), and 331(V)(111))