

2015 Regular Session

HOUSE BILL NO. 79

BY REPRESENTATIVE BURFORD

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

PUBLIC HEALTH: Provides relative to producers of raw honey in the home for sale

1 AN ACT

2 To amend and reenact R.S. 40:4.9(D), relative to certain foods prepared in the home for sale;
3 to provide relative to requirements for preparers of food in the home for sale; to
4 exempt sellers of home-produced raw honey from a food labeling requirement; to
5 provide relative to registration by certain sellers for the collection of local sales and
6 use taxes; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 40:4.9(D) is hereby amended and reenacted to read as follows:

9 §4.9. Low-risk foods; preparation in home for public consumption

10 * * *

11 D.(1)(a) Any Except as provided in Subparagraph (b) of this Paragraph, any
12 individual who prepares low-risk foods in the home for sale, as authorized by this
13 Section, shall affix to any such food offered for sale a label which clearly indicates
14 that the food was not produced in a licensed or regulated facility.

15 (b) The food labeling requirement in Subparagraph (a) of this Paragraph
16 shall not apply to raw honey offered for sale if the honey is not pasteurized, filtered,
17 or otherwise processed in such a way as to remove natural pollen contained in the
18 honey.

19 (2) No individual who prepares low-risk foods in the home shall sell such
20 foods unless he ~~has applied for and been issued all of the following:~~

1 ~~(a) A Louisiana General Sales Tax Certificate from the Louisiana~~
 2 ~~Department of Revenue.~~

3 ~~(b) A local sales tax certificate from the local taxing authority of any~~
 4 ~~jurisdiction in which he intends to sell foods is registered to collect any local sales~~
 5 ~~and use taxes that are applicable to the sale of such foods, as evidenced by a current~~
 6 ~~sales tax certificate issued to the seller by the sales and use tax collector for the~~
 7 ~~parish in which the sales occur.~~

8 * * *

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 79 Engrossed

2015 Regular Session

Burford

Abstract: Exempts raw honey prepared in the home for sale from a food labeling requirement and revises provisions relative to registration by home-based food preparers for sales tax collection.

Present law relative to preparation of low-risk foods in the home for sale (R.S. 40:4.9) provides that home-based preparers shall affix to any food offered for sale a label which clearly indicates that the food was not produced in a licensed or regulated facility. Proposed law provides an exception to this labeling requirement for raw honey offered for sale if the honey is not pasteurized, filtered, or otherwise processed in such a way as to remove its natural pollen.

Present law (R.S. 47:305(D)(1)) exempts the sale of food for home consumption from state sales tax. Proposed law retains present law.

Present law stipulates that no individual who prepares low-risk foods in the home shall sell such foods unless he has applied for and been issued the following:

- (1) A Louisiana General Sales Tax Certificate from the La. Dept. of Revenue (LDR).
- (2) A local sales tax certificate from the local taxing authority of any jurisdiction in which he intends to sell foods.

Proposed law clarifies present law by deleting the requirement for home-based food preparers to have a La. General Sales Tax Certificate from LDR.

Proposed law stipulates that no individual who prepares low-risk foods in the home shall sell such foods unless he is registered to collect any local sales and use taxes that are applicable to the sale of such foods.

(Amends R.S. 40:4.9(D))