

RÉSUMÉ DIGEST

ACT 102 (HB 207)

2015 Regular Session

Harris

Existing law levies a state sales and use tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the state of tangible personal property as defined by existing law.

Existing constitution provides an exemption from state sales and use tax for food sold for preparation and consumption in the home, as such term was defined by law on Jan. 1, 2003.

Existing law provides an exemption from state sales and use tax for food sold for preparation and consumption in the home, including bakery products.

New law further establishes a state sales and use tax exemption for bakery products sold for home consumption at grocery stores, bakeries, and donut shops regardless of whether or not the business furnishes facilities for the consumption of food on the premises. New law shall be referred to as the "Deauxnut Fairness Act".

Effective July 1, 2015.

(Amends R.S. 47:305(D)(3))