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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 225 Original

2019 Regular Session

Fannin

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

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

Proposed 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.

Proposed 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.

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

Proposed 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))