

SENATE BILL NO. 225

BY SENATORS FANNIN AND THOMPSON AND REPRESENTATIVES ADAMS, ANDERS, BARRAS, BERTHELOT, BILLIOT, BOURRIAQUE, BRASS, TERRY BROWN, CARMODY, ROBBY CARTER, CHANEY, DEVILLIER, EMERSON, GISCLAIR, GUINN, HILL, HOFFMANN, HOWARD, HUVAL, JEFFERSON, JONES, LACOMBE, MCMAHEN, MOORE, JIM MORRIS, PYLANT, RICHARD, SCHEXNAYDER, STEFANSKI AND TURNER

1 AN ACT

2 To enact R.S. 47:302(BB)(110), 305.24, 321(P)(111), 321.1(I)(111), and 331(V)(111),
3 relative to state sales and use tax exemptions; to provide a sales tax exemption for
4 student farmers for feed, seed, and fertilizer; to provide for effectiveness; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(BB)(110), 305.24, 321(P)(111), 321.1(I)(111), and
8 331(V)(111) are hereby enacted to read as follows:

9 §302. Imposition of tax

10 * * *

11 BB. Notwithstanding any other provision of law to the contrary, including but
12 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
13 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
14 levied pursuant to the provisions of this Section, except for the retail sale, use,
15 consumption, distribution, or storage for use or consumption of the following:

16 * * *

17 **(110) Purchases of feed, seed, and fertilizer by student farmers as**
18 **provided in R.S. 47:305.24.**

19 * * *

20 **§305.24. Student farmer exemption**

21 **A. Sales and use taxes levied by the state shall not apply to purchases by**
22 **student farmers of:**

1 (1) Feed and feed additives for the purpose of sustaining livestock.

2 (2) Seeds or plants to be used to produce food ordinarily used for
3 consumption by humans or livestock.

4 (3) Fertilizer to be used to produce food used for consumption by
5 humans or livestock.

6 B. "Student farmer" means an individual who is under the age of
7 twenty-three and who is enrolled in any of the following:

8 (1) A Future Farmers of America chapter or a program established by
9 the National Future Farmers of America organization.

10 (2) A 4-H Club or other program established by 4-H.

11 (3) Any student agriculture program similar in nature to a club or
12 program described in Paragraph (1) or (2) of this Subsection that is under the
13 direction or guidance of an agricultural educator, advisor, or club leader.

14 C. The Department of Revenue, in consultation with the Louisiana State
15 University and Agricultural and Mechanical College Agriculture Center, may
16 develop and promulgate rules as necessary to administer this exemption.

17 * * *

18 §321. Imposition of tax

19 * * *

20 P. Notwithstanding any other provision of law to the contrary, including but
21 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
22 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
23 levied pursuant to the provisions of this Section, except for the retail sale, use,
24 consumption, distribution, or storage for use or consumption of the following:

25 * * *

26 (111) Purchases of feed, seed, and fertilizer by student farmers as
27 provided in R.S. 47:305.24.

28 * * *

29 §321.1 Imposition of tax

30 * * *

1 I. Notwithstanding any other provision of law to the contrary, including but
2 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
3 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
4 levied pursuant to the provisions of this Section, except for the retail sale, use,
5 consumption, distribution, or storage for use or consumption of the following:

6 * * *

7 (111) Purchases of feed, seed, and fertilizer by student farmers as
8 provided in R.S. 47:305.24.

9 * * *

10 §331. Imposition of tax

11 * * *

12 V. Notwithstanding any other provision of law to the contrary, including but
13 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
14 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
15 levied pursuant to the provisions of this Section, except for the retail sale, use,
16 consumption, distribution, or storage for use or consumption of the following:

17 * * *

18 (111) Purchases of feed, seed, and fertilizer by student farmers as
19 provided in R.S. 47:305.24.

20 * * *

21 Section 2. The provisions of this Act shall apply to taxable periods beginning on or
22 after January 1, 2020.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____