

Regular Session, 2009

HOUSE BILL NO. 189

BY REPRESENTATIVE GREENE

TAX/SALES-USE, STATE: Provides relative to the state sales and use tax exemption on the sale of meals by educational institutions and other organizations

1 AN ACT

2 To enact R.S. 47:302(R)(3), 321(H)(3), and 331(P)(4), relative to the sales and use tax; to
3 provide for the effectiveness and applicability of the exemption for the sale of meals
4 by certain institutions and organizations; to provide for an effective date; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:302(R)(3), 321(H)(3), and 331(P)(4) are hereby enacted to read
8 as follows:

9 §302. Imposition of tax

10 * * *

11 R.

12 * * *

13 (3) Notwithstanding any other provision of law to the contrary and
14 specifically notwithstanding any provision enacted during the 2004 First
15 Extraordinary Session which makes any sales and use tax exemption inapplicable,
16 inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be
17 applicable, operable, and effective for the period July 1, 2004, through June 30,
18 2009.

19 * * *

1 §321. Imposition of tax

2 * * *

3 H.

4 * * *

5 (3) Notwithstanding any other provision of law to the contrary and
6 specifically notwithstanding any provision enacted during the 2002 Regular Session
7 which makes any sales and use tax exemption inapplicable, inoperable, and of no
8 effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable,
9 and effective for all taxable periods beginning on and after July 1, 2002.

10 * * *

11 §331. Imposition of tax

12 * * *

13 P.

14 * * *

15 (4) Notwithstanding any other provision of law to the contrary and
16 specifically notwithstanding any provision enacted during the 2004 First
17 Extraordinary Session which makes any sales and use tax exemption inapplicable,
18 inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be
19 applicable, operable, and effective for all taxable periods beginning on July 1, 2004,
20 through June 30, 2009.

21 Section 2. This Act shall become effective upon signature by the governor or, if not
22 signed by the governor, upon expiration of the time for bills to become law without signature
23 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
24 vetoed by the governor and subsequently approved by the legislature, this Act shall become
25 effective on the day following such approval.

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)]

Greene

HB No. 189

Abstract: Provides for the effectiveness of the state sales and use tax exemption for the sale of meals furnished to the staff and students of educational institutions and other institutions and organizations.

Present law provides for a state sales and use tax exemption for the sale of meals furnished to the staff and students of educational institutions including kindergartens; the staff and patients of hospitals; the staff, inmates, and patients of mental institutions; and boarders of rooming houses, and occasional meals furnished in connection with or by educational, religious, or medical organizations, from the state sales and use taxes if the meals are consumed on the premises where purchased.

Present law suspends the effectiveness of the exemption on these items as to 3% of the state sales and use tax until June 30, 2009. Further provides for the permanent suspension of this exemption as to an additional 1% of the state sales and use taxes.

Proposed law provides that notwithstanding any provision enacted during the 2004 1st E.S., the exemption as to 3% of the state sales and use tax shall be applicable, operative, and effective beginning July 1, 2004, through July 1, 2009. Further provides that notwithstanding any provision enacted during the 2002 R.S., the exemption as to 1% of the state sales and use tax shall not be subject to the permanent suspension for all taxable periods beginning on and after July 1, 2002.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:302(R)(3), 321(H)(3), and 331(P)(4))