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

DIGEST

Proposed law excludes nonprofit organizations described in Section 501(c)(3) of the Internal Revenue Code from state sales and use tax on the resale of Mardi Gras beads and specialty items.

Proposed law defines "specialty items" as items for use in connection with Mardi Gras activities including, but not limited to, doubloons, necklaces, bracelets, stuffed animals, cups, and coasters.

Effective July 1, 2009

(Adds R.S. 47:301(10)(ff) and (18)(p))