

# ACT No. 102

2015 Regular Session

HOUSE BILL NO. 207

BY REPRESENTATIVES HARRIS, BILLIOT, HAZEL, ROBERT JOHNSON,  
KLECKLEY, LEGER, PYLANT, AND THIBAUT

1 AN ACT

2 To amend and reenact R.S. 47:305(D)(3), relative to state sales and use tax; to provide for  
3 an exemption for bakery products; to provide for effectiveness; and to provide for  
4 related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305(D)(3) is hereby amended and reenacted to read as follows:

7 §305. Exclusions and exemptions from the tax

8 \* \* \*

9 D.

10 \* \* \*

11 (3) ~~Food~~ (a) Except as provided in Subparagraph (b) of this Paragraph,  
12 food sales by restaurants, drive-ins, snack bars, candy and nut counters, private  
13 clubs, and sales made by an establishment not specifically exempted elsewhere who  
14 furnish facilities for the consumption of the food on the premises are not exempt  
15 from the taxes imposed by taxing authorities.

16 (b) Bakery products sold for consumption in the home when purchased at  
17 grocery stores, bakeries, and donut shops, regardless of whether such businesses  
18 furnish facilities for the consumption of food on the premises, shall be exempt from  
19 state sales and use taxes.

20 \* \* \*

1           Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor  
2           and subsequently approved by the legislature, this Act shall become effective on July 1,  
3           2015, or on the day following such approval by the legislature, whichever is later.

4           Section 3. This Act shall be referred to as the "Deauxnut Fairness Act".

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_