

2019 Regular Session

SENATE BILL NO. 85

BY SENATOR BARROW

TAX EXEMPTIONS. Exempts from sales and use tax textbooks required for a course offered by a public or nonpublic postsecondary educational institution. (7/1/19)

1 AN ACT

2 To enact R.S. 47:302(BB)(110), 305.4, 321(P)(111), 321.1(I)(111), 331(V)(111), and
3 337.9(D)(34), relative to state and local sales and use tax exemptions; to provide a
4 sales tax exemption for certain purchases of postsecondary textbooks and
5 instructional materials; to provide for an effective date; and to provide for related
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(BB)(110), 305.4, 321(P)(111), 321.1(I)(111), 331(V)(111),
9 and 337.9(D)(34) are hereby enacted to read as follows:

10 §302. Imposition of tax

11 * * *

12 BB. 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 * * *

1 in accordance with the Administrative Procedures Act to administer this

2 Section.

3 * * *

4 §321. Imposition of tax

5 * * *

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

11 * * *

12 **(11) Purchases of postsecondary textbooks or instructional materials**
13 **as provided in R.S. 47:305.4.**

14 * * *

15 §321.1 Imposition of tax

16 * * *

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

22 * * *

23 **(11) Purchases of postsecondary textbooks or instructional materials**
24 **as provided in R.S. 47:305.4.**

25 * * *

26 §331. Imposition of tax

27 * * *

28 V. Notwithstanding any other provision of law to the contrary, including but
29 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,

1 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
2 levied pursuant to the provisions of this Section, except for the retail sale, use,
3 consumption, distribution, or storage for use or consumption of the following:

4 * * *

5 **(111) Purchases of postsecondary textbooks or instructional materials**
6 **as provided in R.S. 47:305.4.**

7 * * *

8 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
9 exemptions applicable

10 * * *

11 D. * * *

12 **(34) R.S. 47:305.4, "keywords": certain postsecondary textbooks and**
13 **instructional materials.**

14 * * *

15 Section 2. This Act shall become effective on July 1, 2019.

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

DIGEST

SB 85 Original

2019 Regular Session

Barrow

Proposed law provides an exemption from state and local sales and use tax for purchases of textbooks or instructional materials that are required or recommended for use in a course offered by a postsecondary educational institution in which the purchaser is enrolled.

Proposed law authorizes the secretary of revenue to promulgate rules to provide for the application of the exemption.

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 postsecondary textbooks and instructional materials to the list of applicable state sales and use tax exemptions.

Present law provides the exclusive list of applicable local sales and use tax exemptions.

Proposed law adds the exemption for purchases of postsecondary textbooks and instructional materials to the list of applicable local sales and use tax exemptions.

Adds (R.S. 47:302(BB)(110), 305.4, 321(P)(111), 321.1(I)(111), 331(V)(111), and 337.9(D)(34))