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

DIGEST 2019 Regular Session

SB 85 Original

Barrow

<u>Proposed law</u> 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.

<u>Proposed law</u> authorizes the secretary of revenue to promulgate rules to provide for the application of the exemption.

<u>Present law</u> provides the exclusive list of state sales and use tax exemptions applicable until July 1, 2025.

<u>Proposed law</u> 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.

<u>Proposed law</u> 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))