

2019 Regular Session

SENATE BILL NO. 232

BY SENATOR RISER

TAX/SALES. Excludes funeral establishments that make payment to a third party for cash advance items from the definition of dealer for state and local sales and use tax. (7/1/19)

1 AN ACT

2 To enact R.S. 47:301(31), 302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111),  
3 relative to exclusions from state and local sales tax; to exclude funeral  
4 establishments that make payments to a third party for cash advance items from the  
5 definition of dealer for state and local sales and use tax purposes; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:301(31), 302(BB)(110), 321(P)(111), 321.1(I)(111), and  
9 331(V)(111) are hereby enacted to read as follows:

10 §301. Definitions

11 As used in this Chapter the following words, terms, and phrases have the  
12 meanings ascribed to them in this Section, unless the context clearly indicates a  
13 different meaning:

14 \* \* \*

15 **(31) For purposes of sales and use taxes imposed by the state or any**  
16 **political subdivision or other taxing entity, the terms "dealer", "purchaser", or**  
17 **"retailer" shall not include a funeral establishment that collects from a funeral**

1 consumer and makes payment to a third party for cash advance items in the  
 2 course of providing funeral directing services. For purposes of this Paragraph,  
 3 "cash advance items" means tangible personal property or services provided  
 4 by a third party to or for the benefit of a funeral consumer, the charges for  
 5 which are itemized at the same price charged by the third party on a statement  
 6 of funeral goods and services selected that is prepared by the funeral  
 7 establishment and qualifies as a cash advance item under 16 CFR Part 453.1 et  
 8 seq. Cash advance items may include but are not limited to cemetery charges,  
 9 crematory charges, flowers, obituary notices, death certificates, musicians,  
 10 singers, and clergy honoraria.

11 \* \* \*

12 §302. Imposition of tax

13 \* \* \*

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

19 \* \* \*

20 (110) Third party cash advance items purchased by funeral  
 21 establishments as provided in R.S. 47:301(31).

22 \* \* \*

23 §321. Imposition of tax

24 \* \* \*

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

\* \* \*

**(111) Third party cash advance items purchased by funeral establishments as provided in R.S. 47:301(31).**

\* \* \*

§321.1 Imposition of tax

\* \* \*

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

\* \* \*

**(111) Third party cash advance items purchased by funeral establishments as provided in R.S. 47:301(31).**

\* \* \*

§331. Imposition of tax

\* \* \*

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

\* \* \*

**(111) Third party cash advance items purchased by funeral establishments as provided in R.S. 47:301(31).**

\* \* \*

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

