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

## DIGEST 2019 Regular Session

Riser

<u>Proposed law</u> excludes funeral establishments that collect from a funeral consumer and make payments to a third party for cash advance items in the course of providing funeral directing services from the definition of dealer for state and local sales and use tax purposes.

<u>Proposed law</u> provides that cash advance items include but are not limited to cemetery charges, crematory charges, flowers, obituary notices, death certificates, musicians, singers, and clergy honoraria.

<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 third party cash advance items purchased by funeral establishments to the list of applicable state sales and use tax exemptions.

Effective July 1, 2019.

SB 232 Original

(Adds R.S. 47:301(31), 302(BB)(110), 321(P)(111), 321.1(I)(111), and 331(V)(111))