

2025 Regular Session

HOUSE BILL NO. 229

BY REPRESENTATIVE MCCORMICK

TAX/SALES-USE, LOCAL-EXEM: Exempts certain foods and beverages from local sales tax

1 AN ACT

2 To amend and reenact R.S. 47:305(C)(1)(introductory paragraph) and to enact R.S.
3 47:337.9(C)(5.1), relative to sales and use tax; to provide for mandatory local sales
4 and use tax exemptions; to exempt sales and purchases of certain foods and
5 beverages from local sales and use taxes; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305(C)(1)(introductory paragraph) is hereby amended and
8 reenacted and R.S. 47:337.9(C)(5.1) is hereby enacted to read as follows:

9 §305. Exemptions from the tax

10 * * *

11 ~~C.(1) The sales and use tax imposed by the state or by a political subdivision~~
12 ~~whose boundaries are coterminous with those of the state shall not apply to sales or~~
13 ~~purchases of any of the following~~ The sale or purchase of any of the following items
14 shall be exempt from the sales and use tax imposed by any taxing authority:

15 * * *

16 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
17 exemptions applicable

18 * * *

19 C.

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