
DIGEST

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HB 79 Original

2015 Regular Session

Burford

Abstract: Exempts raw honey prepared in the home for sale from a food labeling requirement and revises provisions relative to registration by home-based food preparers for sales tax collection.

Present law relative to preparation of low-risk foods in the home for sale (R.S. 40:4.9) provides that home-based preparers shall affix to any food offered for sale a label which clearly indicates that the food was not produced in a licensed or regulated facility. Proposed law provides an exception to this labeling requirement for raw honey offered for sale if the honey is not pasteurized, filtered, or otherwise processed in such a way as to remove its natural pollen.

Present law (R.S. 47:305(D)(1)) exempts the sale of food for home consumption from state sales tax. Proposed law retains present law.

Present law stipulates that no individual who prepares low-risk foods in the home shall sell such foods unless he has applied for and been issued the following:

- (1) A Louisiana General Sales Tax Certificate from the Louisiana Department of Revenue (LDR).
- (2) A local sales tax certificate from the local taxing authority of any jurisdiction in which he intends to sell foods.

Proposed law clarifies present law by deleting the requirement for home-based food preparers to have a Louisiana General Sales Tax Certificate from LDR.

Proposed law stipulates that no individual who prepares low-risk foods in the home shall sell such foods unless he is registered to collect any local sales and use taxes that are applicable to the sale of such foods.

(Amends R.S. 40:4.9(D))