
DIGEST

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HB 49 Original

2016 Second Extraordinary Session

Edmonds

Abstract: Adds the exclusion for sales of meals by educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious, or medical organizations to the list of state sales and use tax exclusions to be given effect beginning July 1, 2016.

Present law establishes a state sales and use tax exclusion for sales of meals by educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious, or medical organizations.

Present law suspends numerous exemptions and exclusions from the state sales and use tax (R.S. 47:302, 321, 321.1, and 331) for two periods of time occurring between April 1, 2016, and June 30, 2018, inclusive of the exclusion for sales of meals by certain institutions, facilities, and organizations.

Present law provides that the suspension of this exclusion for purposes of two of the tax levies, R.S. 47:321 and 331, expires June 30, 2016. The suspension with respect to the other two tax levies, R.S. 47:302 and 321.1 remains effective through June 30, 2018.

Proposed law changes present law by adding the exclusion for sales of meals by educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious, or medical organizations to the list of state sales and use tax exemptions to the remaining two tax levies to be given effect beginning July 1, 2016.

Effective July 1, 2016.

(Amends R.S. 47:302(V)(intro. para.) as enacted by Act No. 25 of the 2016 1st E.S and R.S. 47:321.1(F)(intro. para.) ; Adds R.S. 47:302(AA) and 321.1(F)(66))