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

## DIGEST 2019 Regular Session

Barrow

<u>Proposed law</u> provides an exemption from state sales and use tax for purchases of textbooks or instructional materials that are required or recommended for use in a course offered by a postsecondary educational institution in which the purchaser is enrolled.

<u>Proposed law</u> authorizes the secretary of revenue to promulgate rules to provide for the application of the exemption.

<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 the exemption for purchases of postsecondary textbooks and instructional materials to the list of applicable state sales and use tax exemptions.

Adds (R.S. 47:302(BB)(110), 305.4, 321(P)(111), 321.1(I)(111), and 331(V)(111)).

## Summary of Amendments Adopted by Senate

SB 85 Engrossed

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

- 1. Make technical changes.
- 2. Removes local tax exemption.