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## DIGEST

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### CONFERENCE COMMITTEE REPORT DIGEST

HB 596

2019 Regular Session

Stefanski

#### Keyword and oneliner of the instrument as it left the House

TAX/SALES-USE-EXEMPT: Defines a commercial farmer for purposes of certain sales and use tax exemptions

#### Report rejects Senate amendments which would have:

1. Removed the requirement in proposed law that a landowner be a party to a joint venture in order to qualify.
2. Changed the documentation a landowner must submit to the Dept. of Revenue from submission of documentation of the joint venture or a report of farm income and expenses, including proof of lease to submission of documentation showing active participation in the farming operation or report of farm income and expenses on a federal tax form.

#### Report amends the bill to:

1. Make a technical correction.

#### Digest of the bill as proposed by the Conference Committee

Present law provides for sales and use exemptions and exclusions for certain agricultural inputs for commercial farmers who produce food or commodities at a profit and file their farm income and expenses on federal tax forms.

Proposed law retains present law and expands the definition of commercial farmer to include a landowner who is determined by the Dept. of Revenue to be a party to a joint venture and who leases land to a commercial farmer, as defined by present law.

Proposed law requires the Dept. of Revenue to make a determination of whether a landowner qualifies as a commercial farmer. Requires the landowner to submit documentation of the joint venture or the report of farm income and expenses, including proof of lease income, from the joint venture on a federal tax form to the secretary of the Dept. of Revenue.

Effective July 1, 2019

(Amends R.S. 47:301(30))