2022 Regular Session

**ACT No. 85** 

SENATE BILL NO. 217

BY SENATOR JACKSON

1	AN ACT
2	To enact R.S. 47:305.77 and 337.9(D)(36), relative to local sales and use tax; to provide an
3	exemption from local sales and use tax for the lease, rental, or purchase of tangible
4	personal property or services by the Edward Via College of Osteopathic Medicine
5	(VCOM); to provide for effectiveness; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:305.77 and 337.9(D)(36) are hereby enacted to read as follows:
8	§305.77. Exemption; lease, rental, or purchase of tangible personal property or
9	services by the Edward Via College of Osteopathic Medicine
10	<u>(VCOM)</u>
11	The tax imposed by the political subdivisions of the state shall not apply
12	to the lease, rental, or purchase of tangible personal property or services by the
13	Edward Via College of Osteopathic Medicine (VCOM), if the lease, rental, or
14	purchase is directly related to the educational mission of the institution.
15	* * *
16	§337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other
17	exemptions applicable
18	* * *
19	D. * * * *
20	(36) R.S. 47:305.77, "key words": lease, rental, or purchase of tangible
21	personal property or services by the Edward Via College of Osteopathic
22	Medicine (VCOM).
23	* * *

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

### SB NO. 217

### **ENROLLED**

1	Section 2. This Act shall become effective on July 1, 2022; if vetoed by the governor
2	and subsequently approved by the legislature, this Act shall become effective on the day
3	following such approval by the legislature or July 1, 2022, whichever is later.

# PRESIDENT OF THE SENATE

### SPEAKER OF THE HOUSE OF REPRESENTATIVES

## GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_