## 2015 Regular Session

#### HOUSE BILL NO. 79

#### BY REPRESENTATIVE BURFORD

1	AN ACT
2	To amend and reenact R.S. 40:4.9(D), relative to certain foods prepared in the home for sale;
3	to provide relative to requirements for preparers of food in the home for sale; to
4	exempt sellers of home-produced raw honey from a food labeling requirement; to
5	provide relative to registration by certain sellers for the collection of local sales and
6	use taxes; and to provide for related matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. R.S. 40:4.9(D) is hereby amended and reenacted to read as follows:
9	§4.9. Low-risk foods; preparation in home for public consumption
10	* * *
11	D.(1)(a) Any Except as provided in Subparagraph (b) of this Paragraph, any
12	individual who prepares low-risk foods in the home for sale, as authorized by this
13	Section, shall affix to any such food offered for sale a label which clearly indicates
14	that the food was not produced in a licensed or regulated facility.
15	(b) The food labeling requirement in Subparagraph (a) of this Paragraph
16	shall not apply to raw honey offered for sale if the honey is not pasteurized, filtered,
17	or otherwise processed in such a way as to remove natural pollen contained in the
18	honey.
19	(2) No individual who prepares low-risk foods in the home shall sell such
20	foods unless he has applied for and been issued all of the following:
21	(a) A Louisiana General Sales Tax Certificate from the Louisiana
22	Department of Revenue.

# Page 1 of 2

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

#### **ENROLLED**

1	(b) A local sales tax certificate from the local taxing authority of any
2	jurisdiction in which he intends to sell foods is registered to collect any local sales
3	and use taxes that are applicable to the sale of such foods, as evidenced by a current
4	sales tax certificate issued to the seller by the sales and use tax collector for the
5	parish in which the sales occur.
6	* * *

### SPEAKER OF THE HOUSE OF REPRESENTATIVES

#### PRESIDENT OF THE SENATE

#### GOVERNOR OF THE STATE OF LOUISIANA

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