
DIGEST

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HB 207 Reengrossed

2015 Regular Session

Harris

Abstract: Provides for a state sales and use tax exemption for bakery products sold for home consumption at grocery stores, bakeries, and donut shops regardless of whether the business furnishes facilities for the consumption of food on the premises.

Present law levies a state sales and use tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the state of tangible personal property as defined by present law.

Present constitution provides an exemption from state sales and use tax for food sold for preparation and consumption in the home, as such term was defined by law on Jan. 1, 2003.

Present law provides an exemption from state sales and use tax for food sold for preparation and consumption in the home, including bakery products.

Proposed law retains present law but further establishes a state sales and use tax exemption for bakery products sold for home consumption at grocery stores, bakeries, and donut shops regardless of whether the business furnishes facilities for the consumption of food on the premises.

Effective July 1, 2015.

(Amends R.S. 47:305(D)(3))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Delete amendment of the "food for home consumption" bakery products exemption.
2. Add a state sales and use tax exemption for bakery products sold at grocery stores, bakeries, and donut shops which furnish facilities for the consumption of food on the premises.
3. Change effectiveness from governor's signature to July 1, 2015.

The House Floor Amendments to the engrossed bill:

1. Specify that the bakery products be sold for consumption in the home.
2. Name the Act the "Deauxnut Fairness Act".