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## DIGEST

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HB 148 Original

2021 Regular Session

Echols

**Abstract:** Establishes a sales and use tax exclusion from sales and use taxes for services and tangible personal property purchased or leased or rented by an institution of higher education accredited by the American Osteopathic Association Commission on Osteopathic College Accreditation if the lease, rental, or purchase is directly related to the educational mission of the institution.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

R.S. 47:302 - 2%

R.S. 47:321 - 1%

R.S. 47:321.1 - .45%

R.S. 47:331 - .97%

R.S. 51:1286 - .03%

Present law provides a sales and use tax exclusion from sales and use taxes for services and tangible personal property purchased or leased or rented by a regionally accredited independent institution of higher education which is a member of the Louisiana Association of Independent Colleges and Universities if the lease, rental, or purchase is directly related to the educational mission of the institution.

Proposed law retains present law and additionally provides an exclusion for services and tangible personal property purchased or leased or rented by an institution of higher education accredited by the American Osteopathic Association Commission on Osteopathic College Accreditation if the lease, rental, or purchase is directly related to the educational mission of the institution.

(Amends R.S. 47:301(8)(b))