
DIGEST

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HB 200 Original

2019 Regular Session

Jefferson

Abstract: Expands the state and local sales and use tax exclusion for certain funeral-related expenses to include payments made by a funeral establishment on behalf of a funeral consumer to a third party for a cash advance item.

Present law excludes funeral directing services from imposition of state and local sales and use taxes. Funeral directing services include the operation of a funeral home, management of funerals, and performance of services connected with funerals from the time of death until burial.

Proposed law retains present law but adds payments made by funeral establishments on behalf of a funeral consumer to a third party for a cash advance. Further defines "cash advance items" pursuant to present federal law to include cemetery or crematory charges, flowers, obituary notices, death certificates, musicians or singers, and clergy honoraria.

Effective July 1, 2019.

(Amends R.S. 47:301(10)(s))