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## DIGEST

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HB 88 Original

2025 Regular Session

McCormick

**Abstract:** Exempts certain foods and beverages sold in unincorporated areas of Caddo Parish from sales and use taxes imposed by the parish and its political subdivisions.

Present law exempts purchases of all of the following from state sales and use tax:

- (1) Food sold for preparation and consumption in the home including but not limited to bakery products.
- (2) Dairy products.
- (3) Soft drinks.
- (4) Fresh fruits and vegetables.
- (5) Package foods requiring further preparation by the purchaser.

Proposed law retains present law but exempts the above-listed items from the sales and use tax imposed by Caddo Parish, or by any political subdivision within Caddo Parish, when the items are sold or purchased in an unincorporated area of the parish.

(Adds R.S. 47:337.10.1)