

2021 Regular Session

HOUSE BILL NO. 148

BY REPRESENTATIVE ECHOLS AND SENATORS CATHEY, JACKSON, AND MORRIS

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AN ACT

To amend and reenact R.S. 47:301(8)(b), relative to state sales and use tax; to provide for an exclusion for institutions of higher education accredited by the American Osteopathic Association Commission on Osteopathic College Accreditation from sales and use taxation on certain transactions; to provide for certain limitations; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:301(8)(b) is hereby amended and reenacted to read as follows:

§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

* * *
(8)
* * *

(b) Solely for purposes of the payment of state sales or use tax on the lease or rental or the purchase of tangible personal property or services, "person" shall not include a regionally accredited independent institution of higher education which is a member of the Louisiana Association of Independent Colleges and Universities or an institution of higher education accredited by the American Osteopathic Association Commission on Osteopathic College Accreditation, if such lease or rental or purchase is directly related to the educational mission of such institution.

