

2015 Regular Session

HOUSE BILL NO. 207

BY REPRESENTATIVE HARRIS

TAX/SALES-USE, STATE: Specifies the types of bakery products exempt from state sales and use tax

1 AN ACT

2 To amend and reenact R.S. 47:305(D)(1)(n), relative to state sales and use tax; to provide
3 with respect to the exemption for food for home consumption; to provide for bakery
4 products eligible for the exemption; to provide for effectiveness; and to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305(D)(1)(n) is hereby amended and reenacted to read as follows:

8 §305. Exclusions and exemptions from the tax

9 * * *

10 D.(1) The sale at retail, the use, the consumption, the distribution, and the
11 storage to be used or consumed in the taxing jurisdiction of the following tangible
12 personal property is hereby specifically exempted from the tax imposed by taxing
13 authorities, except as otherwise provided in this Paragraph:

14 * * *

15 (n) Solely for purposes of the state sales and use tax, food sold for
16 preparation and consumption in the home including, by way of extension and not of
17 limitation, bakery products which are eligible for purchase with SNAP benefits
18 regardless of where the sale occurs. For purposes of this Subparagraph, "SNAP
19 benefits" shall mean any supplemental nutrition assistance program benefits issued
20 pursuant to the provisions of the Federal Food Stamp Act, 7 U.S.C. §2011 et seq.

21 * * *

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

HB 207 Original

2015 Regular Session

Harris

Abstract: Specifies that the state sales and use tax exemption for bakery products applies to bakery products eligible for purchase with federal SNAP benefits regardless of where purchased.

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 specifies that the exemption for bakery products applies to products which are eligible for purchase with federal SNAP benefits (food stamps) regardless of where the sale occurs. For purposes of proposed law, "SNAP benefits" means any supplemental nutrition assistance program benefits issued pursuant to the provisions of present federal law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:305(D)(1)(n))