

# ACT No. 12

HOUSE BILL NO. 51

BY REPRESENTATIVES JIM MORRIS, ABRAMSON, AMEDEE, BAGLEY, BAGNERIS, BERTHELOT, BILLIOT, BISHOP, BOUIE, BROADWATER, CHAD BROWN, TERRY BROWN, CARMODY, ROBBY CARTER, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, DAVIS, DEVILLIER, DWIGHT, EDMONDS, EMERSON, GAINES, GAROFALO, LANCE HARRIS, HAVARD, HENSGENS, HILFERTY, HILL, HOFFMANN, HORTON, HOWARD, HUVAL, JACKSON, JAMES, JEFFERSON, JENKINS, MIKE JOHNSON, ROBERT JOHNSON, JONES, LEBAS, LEGER, MAGEE, MARCELLE, MIGUEZ, JAY MORRIS, POPE, PYLANT, REYNOLDS, RICHARD, SCHEXNAYDER, SEABAUGH, STOKES, THIBAUT, WHITE, WILLMOTT, AND ZERINGUE AND SENATORS LAMBERT AND PEACOCK

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AN ACT

To amend and reenact R.S. 47:302(X)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use taxes; to provide with respect to the effectiveness of exemptions and exclusions for sales of certain tangible personal property and services; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:302(X)(introductory paragraph) is hereby amended and reenacted and R.S. 47:302(AA) and 321.1(F)(66) are hereby enacted to read as follows:

§302. Imposition of tax

\* \* \*

1           ~~¶. X.~~ Notwithstanding any other provision of law to the contrary, including  
 2           but not limited to any contrary provisions of this Chapter, for the period April 1,  
 3           2016 through July 1, 2018, ~~the following~~ there shall be no exclusions and  
 4           exemptions to the tax levied pursuant to the provisions of this Section ~~shall be the~~  
 5           ~~exclusive list of allowable~~ except for exemptions and exclusions: for sales or  
 6           purchases of the following items and for those items enumerated in Subsection AA  
 7           of this Section:

\* \* \*

9           AA. Notwithstanding any other provision of this Section to the contrary,  
 10          beginning July 1, 2016, the following specific exclusions and exemptions shall be  
 11          applicable to the tax levied pursuant to the provisions of this Section:

12           (1) Sales of room rentals by a camp or retreat facility owned by a nonprofit  
 13           organization as provided in R.S. 47:301(6)(b).

14           (2) Sales of room rentals by a homeless shelter as provided in R.S.  
 15           47:301(6)(c).

16           (3) Sales, leases, and rentals of tangible personal property and sales of  
 17           services necessary to operate free hospitals as provided in R.S. 47:301(7)(e), (10)(p),  
 18           and (18)(c).

19           (4) Sales, leases, or rentals of tangible personal property to Boys State of  
 20           Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)  
 21           and (10)(r).

22           (5) Sales by nonprofit entities that sell donated goods as provided in R.S.  
 23           47:301(8)(f).

24           (6) Isolated or occasional sales of tangible personal property by a person not  
 25           engaged in such business as provided in R.S. 47:301(10)(c)(ii)(bb).

26           (7) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

27           (8) Sales of food items by a youth-serving organization chartered by the  
 28           United States Congress as provided in R.S. 47:301(10)(h).

29           (9) Sales and donations of tangible personal property by food banks as  
 30           provided in R.S. 47:301(10)(j) and (18)(a)(i).

1           (10) Sales or purchases of fire-fighting equipment by volunteer fire  
2           departments as provided in R.S. 47:301(10)(o).

3           (11) Sales to, and leases, rentals, and use of educational materials and  
4           equipment used for classroom instruction by parochial and private elementary and  
5           secondary schools that comply with the court order from the Dodd Brumfield  
6           decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.  
7           47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

8           (12) Sales by parochial and private elementary and secondary schools that  
9           comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)  
10          of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

11          (13) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to  
12          athletic and entertainment events held for or by an elementary or secondary school  
13          and membership fees or dues of nonprofit, civic associations.

14          (14) Sales or use of materials used directly in the collection of blood as  
15          provided in R.S. 47:301(16)(j).

16          (15) Sales or use of apheresis kits and leukoreduction filters as provided in  
17          R.S. 47:301(16)(k).

18          (16) Sales or use of orthotic devices, prosthetic devices, hearing aids,  
19          eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,  
20          or licensed chiropractors used exclusively by the patient for personal use as provided  
21          in R.S. 47:305(D)(1)(k).

22          (17) Sales or use of ostomy, colostomy, and ileostomy devices and  
23          equipment as provided in R.S. 47:305(D)(1)(l).

24          (18) Sales or use of adaptive driving equipment and motor vehicle  
25          modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

26          (19) Sales of meals by educational institutions, medical facilities, mental  
27          institutions, and occasional meals furnished by educational, religious, or medical  
28          organizations as provided in R.S. 47:305(D)(2).

29          (20) Purchase or rental of kidney dialysis machines, parts, materials, and  
30          supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

1                   (21) Sales of admissions to entertainment events by Little Theater  
 2                   organizations as provided in R.S. 47:305.6.

3                   (22) Sales of admissions to musical performances sponsored by nonprofit  
 4                   organizations as provided in R.S. 47:305.7.

5                   (23) Sales of admissions to entertainment events sponsored by domestic  
 6                   nonprofit charitable, religious, and educational organizations as provided in R.S.  
 7                   47:305.13.

8                   (24) Sales of admissions, parking fees, and sales of tangible personal  
 9                   property at events sponsored by domestic, civic, educational, historical, charitable,  
 10                   fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

11                   (25) Sales of admissions and parking fees at fairs and festivals sponsored by  
 12                   nonprofit organizations as provided in R.S. 47:305.18.

13                   (26) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for  
 14                   the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

15                   (27) Sales of butane, propane, or other liquified petroleum gases for private,  
 16                   residential consumption as provided in R.S. 47:305.39.

17                   (28) Sales and purchases by certain organizations that provide training for  
 18                   blind persons as provided in R.S. 47:305.15.

19                                   \*       \*       \*

20                   §321.1. Imposition of Tax

21                                   \*       \*       \*

22                   F. Notwithstanding any other provision of law to the contrary, including but  
 23                   not limited to any contrary provision of this Chapter, there shall be no exemptions  
 24                   or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions  
 25                   of this Section, except for the sales or purchases of the following items:

26                                   \*       \*       \*

27                   (66) Beginning July 1, 2016, in addition to those exclusions and exemptions  
 28                   provided for in Paragraphs (1) through (65) of this Subsection, the following  
 29                   exclusions and exemptions shall be allowable for purposes of the tax levied pursuant  
 30                   to the provisions of this Section:

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1           (a) Sales of room rentals by a camp or retreat facility owned by a nonprofit  
2           organization as provided in R.S. 47:301(6)(b).

3           (b) Sales of room rentals by homeless shelter as provided in R.S.  
4           47:301(6)(c).

5           (c) Sales, leases, or rentals of tangible personal property to Boys State of  
6           Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)  
7           and (10)(r).

8           (d) Sales or purchases of fire-fighting equipment by volunteer fire  
9           departments as provided in R.S. 47:301(10)(o).

10          (e) Sales to, and leases, rentals, and use of educational materials and  
11          equipment used for classroom instruction by parochial and private elementary and  
12          secondary schools that comply with the court order from the Dodd Brumfield  
13          decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.  
14          47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

15          (f) Sales by parochial and private elementary and secondary schools that  
16          comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)  
17          of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

18          (g) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to  
19          athletic and entertainment events held for or by an elementary or secondary school  
20          and membership fees or dues of nonprofit, civic associations.

21          (h) Sales or use of orthotic devices, prosthetic devices, hearing aids,  
22          eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,  
23          or licensed chiropractors used exclusively by the patient for personal use as provided  
24          in R.S. 47:305(D)(1)(k).

25          (i) Sales or use of ostomy, colostomy, and ileostomy devices and equipment  
26          as provided in R.S. 47:305(D)(1)(l).

27          (j) Sales or use of adaptive driving equipment and motor vehicle  
28          modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

1                   (k) Sales or use of meals by education institutions, medical facilities, mental  
2                   institutions, and occasional meals furnished by educational, religious, or medical  
3                   organizations as provided in R.S. 47:305(D)(2).

4                   (l) Purchases or rentals of kidney dialysis machines, parts, materials, and  
5                   supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

6                   (m) Sales of admissions to entertainment events by Little Theater  
7                   organizations as provided in R.S. 47:305.6.

8                   (n) Sales of admissions to musical performances sponsored by nonprofit  
9                   organizations as provided in R.S. 47:305.7.

10                  (o) Sales of admissions to entertainment events sponsored by domestic  
11                  nonprofit charitable, religious, and educational organizations as provided in R.S.  
12                  47:305.13.

13                  (p) Sales of admissions, parking fees, and sales of tangible personal property  
14                  at events sponsored by domestic, civic, educational, historical, charitable, fraternal,  
15                  or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

16                  (q) Sales of admissions and parking fees at fairs and festivals sponsored by  
17                  nonprofit organizations as provided in R.S. 47:305.18.

18                  (r) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for  
19                  the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

20                  (s) Sales of butane, propane, or other liquified petroleum gases for private,  
21                  residential consumption as provided in R.S. 47:305.39.

22                  (t) Sales and purchases by certain organizations that provide training for  
23                  blind persons as provided in R.S. 47:305.15.

24   \*       \*       \*

25                  Section 2. If any provision of this Act or its application to any person or  
26                  circumstance is held invalid, the invalidity shall not affect other provisions or applications  
27                  of this Act that can be given effect without the invalid provision or application, and to this  
28                  end the provisions of this Act are severable.

29                  Section 3. This Act shall become effective upon signature by the governor or, if not  
30                  signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
3 effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_