

2025 Regular Session

HOUSE BILL NO. 88

BY REPRESENTATIVE MCCORMICK

TAX/SALES-USE, LOCAL-EXEM: Exempts certain foods and beverages sold in unincorporated areas of Caddo Parish from local sales and use taxes

1 AN ACT

2 To enact R.S. 47:337.10.1, relative to sales and use taxes of certain political subdivisions;
3 to provide relative to the local sales and use taxes of Caddo Parish and taxing
4 authorities within that parish; to authorize an exemption from those taxes for sales
5 and purchases of certain foods and beverages; to provide for geographic limitations
6 with respect to the exemption; and to provide for related matters.

7 Notice of intention to introduce this Act has been published
8 as provided by Article III, Section 13 of the Constitution of
9 Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:337.10.1 is hereby enacted to read as follows:

12 §337.10.1. Exemption; foods and beverages sold in unincorporated areas of Caddo
13 Parish

14 The sales and use tax imposed by Caddo Parish or by any political
15 subdivision within Caddo Parish shall not apply to sales or purchases of any of the
16 following when the sales or purchases occur in an unincorporated area of the parish:

17 (1) Food sold for preparation and consumption in the home including but not
18 limited to bakery products.

19 (2) Dairy products.

20 (3) Soft drinks.

- 1 (4) Fresh fruits and vegetables.
- 2 (5) Package foods requiring further preparation by the purchaser.
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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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)