

2025 Regular Session

HOUSE BILL NO. 135

BY REPRESENTATIVE ECHOLS

TAX/SALES-USE-EXEMPT: Provides relative to the sales and use tax exemption for certain institutions of higher education

1 AN ACT

2 To amend and reenact R.S. 47:305.6(6), relative to sales and use tax; to provide relative to
3 the state and local sales and use tax exemption for schools and educational materials;
4 to make certain institutions of higher education eligible for the exemption; to provide
5 for effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.6(6) is hereby amended and reenacted to read as follows:

8 §305.6. Exemptions; schools and educational materials

9 The sales and use tax imposed by taxing authorities shall not apply to:

10 * * *

11 (6) The purchase, lease, or rental of items of tangible personal property or
12 services by a regionally accredited independent institution of higher education which
13 is a member of the Louisiana Association of Independent Colleges and Universities
14 or a nationally accredited independent institution of higher education if the purchase,
15 lease, or rental is directly related to the educational mission of the institution.

16 Section 2. The provisions of this Act shall apply to taxable periods beginning on or
17 after July 1, 2025.

18 Section 3. This Act shall become effective on July 1, 2025; if vetoed by the governor
19 and subsequently approved by the legislature, this Act shall become effective on July 1,
20 2025, or on the day following such approval by the legislature, whichever is later.

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 135 Original

2025 Regular Session

Echols

Abstract: Makes nationally accredited independent institutions of higher education eligible for the sales and use tax exemption for certain schools.

Present law provides that no state or local sales tax shall apply to the purchase, lease, or rental of items of tangible personal property or services by a regionally accredited independent institution of higher education which is a member of the La. Association of Independent Colleges and Universities if the purchase, lease, or rental is directly related to the educational mission of the institution.

Proposed law makes nationally accredited independent institutions of higher education eligible for the exemption. Otherwise, proposed law retains present law.

Proposed law applies to taxable periods beginning on or after July 1, 2025.

Effective July 1, 2025.

(Amends R.S. 47:305.6(6))