
DIGEST

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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))