

2025 Regular Session

HOUSE BILL NO. 534

BY REPRESENTATIVE LACOMBE

TAX/SALES & USE: Exempts sales of goods through coin-operated vending machines from sales and use tax

1 AN ACT

2 To enact R.S. 47:305.21, relative to sales and use tax; to exempt certain purchases from  
3 coin-operated vending machines from sales and use tax; to require dealers to pay  
4 sales and use tax on certain transactions; to provide for certain requirements; to  
5 provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.21 is hereby enacted to read as follows:

8 §305.21. Exemption; sales from coin-operated vending machines

9 For purposes of sales and use tax levied by taxing authorities, sales of  
10 tangible personal property by a dealer to a purchaser through a coin-operated  
11 vending machine shall be exempt from sales and use tax levied by taxing authorities;  
12 however, the sale of tangible personal property to a dealer who purchases the  
13 property for resale to a purchaser through a coin-operated vending machine shall be  
14 considered a "sale at retail" and the dealer shall be responsible for paying sales and  
15 use taxes levied by taxing authorities.

16 Section 2. This Act shall become effective on July 1, 2025.

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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)]

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HB 534 Original

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LaCombe

**Abstract:** Exempts sales of tangible personal property by a dealer to a purchaser through a coin-operated vending machine from sales and use taxes levied by taxing authorities.

Proposed law establishes a sales and use tax exemption for taxes levied by taxing authorities for sales of tangible personal property by a dealer to a purchaser through a coin-operated vending machine. However, the sale of tangible personal property to a dealer who purchases the property for resale to a purchaser through a coin-operated vending machine shall be considered a "sale at retail" and the dealer shall be responsible for paying sales and use taxes levied by taxing authorities.

Effective on July 1, 2025.

(Adds R.S. 47:305.21)