
DIGEST

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HB 534 Original

2025 Regular Session

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)