

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 529

2018 Regular Session

Appel

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/SALES. Provides for direct payment of state and local sales tax due on purchases by certain nonprofit subsidiaries. (7/1/18)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Technical amendments

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 529 Engrossed

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Present law authorizes purchasers that have average annual purchases for a three-year period of \$5 million to apply for direct pay (DP) numbers allowing the purchaser to make all purchases without remitting the sales and use tax to their vendors and allowing the purchaser to report and pay the tax due directly to the Department of Revenue and local tax collection authorities.

Proposed law retains present law and authorizes taxpayers that are subsidiary entities of a private, nonprofit, tax-exempt organization, including entities in which the tax-exempt organization is the sole member, provided that these entities are license by the La. Dept of Health, La. Board of Pharmacy, or otherwise have as their mission promoting the delivery of healthcare and patient medical services and products and further provided that these entices and the tax exempt organization together have in the aggregate an annual average of \$10 million of taxable purchases or leases of tangible personal property and taxable services for three calendar years prior to year of application, and have such an average for each subsequent three-year period.

Effective July 1, 2018.

(Amends R.S. 47:303.1(B)(2), (C), (D), and (F))

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