

2021 Regular Session

HOUSE BILL NO. 148

BY REPRESENTATIVE ECHOLS

1 AN ACT

2 To amend and reenact R.S. 47:301(8)(b), relative to state sales and use tax; to provide for  
3 an exclusion for institutions of higher education accredited by the American  
4 Osteopathic Association Commission on Osteopathic College Accreditation from  
5 sales and use taxation on certain transactions; to provide for certain limitations; and  
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:301(8)(b) is hereby amended and reenacted to read as follows:

9 §301. Definitions

10 As used in this Chapter the following words, terms, and phrases have the  
11 meanings ascribed to them in this Section, unless the context clearly indicates a  
12 different meaning:

13 \* \* \*

14 (8)

15 \* \* \*

16 (b) Solely for purposes of the payment of state sales or use tax on the lease  
17 or rental or the purchase of tangible personal property or services, "person" shall not  
18 include a regionally accredited independent institution of higher education which is  
19 a member of the Louisiana Association of Independent Colleges and Universities or  
20 an institution of higher education accredited by the American Osteopathic  
21 Association Commission on Osteopathic College Accreditation, if such lease or  
22 rental or purchase is directly related to the educational mission of such institution.

1            However, the term "person" shall include such institution for purposes of the  
2            payment of tax on sales by such institution if the sales are not otherwise exempt.

3    \*        \*        \*

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_