

## RÉSUMÉ DIGEST

**ACT 45 (HB 79)**

**2015 Regular Session**

**Burford**

Existing law relative to preparation of low-risk foods in the home for sale (R.S. 40:4.9) provides that home-based food preparers shall affix to any food offered for sale a label which clearly indicates that the food was not produced in a licensed or regulated facility. New law provides an exception to this labeling requirement for raw honey offered for sale if the honey is not pasteurized, filtered, or otherwise processed in such a way as to remove its natural pollen.

Existing law (R.S. 47:305(D)(1)) exempts the sale of food for home consumption from state sales tax.

Prior law provided that no individual who prepares low-risk foods in the home shall sell such foods unless he has applied for and been issued the following:

- (1) A Louisiana General Sales Tax Certificate from the La. Dept. of Revenue (LDR).
- (2) A local sales tax certificate from the local taxing authority of any jurisdiction in which he intends to sell foods.

New law clarifies prior law as follows:

- (1) Deletes requirement for home-based food preparers to have a La. General Sales Tax Certificate from LDR.
- (2) Stipulates that no individual who prepares low-risk foods in the home shall sell such foods unless he is registered to collect any local sales and use taxes that are applicable to the sale of such foods.

Effective August 1, 2015.

(Amends R.S. 40:4.9(D))