

2016 Second Extraordinary Session

HOUSE BILL NO. 51

BY REPRESENTATIVES JIM MORRIS, ABRAMSON, AMEDEE, BAGLEY, BAGNERIS, BERTHELOT, BILLIOT, BISHOP, BOUIE, BROADWATER, CHAD BROWN, TERRY BROWN, CARMODY, ROBBY CARTER, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, DAVIS, DEVILLIER, DWIGHT, EDMONDS, EMERSON, GAINES, GAROFALO, LANCE HARRIS, HAVARD, HENSGENS, HILFERTY, HILL, HOFFMANN, HORTON, HOWARD, HUVAL, JACKSON, JAMES, JEFFERSON, JENKINS, MIKE JOHNSON, ROBERT JOHNSON, JONES, LEBAS, LEGER, MAGEE, MARCELLE, MIGUEZ, JAY MORRIS, POPE, PYLANT, REYNOLDS, RICHARD, SCHEXNAYDER, SEABAUGH, STOKES, THIBAUT, WHITE, WILLMOTT, AND ZERINGUE AND SENATORS LAMBERT AND PEACOCK

1 AN ACT

2 To amend and reenact R.S. 47:302(X)(introductory paragraph) and to enact R.S.
3 47:302(AA) and 321.1(F)(66), relative to state sales and use taxes; to provide with
4 respect to the effectiveness of exemptions and exclusions for sales of certain tangible
5 personal property and services; to provide for effectiveness; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(X)(introductory paragraph) is hereby amended and reenacted
9 and R.S. 47:302(AA) and 321.1(F)(66) are hereby enacted to read as follows:

10 §302. Imposition of tax

11 * * *

1 ~~¶~~ X. Notwithstanding any other provision of law to the contrary, including
 2 but not limited to any contrary provisions of this Chapter, for the period April 1,
 3 2016 through July 1, 2018, ~~the following~~ there shall be no exclusions and
 4 exemptions to the tax levied pursuant to the provisions of this Section ~~shall be the~~
 5 ~~exclusive list of allowable~~ except for exemptions and exclusions: for sales or
 6 purchases of the following items and for those items enumerated in Subsection AA
 7 of this Section:

8 * * *

9 AA. Notwithstanding any other provision of this Section to the contrary,
 10 beginning July 1, 2016, the following specific exclusions and exemptions shall be
 11 applicable to the tax levied pursuant to the provisions of this Section:

- 12 (1) Sales of room rentals by a camp or retreat facility owned by a nonprofit
 13 organization as provided in R.S. 47:301(6)(b).
- 14 (2) Sales of room rentals by a homeless shelter as provided in R.S.
 15 47:301(6)(c).
- 16 (3) Sales, leases, and rentals of tangible personal property and sales of
 17 services necessary to operate free hospitals as provided in R.S. 47:301(7)(e), (10)(p),
 18 and (18)(c).
- 19 (4) Sales, leases, or rentals of tangible personal property to Boys State of
 20 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
 21 and (10)(r).
- 22 (5) Sales by nonprofit entities that sell donated goods as provided in R.S.
 23 47:301(8)(f).
- 24 (6) Isolated or occasional sales of tangible personal property by a person not
 25 engaged in such business as provided in R.S. 47:301(10)(c)(ii)(bb).
- 26 (7) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 27 (8) Sales of food items by a youth-serving organization chartered by the
 28 United States Congress as provided in R.S. 47:301(10)(h).
- 29 (9) Sales and donations of tangible personal property by food banks as
 30 provided in R.S. 47:301(10)(j) and (18)(a)(i).

1 (10) Sales or purchases of fire-fighting equipment by volunteer fire
2 departments as provided in R.S. 47:301(10)(o).

3 (11) Sales to, and leases, rentals, and use of educational materials and
4 equipment used for classroom instruction by parochial and private elementary and
5 secondary schools that comply with the court order from the Dodd Brumfield
6 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
7 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

8 (12) Sales by parochial and private elementary and secondary schools that
9 comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)
10 of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

11 (13) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
12 athletic and entertainment events held for or by an elementary or secondary school
13 and membership fees or dues of nonprofit, civic associations.

14 (14) Sales or use of materials used directly in the collection of blood as
15 provided in R.S. 47:301(16)(j).

16 (15) Sales or use of apheresis kits and leukoreduction filters as provided in
17 R.S. 47:301(16)(k).

18 (16) Sales or use of orthotic devices, prosthetic devices, hearing aids,
19 eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,
20 or licensed chiropractors used exclusively by the patient for personal use as provided
21 in R.S. 47:305(D)(1)(k).

22 (17) Sales or use of ostomy, colostomy, and ileostomy devices and
23 equipment as provided in R.S. 47:305(D)(1)(l).

24 (18) Sales or use of adaptive driving equipment and motor vehicle
25 modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

26 (19) Sales of meals by educational institutions, medical facilities, mental
27 institutions, and occasional meals furnished by educational, religious, or medical
28 organizations as provided in R.S. 47:305(D)(2).

29 (20) Purchase or rental of kidney dialysis machines, parts, materials, and
30 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

1 (21) Sales of admissions to entertainment events by Little Theater
2 organizations as provided in R.S. 47:305.6.

3 (22) Sales of admissions to musical performances sponsored by nonprofit
4 organizations as provided in R.S. 47:305.7.

5 (23) Sales of admissions to entertainment events sponsored by domestic
6 nonprofit charitable, religious, and educational organizations as provided in R.S.
7 47:305.13.

8 (24) Sales of admissions, parking fees, and sales of tangible personal
9 property at events sponsored by domestic, civic, educational, historical, charitable,
10 fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

11 (25) Sales of admissions and parking fees at fairs and festivals sponsored by
12 nonprofit organizations as provided in R.S. 47:305.18.

13 (26) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
14 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

15 (27) Sales of butane, propane, or other liquified petroleum gases for private,
16 residential consumption as provided in R.S. 47:305.39.

17 (28) Sales and purchases by certain organizations that provide training for
18 blind persons as provided in R.S. 47:305.15.

19 * * *

20 §321.1. Imposition of Tax

21 * * *

22 F. Notwithstanding any other provision of law to the contrary, including but
23 not limited to any contrary provision of this Chapter, there shall be no exemptions
24 or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions
25 of this Section, except for the sales or purchases of the following items:

26 * * *

27 (66) Beginning July 1, 2016, in addition to those exclusions and exemptions
28 provided for in Paragraphs (1) through (65) of this Subsection, the following
29 exclusions and exemptions shall be allowable for purposes of the tax levied pursuant
30 to the provisions of this Section:

1 (a) Sales of room rentals by a camp or retreat facility owned by a nonprofit
2 organization as provided in R.S. 47:301(6)(b).

3 (b) Sales of room rentals by homeless shelter as provided in R.S.
4 47:301(6)(c).

5 (c) Sales, leases, or rentals of tangible personal property to Boys State of
6 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
7 and (10)(r).

8 (d) Sales or purchases of fire-fighting equipment by volunteer fire
9 departments as provided in R.S. 47:301(10)(o).

10 (e) Sales to, and leases, rentals, and use of educational materials and
11 equipment used for classroom instruction by parochial and private elementary and
12 secondary schools that comply with the court order from the Dodd Brumfield
13 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
14 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

15 (f) Sales by parochial and private elementary and secondary schools that
16 comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)
17 of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

18 (g) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
19 athletic and entertainment events held for or by an elementary or secondary school
20 and membership fees or dues of nonprofit, civic associations.

21 (h) Sales or use of orthotic devices, prosthetic devices, hearing aids,
22 eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,
23 or licensed chiropractors used exclusively by the patient for personal use as provided
24 in R.S. 47:305(D)(1)(k).

25 (i) Sales or use of ostomy, colostomy, and ileostomy devices and equipment
26 as provided in R.S. 47:305(D)(1)(l).

27 (j) Sales or use of adaptive driving equipment and motor vehicle
28 modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

1 (k) Sales or use of meals by education institutions, medical facilities, mental
2 institutions, and occasional meals furnished by educational, religious, or medical
3 organizations as provided in R.S. 47:305(D)(2).

4 (l) Purchases or rentals of kidney dialysis machines, parts, materials, and
5 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

6 (m) Sales of admissions to entertainment events by Little Theater
7 organizations as provided in R.S. 47:305.6.

8 (n) Sales of admissions to musical performances sponsored by nonprofit
9 organizations as provided in R.S. 47:305.7.

10 (o) Sales of admissions to entertainment events sponsored by domestic
11 nonprofit charitable, religious, and educational organizations as provided in R.S.
12 47:305.13.

13 (p) Sales of admissions, parking fees, and sales of tangible personal property
14 at events sponsored by domestic, civic, educational, historical, charitable, fraternal,
15 or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

16 (q) Sales of admissions and parking fees at fairs and festivals sponsored by
17 nonprofit organizations as provided in R.S. 47:305.18.

18 (r) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
19 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

20 (s) Sales of butane, propane, or other liquified petroleum gases for private,
21 residential consumption as provided in R.S. 47:305.39.

22 (t) Sales and purchases by certain organizations that provide training for
23 blind persons as provided in R.S. 47:305.15.

24 * * *

25 Section 2. If any provision of this Act or its application to any person or
26 circumstance is held invalid, the invalidity shall not affect other provisions or applications
27 of this Act that can be given effect without the invalid provision or application, and to this
28 end the provisions of this Act are severable.

29 Section 3. This Act shall become effective upon signature by the governor or, if not
30 signed by the governor, upon expiration of the time for bills to become law without signature

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored
are additions.

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become
3 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____