The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 97 Original | 2017 Regular Session | Fannin

Present law provides for sales and use exemptions and exclusions for certain agricultural inputs including feed, seed, fertilizer, and pesticides that are used by anyone in preparing, finishing, manufacturing, or producing crops or animals for market.

Proposed law retains the present law exclusions and exemptions, but limits their application to commercial farmers who are defined by proposed law as persons who produce such food or commodities at a profit and not as a hobby.

Effective July 1, 2017.

(Amends R.S. 47:301(10)(e), 305.3, and 305.8; adds R.S. 47:301(30))