

2021 Regular Session

HOUSE BILL NO. 148

BY REPRESENTATIVE ECHOLS

TAX/SALES-USE, STATE: Exempts certain educational institutions from state sales and use tax on the lease or rental of tangible personal property

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

