
DIGEST

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HB 429 Original

2021 Regular Session

Geymann

Abstract: Excludes sales of school paraphernalia made by third-party vendors on behalf of certain schools from state and local sales and use taxes.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

R.S. 47:302 - 2%

R.S. 47:321 - 1%

R.S. 47:321.1 - .45%

R.S. 47:331 - .97%

R.S. 51:1286 - .03%

Present law authorizes local governmental subdivisions and political subdivisions to levy sales and use taxes on the sale, use, lease, or rental of tangible personal property at varying rates.

Present law provides for certain state and local sales and use tax exemptions and exclusions.

Present law excludes from state and local sales and use tax, sales of tangible personal property by certain parochial and private elementary and secondary schools or by students, administrators, teachers, or other employees of the school, if the money from those sales, is used to support the school or its program or curricula.

Proposed law retains present law but extends the exclusion to sales by authorized third-party vendors on behalf of schools when the tangible personal property is school paraphernalia.

(Amends R.S. 47:301(10)(q)(i))