

2022 Regular Session

SENATE BILL NO. 217

BY SENATOR JACKSON

TAX EXEMPTIONS. Exempts the lease, rental, or purchase of tangible personal property or services by the Edward Via College of Osteopathic Medicine (VCOM) from local sales tax. (7/1/22)

1 AN ACT

2 To enact R.S. 47:305.77 and 337.9(D)(36), relative to local sales and use tax; to provide an  
3 exemption from local sales and use tax for the lease, rental, or purchase of tangible  
4 personal property or services by the Edward Via College of Osteopathic Medicine  
5 (VCOM); to provide for effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.77 and 337.9(D)(36) are hereby enacted to read as follows:

8 **§305.77. Exemption; lease, rental, or purchase of tangible personal property or**  
9 **services by the Edward Via College of Osteopathic Medicine**  
10 **(VCOM)**

11 **The tax imposed by the political subdivisions of the state shall not apply**  
12 **to the lease, rental, or purchase of tangible personal property or services by the**  
13 **Edward Via College of Osteopathic Medicine (VCOM), if the lease, rental, or**  
14 **purchase is directly related to the educational mission of the institution.**

15 \* \* \*

16 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
17 exemptions applicable

