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

DIGEST

SB 217 Engrossed | 2022 Regular Session | Jackson

Proposed law provides an exemption from local sales and use tax for the lease, rental, or purchase of tangible personal property or services by the Edward Via College of Osteopathic Medicine (VCOM), if such lease, rental, or purchase is directly related to the educational mission of the institution.

Proposed law adds the exemption to the list of mandatory exemptions applicable to local sales and use tax.

Effective July 1, 2022.

(Adds R.S. 47:305.77 and 337.9(D)(36))