

SENATE BILL NO. 217

BY SENATOR JACKSON

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AN ACT

To enact R.S. 47:305.77 and 337.9(D)(36), relative to local sales and use tax; to provide 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); to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

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

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

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

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

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D. * * *

(36) R.S. 47:305.77, "key words": lease, rental, or purchase of tangible personal property or services by the Edward Via College of Osteopathic Medicine (VCOM).

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1 Section 2. This Act shall become effective on July 1, 2022; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on the day
3 following such approval by the legislature or July 1, 2022, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____