

SENATE BILL NO. 227

BY SENATOR DUPLESSIS

1 AN ACT

2 To amend and reenact R.S. 47:305.57(B)(2) and to enact R.S. 47:305.57(B)(3), relative to
3 the sales and use tax exemption for the sales of certain art within cultural product
4 districts; to provide an exemption for digital art; to provide for applicability; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.57(B)(2) is hereby amended and reenacted and R.S.
8 47:305.57(B)(3) is hereby enacted to read as follows:

9 §305.57. Exemptions; sale of art work

10 * * *

11 B. For purposes of this Section, the following phrases shall have the
12 following meanings:

13 * * *

14 (2) "Digital art" shall mean digitally created content including but not
15 limited to a picture, video, or song to which ownership can be proven through
16 use of blockchain or another similar mechanism.

17 (3) "Works of art" shall mean visual arts and crafts including but not limited
18 to paintings, photographs, sculpture, pottery, **digital art**, and traditional or fine
19 crafts. The Department of Culture, Recreation and Tourism may determine whether
20 or not an item meets this definition as well as whether the item is "original, one-of-a-
21 kind" work.

22 * * *

23 Section 2. This Act shall be applicable to taxable periods beginning on or after July
24 1, 2023.

25 Section 3. This Act shall become effective upon signature by the governor or, if not
26 signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become
3 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____