

SENATE BILL NO. 227

BY SENATOR DUPLESSIS

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§305.57. Exemptions; sale of art work

* * *

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

* * *

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

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

* * *

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

Section 3. This Act shall become effective upon signature by the governor or, if not 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: _____