
DIGEST

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HB 37 Original

2024 Regular Session

McCormick

Abstract: Creates a mandatory local sales and use tax exemption for sales of foods and beverages that are currently exempted from state sales and use tax.

Present constitution establishes that the state sales and use tax shall not apply to sales or purchases of food for home consumption as defined in present law.

Present law provides that the following food and beverage items are exempt from the state sales and use tax:

- (1) Food sold for preparation and consumption in the home including bakery products.
- (2) Dairy products.
- (3) Soft drinks.
- (4) Fresh fruits and vegetables.
- (5) Package foods requiring further preparation by the purchaser.
- (6) Bakery products sold for consumption in the home when purchased at grocery stores, bakeries, and donut shops, regardless of whether such businesses furnish facilities for the consumption of food on the premises.

Proposed law amends present law to extend the tax exemption for the food and beverage items listed above such that these items would be exempt from local sales and use taxes as well as the state sales and use tax.

Present law establishes mandatory local sales and use tax exemptions for the sale or purchase of certain items. Proposed law amends present law to include the food and beverage items listed above within the scope of mandatory local sales and use tax exemptions.

(Amends R.S. 47:305(D)(1)(n)-(r) and (3)(b); Adds R.S. 47:337.9(C)(14.2))