2025 Regular Session

HOUSE BILL NO. 229

BY REPRESENTATIVE MCCORMICK

TAX/SALES-USE, LOCAL-EXEM: Exempts certain foods and beverages from local sales tax

1	AN ACT			
2	To amend and reenact R.S. 47:305(C)(1)(introductory paragraph) and to enact R.S.			
3	47:337.9(C)(5.1), relative to sales and use tax; to provide for mandatory local sales			
4	and use tax exemptions; to exempt sales and purchases of certain foods and			
5	beverages from local sales and use taxes; and to provide for related matters.			
6	Be it enacted by the Legislature of Louisiana:			
7	Section 1. R.S. 47:305(C)(1)(introductory paragraph) is hereby amended and			
8	reenacted and R.S. 47:337.9(C)(5.1) is hereby enacted to read as follows:			
9	§305. Exemptions from the tax			
10	* * *			
11	C.(1) The sales and use tax imposed by the state or by a political subdivision			
12	whose boundaries are coterminous with those of the state shall not apply to sales or			
13	purchases of any of the following The sale or purchase of any of the following items			
14	shall be exempt from the sales and use tax imposed by any taxing authority:			
15	* * *			
16	§337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other			
17	exemptions applicable			
18	* * *			
19	С.			
20	* * *			

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	(5.1) R.S. $47:305(C)(1)$, "key words": food for home consumption, dairy
2	products, soft drinks, fruits and vegetables, package foods.
3	* * *

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 229 Original	2025 Regular Session	McCormick
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Abstract: Establishes a mandatory local sales and use tax exemption for sales of the types of foods and beverages that are currently exempted from state sales and use tax.

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

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

- (1) Food sold for home preparation and consumption including bakery products.
- (2) Dairy products.
- (3) Soft drinks.
- (4) Fresh fruits and vegetables.
- (5) Package foods requiring further preparation by the purchaser.

<u>Proposed law</u> extends the state sales tax exemption on food and beverage items for home consumption to local sales and use taxes thereby making purchases of these items exempt from both state and local sales and use taxes.

(Amends R.S. 47:305(C)(1)(intro. para.); Adds R.S. 47:337.9(C)(5.1))