
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

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.

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 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.

Proposed law 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))