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## DIGEST

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Edwards

HB No. 418

**Abstract:** Authorizes an exemption from state and local sales and use tax for sales occurring at events sponsored by nonprofit organizations.

Present law provides an exemption from state and local sales and use tax on sales occurring at events sponsored by nonprofit domestic, civic, educational, historical, charitable, fraternal, or religious organizations.

Present law requires that in order to qualify for the exemption an organization must obtain an exemption certificate from the collector of revenue. The collector shall prescribe the method for obtaining the exemption certificate by regulation.

Proposed law retains present law and provides for applicability of the exemption without the necessity of obtaining an exemption certificate for one event per organization per calendar quarter if the event does not exceed seven days in length, or 12 days in length for those events specifically identified under present law as events that last up to 12 days.

(Amends R.S. 47:305.14(C))