

Regular Session, 2013

SENATE BILL NO. 169

BY SENATOR WALSWORTH

TAX EXEMPTIONS. Provides an exemption from sales tax on the sale of meals to staff and patients of nursing homes and adult residential care providers. (8/1/13)

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AN ACT

To amend and reenact the introductory paragraph of R.S. 47:305(D)(2)(a) and 305(D)(2)(a)(ii), relative to exemptions and exclusions from sales taxes; to provide an exemption for the sale of meals furnished to staff and patients of nursing homes and adult residential care providers; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The introductory paragraph of R.S. 47:305(D)(2)(a) and 305(D)(2)(a)(ii) are hereby amended and reenacted to read as follows:

§305. Exclusions and exemptions from the tax

* * *

D.(1) * * *

(2)(a) Sales of meals furnished as follows **shall be exempt:**

* * *

(ii) To the staff and patients of hospitals, **nursing homes, and adult residential care providers.**

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Thomas L. Tyler.

DIGEST

Present law, regarding exemptions or exclusions from sales tax, provides that no tax is paid on the sale of meals furnished to the staff and patients of hospitals.

Proposed law retains these provisions but further exempts from sales tax, the sale of meals furnished to staff and patients of hospitals, nursing homes, and adult residential care providers.

Effective August 1, 2013.

(Amends R.S. 47:305(D)(2)(intro para) and 305(D)(2)(a)(ii))