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

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### 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))