

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, patients and residents of nursing homes, adult residential care providers, and continuing care retirement communities. (8/1/13)

1 AN ACT

2 To amend and reenact the introductory paragraph of R.S. 47:305(D)(2)(a) and
3 305(D)(2)(a)(ii), relative to exemptions and exclusions from sales taxes; to provide
4 an exemption for the sale of meals furnished to staff and residents of nursing homes,
5 adult residential care providers, and continuing care retirement communities; to
6 provide for retroactive application; to provide for an effective date; and to provide
7 for related matters.

8 Be it enacted by the Legislature of Louisiana:

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

11 §305. Exclusions and exemptions from the tax

12 * * *

13 D.(1) * * *

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

15 * * *

16 (ii) To the staff and patients of hospitals, **and to the staff and residents of**
17 **nursing homes, adult residential care providers, and continuing care retirement**

1 **communities.**

2 Section 2. The provisions of this Act shall be retroactive in application.

3 Section 3. This Act shall become effective upon signature by the governor or, if not
4 signed by the governor, upon expiration of the time for bills to become law without signature
5 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
6 vetoed by the governor and subsequently approved by the legislature, this Act shall become
7 effective on the day following such approval.

The original instrument was prepared by Thomas L. Tyler. The following digest, which does not constitute a part of the legislative instrument, was prepared by Danielle Doiron.

DIGEST

Walsworth (SB 169)

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, patients, and residents of hospitals, nursing homes, adult residential care providers, and continuing care retirement communities.

Proposed law provides for retroactive application.

Effective upon governor signature.

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

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Adds residents of nursing homes and adult residential care providers as people who are included in the exemptions.
2. Adds staff and residents of continuing care retirement communities in the exemption.
3. Adds retroactive application.
4. Adds effective date upon governor signature.