
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.