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## DIGEST

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Edwards

HB No. 418

**Abstract:** For purposes of the existing state and local sales and use tax exemption for sales occurring at events sponsored by nonprofit organizations, requires that the exemption certificate be obtained annually.

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 an exemption certificate be obtained from the secretary of the Dept. of Revenue in order for any such organization to qualify for the tax exemption.

Proposed law retains present law and requires that the exemption certificate be obtained annually. Further, proposed law provides that the Dept. of Revenue may review transactions from any event held pursuant to the authority granted by an exemption certificate.

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

### Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deletes provisions authorizing qualification for the sales and use tax exemption for one event per quarter without the necessity of obtaining an exemption certificate.
2. Adds the requirement for an annual exemption certificate, and also provides that the Dept. of Revenue may review transactions from events held pursuant to an exemption certificate.