

Regular Session, 2013

HOUSE BILL NO. 182

BY REPRESENTATIVE ANDERS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/SALES & USE: Provides relative to the promulgation of guidelines for determining the definition of "sale at retail" for purposes of the exemption from the sales and use tax for certain agricultural commodities utilized in preparing crops or animals for market

1 AN ACT

2 To amend and reenact R.S. 47:301(10)(e), relative to sales and use taxes; to provide relative  
3 to the definition of "sale at retail" for purposes of the exemption for certain  
4 agricultural commodities used in preparing crops or animals for market; to provide  
5 relative to the promulgation of rules by the Department of Agriculture and Forestry;  
6 and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:301(10)(e) is hereby amended and reenacted to read as follows:

9 §301. Definitions

10 As used in this Chapter the following words, terms, and phrases have the  
11 meaning ascribed to them in this Section, unless the context clearly indicates a  
12 different meaning:

13 \* \* \*  
14 (10)  
15 \* \* \*

16 (e) The term "sale at retail" does not include the sale of raw agricultural  
17 commodities, including but not limited to feed, seed, and fertilizer, to be utilized in  
18 preparing, finishing, manufacturing, or producing crops or animals for market. The  
19 Department of Agriculture and Forestry ~~shall~~ may develop and promulgate

1 guidelines to determine who meets this definition. Any person meeting such  
 2 guidelines shall receive a certificate from the Department of Agriculture and Forestry  
 3 indicating that such person is eligible to purchase such items without paying tax  
 4 thereon. ~~The guidelines promulgated pursuant to this Paragraph shall not become~~  
 5 ~~effective prior to January 1, 1995.~~

6 \* \* \*

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Anders

HB No. 182

**Abstract:** Changes the requirement that the Dept. of Agriculture and Forestry promulgate guidelines regarding the exemption from the sales and use tax for raw agricultural commodities used in preparing crops or animals for market from a mandatory requirement to a permissive one.

Present law provides relative to the definition of "sale at retail" for purposes of the sales and use tax.

Present law provides that the term "sale at retail" does not include the sale of raw agricultural commodities, including feed, seed, and fertilizer, used in preparing, finishing, manufacturing, or producing crops or animals for market.

Present law requires the Dept. of Agriculture and Forestry to develop and promulgate guidelines to determine who meets the definition.

Proposed law retains present law but changes the requirement regarding the promulgation of guidelines from a mandatory requirement to a permissive one.

(Amends R.S. 47:301(10)(e))