

Regular Session, 2013

HOUSE BILL NO. 418

BY REPRESENTATIVE EDWARDS

1 AN ACT

2 To amend and reenact R.S. 47:305.14(C), relative to sales and use tax; to provide with
3 respect to the exemption for sales of tangible personal property and services at events
4 sponsored by certain nonprofit organizations; to provide with regard to exemption
5 certificates; to authorize reviews for compliance; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.14(C) is hereby amended and reenacted to read as follows:

8 §305.14. Exclusions and exemptions; nonprofit organizations; nature of exemption;
9 limitations; qualifications; newspapers; determination of tax exempt status

10 * * *

11 C.(1) An annual exemption certificate ~~must~~ shall be obtained from the
12 collector of revenue, under such regulations as he shall prescribe, in order for
13 nonprofit organizations to qualify for the exemption provided in this ~~section~~ Section.
14 Any event held pursuant to such annual exemption certificate shall be subject to
15 review for compliance with the provisions of law and regulations governing this
16 exemption.

17 (2) In the event the collector of revenue denies tax exempt status under this
18 ~~section~~ Section, the organization may appeal such ruling to the ~~Louisiana~~ Board of
19 Tax Appeals, which may overrule the collector of revenue and grant tax exempt
20 status if the ~~Louisiana~~ Board of Tax Appeals determines that the denial of tax exempt
21 status by the collector of revenue was arbitrary, capricious, or unreasonable.

