

Prior law, regarding exemptions or exclusions from sales tax, provided that no tax is paid on the sale of meals furnished to the staff and patients of hospitals.

New 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.

New law provides for retroactive application.

Effective upon governor signature (June 13, 2013).

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