

Regular Session, 2013  
HOUSE BILL NO. 418

# ACT No. 157

BY REPRESENTATIVE EDWARDS

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

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

\* \* \*

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

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

