ACT No. 157 Regular Session, 2013

AN ACT

HOUSE BILL NO. 418

1

BY REPRESENTATIVE EDWARDS

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.

1	(3) Provided however, that any organization which However, any
2	organization that endorses any candidate for political office or otherwise is involved
3	in political activities shall not be eligible for the exemption herein provided.
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	SPEAKER OF THE HOUSE OF REPRESENTATIVES
	PRESIDENT OF THE SENATE
	GOVERNOR OF THE STATE OF LOUISIANA

ENROLLED

HB NO. 418

APPROVED: ____