

Regular Session, 2013  
HOUSE BILL NO. 182  
BY REPRESENTATIVE ANDERS

# ACT No. 305

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

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  
20 guidelines to determine who meets this definition. Any person meeting such  
21 guidelines shall receive a certificate from the Department of Agriculture and Forestry  
22 indicating that such person is eligible to purchase such items without paying tax

1           thereon. ~~The guidelines promulgated pursuant to this Paragraph shall not become~~  
2           ~~effective prior to January 1, 1995.~~

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_