

**Edwards (HB 418)**

**Act No. 157**

Existing law provides an exemption from state and local sales and use tax for sales occurring at events sponsored by nonprofit domestic, civic, educational, historical, charitable, fraternal, or religious organizations. Further requires that an exemption certificate be obtained from the secretary of the Dept. of Revenue in order for any such organization to qualify for the tax exemption.

New law adds a requirement that the exemption certificate be obtained annually. New law authorizes the Dept. of Revenue to review transactions from any event held pursuant to the authority granted by an exemption certificate.

Effective August 1, 2013.

(Amends R.S. 47:305.14(C))