
DIGEST

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HB 207 Original

2015 Regular Session

Harris

Abstract: Specifies that the state sales and use tax exemption for bakery products applies to bakery products eligible for purchase with federal SNAP benefits regardless of where purchased.

Present law levies a state sales and use tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the state of tangible personal property as defined by present law.

Present constitution provides an exemption from state sales and use tax for food sold for preparation and consumption in the home, as such term was defined by law on Jan. 1, 2003.

Present law provides an exemption from state sales and use tax for food sold for preparation and consumption in the home, including bakery products.

Proposed law retains present law but further specifies that the exemption for bakery products applies to products which are eligible for purchase with federal SNAP benefits (food stamps) regardless of where the sale occurs. For purposes of proposed law, "SNAP benefits" means any supplemental nutrition assistance program benefits issued pursuant to the provisions of present federal law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:305(D)(1)(n))