

2015 Regular Session

HOUSE BILL NO. 207

BY REPRESENTATIVE HARRIS

TAX/SALES-USE, STATE: Specifies the types of bakery products exempt from state sales and use tax

1 AN ACT

2 To amend and reenact R.S. 47:305(D)(3), relative to state sales and use tax; to provide for  
3 an exemption for bakery products; to provide for effectiveness; and to provide for  
4 related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305(D)(3) is hereby amended and reenacted to read as follows:

7 §305. Exclusions and exemptions from the tax

8 \* \* \*

9 D.

10 \* \* \*

11 (3) ~~Food~~ (a) Except as provided in Subparagraph (b) of this Paragraph,  
12 food sales by restaurants, drive-ins, snack bars, candy and nut counters, private  
13 clubs, and sales made by an establishment not specifically exempted elsewhere who  
14 furnish facilities for the consumption of the food on the premises are not exempt  
15 from the taxes imposed by taxing authorities.

16 (b) Bakery products sold at grocery stores, bakeries, and donut shops which  
17 furnish facilities for the consumption of food on the premises shall be exempt from  
18 state sales and use taxes.

19 \* \* \*

1 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor  
2 and subsequently approved by the legislature, this Act shall become effective on July 1,  
3 2015, or on the day following such approval by the legislature, whichever is later.

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### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

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HB 207 Engrossed

2015 Regular Session

Harris

**Abstract:** Provides for a state sales and use tax exemption for bakery products sold at grocery stores, bakeries, and donut shops which furnish facilities for the consumption of food on the premises.

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 establishes a state sales and use tax exemption for bakery products sold at grocery stores, bakeries, and donut shops which furnish facilities for the consumption of food on the premises.

Effective July 1, 2015.

(Amends R.S. 47:305(D)(3))

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Delete amendment of the "food for home consumption" bakery products exemption.
2. Add a state sales and use tax exemption for bakery products sold at grocery stores, bakeries, and donut shops which furnish facilities for the consumption of food on the premises.
3. Change effectiveness from governor's signature to July 1, 2015.