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## DIGEST

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HB 60 Original

2016 First Extraordinary Session

Havard

**Abstract:** Establishes that sales of food and beverages at a convenience store are neither "food for home consumption" nor "food requiring further preparation by the purchaser" and are not exempt from state and local sales and use taxes.

Present constitution establishes an exemption from state sales and use tax for "food for home consumption" and references specific definitions in law in 2003, which remain today in present law as follows:

- (1) Food sold for preparation and consumption in the home including bakery products.
- (2) Dairy products.
- (3) Soft drinks.
- (4) Fresh fruits and vegetables.
- (5) Package foods requiring further preparation by the purchaser.

Present law establishes exemptions for the foregoing items.

Proposed law retains present law and provides that food and beverages sold at a convenience store are neither "food for home consumption" nor "foods requiring further preparation by the purchaser", and thus are not exempt from taxes imposed by taxing authorities.

Effective April 1, 2016.

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