

Existing law provides relative to the definition of "sale at retail" for purposes of the sales and use tax.

Existing law provides that the term "sale at retail" does not include the sale of raw agricultural commodities, including feed, seed, and fertilizer, used in preparing, finishing, manufacturing, or producing crops or animals for market.

Prior law required the Dept. of Agriculture and Forestry to develop and promulgate guidelines to determine who meets the definition.

New law changes the requirement regarding the promulgation of guidelines from a mandatory requirement to a permissive one.

Effective August 1, 2013.

(Amends R.S. 47:301(10)(e))