

---

## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

Anders

HB No. 182

**Abstract:** Changes the requirement that the Dept. of Agriculture and Forestry promulgate guidelines regarding the exemption from the sales and use tax for raw agricultural commodities used in preparing crops or animals for market from a mandatory requirement to a permissive one.

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

Present 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.

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

Proposed law retains present law but changes the requirement regarding the promulgation of guidelines from a mandatory requirement to a permissive one.

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