

Regular Session, 2013  
HOUSE BILL NO. 418

# ACT No. 157

BY REPRESENTATIVE EDWARDS

1 AN ACT

2 To amend and reenact R.S. 47:305.14(C), relative to sales and use tax; to provide with  
3 respect to the exemption for sales of tangible personal property and services at events  
4 sponsored by certain nonprofit organizations; to provide with regard to exemption  
5 certificates; to authorize reviews for compliance; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.14(C) is hereby amended and reenacted to read as follows:

8 §305.14. Exclusions and exemptions; nonprofit organizations; nature of exemption;  
9 limitations; qualifications; newspapers; determination of tax exempt status

10 \* \* \*

11 C.(1) An annual exemption certificate ~~must~~ shall be obtained from the  
12 collector of revenue, under such regulations as he shall prescribe, in order for  
13 nonprofit organizations to qualify for the exemption provided in this ~~section~~ Section.  
14 Any event held pursuant to such annual exemption certificate shall be subject to  
15 review for compliance with the provisions of law and regulations governing this  
16 exemption.

17 (2) In the event the collector of revenue denies tax exempt status under this  
18 ~~section~~ Section, the organization may appeal such ruling to the ~~Louisiana~~ Board of  
19 Tax Appeals, which may overrule the collector of revenue and grant tax exempt  
20 status if the ~~Louisiana~~ Board of Tax Appeals determines that the denial of tax exempt  
21 status by the collector of revenue was arbitrary, capricious, or unreasonable.

