

2016 Second Extraordinary Session

HOUSE BILL NO. 51

BY REPRESENTATIVES JIM MORRIS, ABRAMSON, AMEDEE, BAGLEY, BAGNERIS, BERTHELOT, BILLIOT, BISHOP, BOUIE, BROADWATER, CHAD BROWN, TERRY BROWN, CARMODY, ROBBY CARTER, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, DAVIS, DEVILLIER, DWIGHT, EDMONDS, EMERSON, GAINES, GAROFALO, LANCE HARRIS, HAVARD, HENSGENS, HILFERTY, HILL, HOFFMANN, HORTON, HOWARD, HUVAL, JACKSON, JAMES, JEFFERSON, JENKINS, MIKE JOHNSON, ROBERT JOHNSON, JONES, LEBAS, LEGER, MAGEE, MARCELLE, MIGUEZ, JAY MORRIS, POPE, PYLANT, REYNOLDS, RICHARD, SCHEXNAYDER, SEABAUGH, STOKES, THIBAUT, WHITE, WILLMOTT, AND ZERINGUE AND SENATORS LAMBERT AND PEACOCK

1 AN ACT

2 To amend and reenact R.S. 47:302(X)(introductory paragraph) and to enact R.S.
3 47:302(AA) and 321.1(F)(66), relative to state sales and use taxes; to provide with
4 respect to the effectiveness of exemptions and exclusions for sales of certain tangible
5 personal property and services; to provide for effectiveness; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(X)(introductory paragraph) is hereby amended and reenacted
9 and R.S. 47:302(AA) and 321.1(F)(66) are hereby enacted to read as follows:

10 §302. Imposition of tax

11 * * *

1 (10) Sales or purchases of fire-fighting equipment by volunteer fire
2 departments as provided in R.S. 47:301(10)(o).

3 (11) Sales to, and leases, rentals, and use of educational materials and
4 equipment used for classroom instruction by parochial and private elementary and
5 secondary schools that comply with the court order from the Dodd Brumfield
6 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
7 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

8 (12) Sales by parochial and private elementary and secondary schools that
9 comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)
10 of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

11 (13) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
12 athletic and entertainment events held for or by an elementary or secondary school
13 and membership fees or dues of nonprofit, civic associations.

14 (14) Sales or use of materials used directly in the collection of blood as
15 provided in R.S. 47:301(16)(j).

16 (15) Sales or use of apheresis kits and leukoreduction filters as provided in
17 R.S. 47:301(16)(k).

18 (16) Sales or use of orthotic devices, prosthetic devices, hearing aids,
19 eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,
20 or licensed chiropractors used exclusively by the patient for personal use as provided
21 in R.S. 47:305(D)(1)(k).

22 (17) Sales or use of ostomy, colostomy, and ileostomy devices and
23 equipment as provided in R.S. 47:305(D)(1)(l).

24 (18) Sales or use of adaptive driving equipment and motor vehicle
25 modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

26 (19) Sales of meals by educational institutions, medical facilities, mental
27 institutions, and occasional meals furnished by educational, religious, or medical
28 organizations as provided in R.S. 47:305(D)(2).

29 (20) Purchase or rental of kidney dialysis machines, parts, materials, and
30 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

1 (a) Sales of room rentals by a camp or retreat facility owned by a nonprofit
2 organization as provided in R.S. 47:301(6)(b).

3 (b) Sales of room rentals by homeless shelter as provided in R.S.
4 47:301(6)(c).

5 (c) Sales, leases, or rentals of tangible personal property to Boys State of
6 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
7 and (10)(r).

8 (d) Sales or purchases of fire-fighting equipment by volunteer fire
9 departments as provided in R.S. 47:301(10)(o).

10 (e) Sales to, and leases, rentals, and use of educational materials and
11 equipment used for classroom instruction by parochial and private elementary and
12 secondary schools that comply with the court order from the Dodd Brumfield
13 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
14 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

15 (f) Sales by parochial and private elementary and secondary schools that
16 comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)
17 of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

18 (g) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
19 athletic and entertainment events held for or by an elementary or secondary school
20 and membership fees or dues of nonprofit, civic associations.

21 (h) Sales or use of orthotic devices, prosthetic devices, hearing aids,
22 eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,
23 or licensed chiropractors used exclusively by the patient for personal use as provided
24 in R.S. 47:305(D)(1)(k).

25 (i) Sales or use of ostomy, colostomy, and ileostomy devices and equipment
26 as provided in R.S. 47:305(D)(1)(l).

27 (j) Sales or use of adaptive driving equipment and motor vehicle
28 modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become
3 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____