

Regular Session, 2013

HOUSE BILL NO. 7

BY REPRESENTATIVE ARNOLD

TAX/SALES-USE-EXEMPT: Provides a state and local sales and use tax exemption for certain items purchased by a nonprofit blood bank to be used in the collection of donated blood

1 AN ACT

2 To enact R.S. 47:305.72 and 337.9(D)(34) and to repeal R.S. 47:301(16)(j), relative to  
3 exemptions from state and local sales and use taxes; to authorize a sales and use tax  
4 exemption for the sale of certain motor vehicles, equipment, machinery, and supplies  
5 to a nonprofit blood bank or collection center; to repeal the exclusion from state and  
6 local sales and use tax of certain blood collection items; and to provide for related  
7 matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:305.72 and 337.9(D)(34) are hereby enacted to read as follows:

10 §305.72. Exemption: motor vehicles and other items used in blood collection

11 The sales and use tax imposed by the state of Louisiana and any other taxing  
12 authority in the state shall not apply to the sale to a nonprofit blood bank or  
13 collection center of the following items for use in the collection, separation,  
14 treatment, testing, and storage of blood: motor vehicles, machinery, equipment, and  
15 supplies.

16 \* \* \*

17 §337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other  
18 exemptions applicable

19 \* \* \*

1 D.

2 \* \* \*

3 (34) R.S. 47:305.72, "keywords": motor vehicles, machinery, equipment,  
4 and supplies used in the collection, separation, treatment, testing, and storage of  
5 blood by a nonprofit blood bank or collection center.

6 Section 2. R.S. 47:301(16)(j) is hereby repealed in its entirety.

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)]

Arnold

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**Abstract:** Exempts from state and local sales and use tax the sale of certain motor vehicles, machinery, equipment, and supplies to a nonprofit blood bank or collection center. Repeals the current sales and use tax exclusion for certain blood collection materials.

Present law defines "tangible personal property" for purposes of state and local sales and use taxes.

Present law excludes from that definition materials used in the collection, separation, treatment, testing, and storage of blood by a nonprofit blood bank or collection center.

Proposed law repeals present law.

Proposed law provides an exemption from state and local sales and use tax for the sale of motor vehicles, machinery, equipment, and supplies to a nonprofit blood bank or collection center for use in the collection, separation, treatment, testing, and storage of blood.

Proposed law includes the exemption provided for in proposed law in the "keywords" list of local sales and use tax exemptions.

(Adds R.S. 47:305.72 and 337.9(D)(34); Repeals R.S. 47:301(16)(j))