

SENATE BILL NO. 169

BY SENATOR WALSWORTH

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AN ACT

To amend and reenact the introductory paragraph of R.S. 47:305(D)(2)(a) and 305(D)(2)(a)(ii), relative to exemptions and exclusions from sales taxes; to provide an exemption for the sale of meals furnished to staff and residents of nursing homes, adult residential care providers, and continuing care retirement communities; to provide for retroactive application; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The introductory paragraph of R.S. 47:305(D)(2)(a) and 305(D)(2)(a)(ii) are hereby amended and reenacted to read as follows:

§305. Exclusions and exemptions from the tax

\* \* \*

D.(1) \* \* \*

(2)(a) Sales of meals furnished as follows **shall be exempt:**

\* \* \*

(ii) To the staff and patients of hospitals **and to the staff and residents of nursing homes, adult residential care providers, and continuing care retirement communities.**

Section 2. The provisions of this Act shall be retroactive in application.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_