

SENATE BILL NO. 131

BY SENATORS BAJOIE AND MURRAY AND REPRESENTATIVE BRUNEAU

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AN ACT

To enact R.S. 47:301(10)(y) and (18)(k), relative to state and political subdivision sales and use tax; to grant an exclusion from such tax for organizations which donate toys to children; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:301(10)(y) and (18)(k) are hereby enacted to read as follows:

§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

* * *

(10)(a) * * *

(y)(i) For purposes of sales and use taxes imposed or levied by the state or any political subdivision of the state, the term "sale at retail" shall not include the sale of toys to a non-profit organization exempt from federal taxation pursuant to Section 501(c)(3) of the Internal Revenue Code if the sole purpose of the purchasing organization is to donate toys to minors and the toys are, in fact, donated.

(ii) The exclusion provided in this Subparagraph shall not apply if the donation is intended to ultimately yield a profit to a promoter of the organization or to any individual contracted to provide services or equipment, or both, to the organization.

