

**Revenue Information Bulletin No. 15-014**  
**June 24, 2015**  
**Sales and Use Tax**

**The “Deauxnut Fairness Act” of the 2015 Regular Session of the Louisiana Legislature**

Act 102 of the 2015 Regular Session of the Legislature entitled the “Deauxnut Fairness Act” amended Louisiana Revised Statute 47:305(D)(3) as it relates to the sale of bakery products.

Bakery products sold for consumption in the home when purchased at grocery stores, bakeries and donut shops are exempt from state sales and use taxes. This state sales tax exemption applies regardless whether such business furnishes facilities for the consumption of food on the premises.

Questions concerning this matter can be directed to the Policy Information Center at 1-855-307-3893 Option 4 or via email at [Policy@la.gov](mailto:Policy@la.gov).

Tim Barfield  
Secretary