

Office of the Governor  
State of Louisiana

JOHN BEL EDWARDS  
GOVERNOR



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June 29, 2021

**VIA HAND DELIVERY**

Honorable Clay J. Schexnayder  
Speaker of the House  
Louisiana House of Representatives  
Post Office Box 94062  
Baton Rouge, Louisiana 70804-9062

RE: Veto of House Bill 148 of the 2021 Regular Session

Dear Speaker Schexnayder:

Please be advised that I have vetoed House Bill 148 of the 2021 Regular Session.

This bill would give a state sales tax exemption to the Edward Via College of Osteopathic Medicine in Monroe. While I have strongly supported this school and congratulate the administration for successfully completing its first year of operation, I do not believe that the author of the bill made a sufficient case of why this tax exemption is necessary at this time. I will be more than happy to have discussions with the leadership of the school over the next year to determine whether this issue needs to be revisited in a future session.

Sincerely

A handwritten signature in black ink, appearing to read "John Bel Edwards".

John Bel Edwards  
Governor

cc: Honorable Patrick Page Cortez  
Louisiana Senate President

ENROLLED

2021 Regular Session

HOUSE BILL NO. 148

BY REPRESENTATIVE ECHOLS

AN ACT

To amend and reenact R.S. 47:301(8)(b), relative to state sales and use tax; to provide for an exclusion for institutions of higher education accredited by the American Osteopathic Association Commission on Osteopathic College Accreditation from sales and use taxation on certain transactions; to provide for certain limitations; and to provide for related matters.

**ORIGINATED**

IN THE

House of Representatives

GOVERNOR'S OFFICE	
JUN -2 2021	
TIME	9:44am
RECEIVED	<i>[Signature]</i>

*Michelle D. Lusk*  
Clerk of the House of Representatives

2021 Regular Session

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3 an exclusion for institutions of higher education accredited by the American  
4 Osteopathic Association Commission on Osteopathic College Accreditation from  
5 sales and use taxation on certain transactions; to provide for certain limitations; and  
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:301(8)(b) is hereby amended and reenacted to read as follows:

9 §301. Definitions

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

13 \* \* \*

14 (8)

15 \* \* \*

16 (b) Solely for purposes of the payment of state sales or use tax on the lease  
17 or rental or the purchase of tangible personal property or services, "person" shall not  
18 include a regionally accredited independent institution of higher education which is  
19 a member of the Louisiana Association of Independent Colleges and Universities or  
20 an institution of higher education accredited by the American Osteopathic  
21 Association Commission on Osteopathic College Accreditation, if such lease or  
22 rental or purchase is directly related to the educational mission of such institution.

