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Louisiana Board Vacates Local Tax Assessment on School Meals.

SUMMARY BY TAX ANALYSTS

In *Healthy Course LLC v. City of New Orleans*, the Louisiana Board of Tax Appeals vacated a local sales tax assessment against a catering company in connection with meals furnished to the students of a private school, finding that the city's home rule charter, which would have required taxation of the meals, did not override the applicable exemption under state statute.

Citations: *Healthy Course LLC v. City of New Orleans*; No. L00807

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