

Summertime is the perfect time to become an entrepreneur selling your own homemade products. Until recently a producer of low-risk foods could only sell \$5,000 of specific foods.

In 2014, the Louisiana legislature amended LA R.S. 40:4.9 to allow home preparers to sale up to \$20,000 in low-risk foods. For a copy of the entire law go to: <http://law.justia.com/codes/louisiana/2014/code-revisedstatutes/title-40/rs-40-4.9> "Low risk foods" are identified in the law as:

- (1) Baked goods, including breads, cakes, cookies, and pies.
- (2) Candies.
- (3) Cane Syrup
- (4) Dried mixes.
- (5) Honey and honeycomb products.
- (6) Jams, jellies, and preserves.
- (7) Pickles and acidified foods.
- (8) Sauces and syrups.
- (9) Spices.

The law also mandates that:

- All low-risk foods prepared in the home for sale must affix a label which clearly indicates that the food was not produced in a licensed or regulated facility.
- The home preparer must apply for (a) Louisiana General Sales Tax Certificate from the Louisiana Department of Revenue and (b) a local sales tax certificate from the local taxing authority of any jurisdiction in which he intends to sell foods.

Just think of the opportunities! Farmers Markets are great places to sell these types of items. Some small stores also like to highlight locally grown and processed foods. Vacationers today are seeking experiences where they travel and part of the experience is tasting local foods.

Now let's think about sharing the experience of making these products. Since you do not have to have a commercial kitchen for the operation, consider hosting workshops to teach how to make jams, jellies and preserves. Start by timing your workshop to coincide with berry picking season. Pick wild berries or travel to a berry farm to pick. Next stop, your kitchen with all the fresh berries; show your students how to cull, wash and prepare the berries. Allow them to be part of the process from harvesting to jarring the jelly. Don't stop there. We all know children are better with computers than we are. Allow them to create a special label and teach them about packaging the product for sales in the market.

Still not sold on the idea? Start with a small group of four and have fun. Your first group may be the children in the neighborhood, your children's friends or maybe your grandchildren. Working parents are always seeking fun, entertaining workshops for their children's summer vacation so getting participants should not be a problem.

I hope you enjoy your summer and make some money too.