

ACT No. 494

2025 Regular Session

HOUSE BILL NO. 313

BY REPRESENTATIVE LYONS

AN ACT

To enact R.S. 47:305.21, relative to sales and use tax; to establish a sales and use tax exemption for certain nonprofit child advocacy organizations; to provide for certain requirements; to authorize the promulgation of rules; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.21 is hereby enacted to read as follows:

§305.21. Exemption; purchases by certain child advocacy organizations

A. Purchases by Louisiana Alliance of Children's Advocacy Centers and purchases by other nonprofit entities operating as child advocacy centers as provided for in Children's Code Article 521, which are governed by a child advocacy board of directors and meet all of the other requirements provided for in Chapter 2 of Title V of the Louisiana Children's Code shall be exempt from sales and use taxes levied by taxing authorities.

B. Louisiana Alliance of Children's Advocacy Centers and each child advocacy center qualifying for the exemption provided for in this Section shall apply annually for a one-year exemption certificate. The secretary of the Department of Revenue shall promulgate rules and regulations in accordance with the Administrative Procedure Act as are necessary to implement the provisions of this

1 Section including rules for the use of annual certificates and shall establish a form
2 for nonprofit entities to apply for this exemption.
3 Section 2. This Act shall become effective on July 1, 2025.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____