RÉSUMÉ DIGEST

ACT 573 (HB 930) **2026 Regular Session** **Coates**

Existing law required manufacturers, packers, or proprietors of processed foods, proprietary or patent medicines, prophylactic devices, and cosmetics, in package form, to register each separate and distinct product annually with the La. Dept. of Health.

New law removes the registration requirement for cosmetics.

New law requires a cottage cosmetic facility to register and collect all applicable local sales and use taxes, as evidenced by a current sales tax certificate issued by the appropriate parish sales and use tax collector.

New law defines a "cottage cosmetic facility" as an entity that manufactures, packs, or holds cosmetic products for distribution, is located in a private residence in this state, and has annual wholesale cosmetic sales not exceeding $100,000 per calendar year.

New law provides that a cottage cosmetic facility is not eligible for the exemption if it manufactures any of the following:

(1) Cosmetic products that regularly come into contact with the mucous membrane of the eye under customary conditions of use.

(2) Injectable cosmetic products.

(3) Cosmetic products intended for internal use.

(4) Cosmetic products intended to alter appearance for more than 24 hours when consumer removal is not part of the customary conditions of use.

(5) Products that claim to diagnose, cure, mitigate, treat, or prevent disease or that affect the structure or function of the human body, as defined by federal law.

New law further provides that facilities selling cosmetic products directly to consumers are regulated in accordance with the federal law and regulations, are exempt from the facility permitting and inspection requirements of existing law, and remain subject to applicable state and local sales and use tax laws, including registration requirements.

Effective upon signature of governor (May 29, 2026).

(Amends R.S. 40:627(A); Adds R.S. 40:624.1 and 628(E))