

2017 Regular Session

SENATE BILL NO. 24

BY SENATOR MORRELL

TAX EXEMPTIONS. Exempts diapers and feminine hygiene products from state and local sales and use tax. (See Act)

1 AN ACT

2 To enact R.S. 47:305.72, relative to sales and use tax exemptions; to exempt consumer
3 purchases of certain diapers and feminine hygiene products from state sales and use
4 tax; to authorize an exemption from local sales and use taxes; to provide for an
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.72 is hereby enacted to read as follows:

8 **§305.72. Exemption; diapers and feminine hygiene products**

9 **A. The sales and use tax levied by the state of Louisiana shall not apply**
10 **to the sales price or cost price of any consumer purchase of diapers or feminine**
11 **hygiene products. Any political subdivision authorized by the constitution and**
12 **laws of this state to levy and impose a sales and use tax may apply this**
13 **exemption to all or part of the sales and use tax levied and imposed by the**
14 **political subdivision.**

15 **B. Definitions. As used in this Section, the following terms are defined as**
16 **follows:**

17 **(1) "Diapers" means disposable or washable absorbent garments,**

1 designated size seven or under, that are designed to be worn by a child who
 2 cannot yet control bladder or bowel movements.

3 (2) "Feminine hygiene product" means tampons, menstrual pads and
 4 sanitary napkins, pantliners, menstrual sponges, and menstrual cups.

5 C. This exemption shall only apply to purchases by individuals for
 6 personal use and shall not apply to purchases for business use.

7 Section 2. This Act shall take effect and become operative on January 1, 2019, if the
 8 proposed amendment of Article VII, Section 2.2(D) of the Constitution of Louisiana
 9 contained in the Act which originated as Senate Bill No. 27 of this 2017 Regular Session of
 10 the Legislature is adopted at the statewide election to be held on November 6, 2018, and
 11 becomes effective.

The original instrument was prepared by Leonore F. Heavey. The following
 digest, which does not constitute a part of the legislative instrument, was
 prepared by James Benton.

DIGEST

SB 24 Engrossed 2017 Regular Session Morrell

Present constitution exempts purchases of food for home consumption, residential utilities,
 and prescription drugs from state sales and use tax.

Proposed law exempts purchases of diapers and feminine hygiene products for personal use
 from state sales and use tax.

Proposed law authorizes political subdivisions to apply all or part of the exemption to local
 sales and use taxes.

Effective January 1, 2019, if and when the proposed amendment to Const. Art. VII, Sec.
 2.2(D) proposed in the Act which originated as SB 27 is adopted and becomes effective.

(Adds R.S. 47:305.72)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal
 Affairs to the original bill

1. Makes technical changes.
2. Changes the effective date to January 1, 2019.