

2019 Regular Session

SENATE BILL NO. 4

BY SENATOR MORRELL

TAX/SALES. Constitutional amendment to exempt diapers and feminine hygiene products from state sales and use tax. (2/3 - CA13s1(A))

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A JOINT RESOLUTION

Proposing to add Article VII, Section 2.2(D) of the Constitution of Louisiana, relative to the limitations on the power of taxation; to prohibit the imposition of state sales and use tax on certain items; to provide for an effective date; to provide and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 2.2(D) of the Constitution of Louisiana, to read as follows:

§2.2. Power to Tax; Sales and Use Tax; Limitation

Section 2.2. * * *

(D) The sales and use tax imposed by the state of Louisiana shall not apply to purchases of the following items sold directly to the consumer for personal use:

(1) Diapers, as defined in R.S. 47:305.72 on January 1, 2020.

(2) Feminine hygiene products, as defined in R.S. 47:305.72 on

