

ACT No. 449

HOUSE BILL NO. 7

BY REPRESENTATIVES FREEMAN, BRASS, CARPENTER, GARY CARTER, CORMIER, COX, DUPLESSIS, FREIBERG, GLOVER, GREEN, JEFFERSON, JENKINS, JONES, LANDRY, LARVADAIN, LYONS, MARCELLE, MOORE, PIERRE, SELDERS, WHITE, AND WILLARD AND SENATORS BARROW, BOUDREAUX, BOUIE, FIELDS, HARRIS, JACKSON, LUNEAU, MIZELL, PETERSON, AND SMITH

1 AN ACT

2 To enact R.S. 47:302(BB)(114), 305.75, 321(P)(115), 321.1(I)(115) and 331(V)(115) and
3 to repeal R.S. 47:337.10.2(C), relative to sales and use tax exemptions; to provide
4 for a state sales and use tax exemption for certain purchases of feminine hygiene
5 products; to provide for a state sales and use tax exemption for certain purchases of
6 diapers; to provide for definitions; to provide for the effectiveness of the optional
7 local sales and use tax exemption for certain purchases of feminine hygiene products
8 and diapers; to provide for certain requirements and limitations; and to provide for
9 related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:302(BB)(114), 305.75, 321(P)(115), 321.1(I)(115), and
12 331(V)(115) are hereby enacted to read as follows:

13 §302. Imposition of tax

14 * * *

15 BB. Notwithstanding any other provision of law to the contrary, including
16 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
17 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
18 levied pursuant to the provisions of this Section, except for the retail sale, use,
19 consumption, distribution, or storage for use or consumption of the following:

20 * * *

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 Section 4. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____