

2026 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 95

BY REPRESENTATIVE BEAULLIEU

TAX EXEMPTIONS: Provides for the adoption of tax exemptions

1 A CONCURRENT RESOLUTION

2 To adopt Joint Rule No. 23 of the Joint Rules of the Senate and House of Representatives,
3 relative to instruments affecting sales and use tax exemptions, exclusions, credits,
4 or rebates enacted on or after January 1, 2026; to require that such instruments result
5 in a uniform sales and use tax base on the state and local level; and to provide for
6 waiver by either house of the legislature.

7 BE IT RESOLVED by the Legislature of Louisiana that Joint Rule no. 23 of the Joint
8 Rules of the Senate and House of Representatives is hereby adopted to read as follows:

9 Joint Rule No. 23. Instruments providing for sales and use tax exemptions;
10 requirements; waiver

11 A. In order to give effect to R.S. 47:301.7, no motion shall be in order if the
12 effect of such motion is to finally pass a legislative instrument that enacts, amends,
13 or repeals a sales and use tax exemption, exclusion, credit, or rebate enacted on or
14 after January 1, 2026, and that would result in nonuniform state and local sales and
15 use tax bases.

16 B. Prior to any motion the effect of which is to finally pass a legislative
17 instrument that enacts, amends, or repeals a sales and use tax exemption, exclusion,
18 credit, or rebate enacted on or after January 1, 2026, the Legislative Fiscal Officer
19 shall submit a report to the chamber considering the instrument which shall indicate
20 whether the instrument results in nonuniform state and local sales and use tax bases.

1 No such instrument shall be considered on a motion the effect of which is to finally
2 pass the instrument unless the report of the Legislative Fiscal Officer has been placed
3 on the desk of each member.

4 C. Either house of the legislature may waive this rule upon a motion by a
5 favorable vote of two-thirds of the members present and voting prior to the
6 consideration by that house of a motion the effect of which is to finally pass a
7 legislative instrument that enacts, amends, or repeals a sales and use tax exemption,
8 exclusion, credit, or rebate enacted on or after January 1, 2026.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HCR 95 Engrossed

2026 Regular Session

Beaulieu

Abstract: Prohibits a motion to finally pass a legislative instrument that enacts, amends, or repeals a sales and use tax exemption, exclusion, credit, or rebate enacted on or after Jan. 1, 2026, which would result in nonuniform state and local sales and use tax bases, subject to waiver by a favorable vote of two-thirds of the members of the house considering the motion who are present and voting.

Present law (R.S. 47:301.7) provides that beginning Jan. 1, 2026, no new sales and use tax exemption, exclusion, credit, or rebate shall be enacted by the legislature unless the exemption, exclusion, credit, or rebate is applicable to sales and use taxes levied by all taxing authorities.

Proposed Joint Rule provides that, in order to give effect to present law, no motion shall be in order if the effect of such motion is to finally pass a legislative instrument that enacts, amends, or repeals a sales and use tax exemption, exclusion, credit, or rebate enacted on or after Jan. 1, 2026, and that would result in nonuniform state and local sales and use tax bases.

Proposed Joint Rule provides that prior to any motion the effect of which is to finally pass a legislative instrument that enacts, amends, or repeals a sales and use tax exemption, exclusion, credit, or rebate enacted on or after Jan. 1, 2026, the Legislative Fiscal Officer shall submit a report to the chamber considering the instrument which shall indicate whether the instrument results in nonuniform state and local sales and use tax bases. No such instrument shall be considered on a motion the effect of which is to finally pass the legislative instrument unless the report of the Legislative Fiscal Officer has been placed on the desk of each member.

Proposed Joint Rule provides that either house of the legislature may waive proposed Joint Rule upon a motion by a favorable vote of two-thirds of the members present and voting prior to the consideration by that house of a motion the effect of which is to finally pass a legislative instrument that enacts, amends, or repeals a sales and use tax exemption, exclusion, credit, or rebate enacted on or after Jan. 1, 2026.

(Adds Jt. Rule no. 23)