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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 24 Original

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, 2018, if and when the proposed amendment to Const. Art. VII, Sec. 2.2(D) proposed in the Act which originated as SB \_\_\_ is adopted and becomes effective.

(Adds R.S. 47:305.72)