

2019 Regular Session

SENATE BILL NO. 5

BY SENATOR MORRELL

TAX/SALES. Exempts diapers and feminine hygiene products from sales and use tax. (See Act)

1 AN ACT

2 To enact R.S. 47:302(BB)(110), 305.72, 321(P)(111), 321.1(I)(111), and 331(V)(111),  
3 relative to state sales and use tax exemptions; to exempt consumer purchases of  
4 certain diapers and feminine hygiene products from state sales and use tax; to  
5 authorize an exemption from local sales and use taxes; to provide for an effective  
6 date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(BB)(110), 305.72, 321(P)(111), 321.1(I)(111), and  
9 331(V)(111) are hereby enacted to read as follows:

10 §302. Imposition of tax

11 \* \* \*

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

17 \* \* \*

1 (110) Diapers and feminine hygiene products as provided in Article VII,  
2 Section 2.2 of the Constitution of Louisiana.

3 \* \* \*

4 §305.72. Exemption; diapers and feminine hygiene products

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

11 B. Definitions. As used in this Section, the following terms are defined as  
12 follows:

13 (1) "Diapers" means disposable or washable absorbent garments,  
14 designated size seven or under, that are designed to be worn by a child who  
15 cannot yet control bladder or bowel movements.

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

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

20 \* \* \*

21 §321. Imposition of tax

22 \* \* \*

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

28 \* \* \*

29 (111) Diapers and feminine hygiene products as provided in Article VII,



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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 5 Original 2019 Regular Session Morrell

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

Proposed law retains present law exemptions and further 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.

Proposed law provides definitions for diapers and hygiene products to which the exemption applies.

Present law provides the exclusive list of state sales and use tax exemptions applicable until July 1, 2025.

Proposed law adds the exemption for purchases of diapers and feminine hygiene products for personal use to the list of applicable state sales and use tax exemptions.

Effective January 1, 2020, 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. 47:302(BB)(110), 305.72, 321(P)(111), 321.1(I)(111), and 331(V)(111))