

2019 Regular Session

SENATE BILL NO. 5

BY SENATORS MORRELL, BARROW, LAFLEUR AND TARVER AND
REPRESENTATIVE LEGER

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), 331(V)(111), and
3 337.10(P), relative to state sales and use tax exemptions; to exempt consumer
4 purchases of certain diapers and feminine hygiene products from state sales and use
5 tax; to authorize an exemption from local sales and use taxes; to provide for an
6 effective 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), 331(V)(111),
9 and 337.10(P) 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,

1 **hygiene products to all or part of the sales and use tax levied and imposed by**
 2 **the political subdivision.**

3 Section 2. This Act shall take effect and become operative on January 1, 2021, if the
 4 proposed amendment of Article VII, Section 2.2(D) of the Constitution of Louisiana
 5 contained in the Act which originated as Senate Bill No. 4 of this 2019 Regular Session of
 6 the Legislature is adopted at the statewide election to be held on October 12, 2019, and
 7 becomes effective.

The original instrument was prepared by Leonore Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by Martha Hess.

	DIGEST	
SB 5 Reengrossed	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, 2021, if and when the proposed amendment to Const. Art. VII, Sec. 2.2(D) proposed in the Act which originated as SB 4 is adopted and becomes effective.

(Adds R.S. 47:302(BB)(110), 305.72, 321(P)(111), 321.1(I)(111), 331(V)(111), and 337.10(P))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Adds the exemption as an optional exemption to the Uniform Local Sales Tax Code.
2. Adds bill number for proposed constitutional amendment.

Committee Amendments Proposed by Senate Committee on Finance to the engrossed bill

1. Changes effective date from January 1, 2020 to January 1, 2021.