

2020 Regular Session

HOUSE BILL NO. 328

BY REPRESENTATIVES FREEMAN, EDMONSTON, FREIBERG, HUGHES,
LANDRY, MARCELLE, MOORE, NEWELL, AND WHITE AND SENATORS
BARROW AND MIZELL

TAX/SALES-USE, LOCAL-EXEM: Authorizes an exemption from local sales taxes for
feminine hygiene products and diapers

1 AN ACT

2 To enact R.S. 47:337.10(P) and 337.10.2, relative to local sales and use tax exemptions; to
3 authorize local sales and use taxing authorities to exempt certain purchases of
4 feminine hygiene products from local sales and use tax; to authorize local sales and
5 use taxing authorities to exempt certain purchases of diapers from local sales and use
6 tax; to provide for definitions; to provide for certain requirements; to provide for
7 certain limitations; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:337.10(P) and 337.10.2 are hereby enacted to read as follows:

10 §337.10. Optional exclusions and exemptions

11 * * *

12 P. As provided for in R.S. 47:337.10.2, a political subdivision may by
13 ordinance or resolution exempt purchases of feminine hygiene products, diapers, or
14 both for personal use from all or part of the sales and use tax levied by the political
15 subdivision.

16 * * *

1 §337.10.2. Local sales and use tax; feminine hygiene products and diapers;
2 definitions

3 A. Any political subdivision may by ordinance or resolution exempt
4 purchases of feminine hygiene products, diapers, or both for individual personal use
5 from all or part of the sales and use tax levied by the political subdivision.

6 B. For purposes of this Section:

7 (1) "Diaper" means any absorbent diaper or undergarment used for
8 incontinence in adults and any absorbent diaper or undergarment designed to be
9 worn by a child who cannot yet control bladder or bowel movements.

10 (2) "Feminine hygiene product" means tampons, menstrual pads, sanitary
11 napkins, panty liners, menstrual sponges, and menstrual cups, including disposable
12 and washable versions of these items.

13 C. This Section shall only apply to taxable periods through December 31,
14 2021.

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)]

HB 328 Engrossed

2020 Regular Session

Freeman

Abstract: Allows for authorization of an optional local sales and use tax exemption for feminine hygiene products and diapers.

Present constitution provides that the governing authority of any local governmental subdivision or school board may levy and collect a sales and use tax on tangible personal property.

Present law provides for a list of optional local sales and use tax exemptions.

Proposed law provides for authorization of a political subdivision to exempt the sales of feminine hygiene products, diapers, or both from local sales and use tax.

Proposed law provides that the local sales and use tax exemption must be established by the political subdivision by ordinance or resolution.

Proposed law provides that the local sales and use tax exemption may be for an amount equal to all or part of the local sales and use tax levied.

Proposed law provides for definitions of feminine hygiene products and diapers.

Proposed law provides the exemption shall apply to taxing periods through Dec. 31, 2021.

(Adds R.S. 47:337.10(P) and 337.10.2)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add a provision limiting the local option exemption to apply to taxable periods through Dec. 31, 2021.