
DIGEST

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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.