

2020 Regular Session

HOUSE CONCURRENT STUDY REQUEST NO. 4

BY REPRESENTATIVE FREEMAN

TAX/SALES-USE, LOCAL-EXEM: Requests the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs to study the effects of a sales and use tax exemption for feminine hygiene products and diapers

1 A CONCURRENT STUDY REQUEST

2 To the House Committee on Ways and Means and the Senate Committee on Revenue and
3 Fiscal Affairs to meet and to function as a joint committee to study the effects of a
4 sales and use tax exemption for feminine hygiene products and diapers and to report
5 the findings of the joint committee to the legislature prior to the convening of the
6 2021 Regular Session.

7 WHEREAS, the House Committee on Ways and Means, in hearings during the 2020
8 Regular Session concerning House Bill No. 328 by Representative Aimee Adatto Freeman,
9 discussed the effect a state and local sales and use tax exemption for feminine hygiene
10 products and diapers may have on Louisiana households; and

11 WHEREAS, it is of vital importance to Louisiana consumers and lawmakers to study
12 the issue of taxation on feminine hygiene products and diapers and the effect of a sales and
13 use tax exemption on such products.

14 THEREFORE, the Legislature of Louisiana requests the House Committee on Ways
15 and Means and the Senate Committee on Revenue and Fiscal Affairs to meet and to function
16 as a joint committee to study effects of a sales and use tax exemption for feminine hygiene
17 products and diapers and to report the findings of the joint committee to the legislature prior
18 to the convening of the 2021 Regular Session.

1 THEREFORE, the Legislature of Louisiana further requests the study include a
2 report of the sales of feminine hygiene products and diapers in Louisiana for the current
3 calendar year.

4 THEREFORE, the Legislature of Louisiana further requests the study also include
5 a report of the states that have eliminated sales and use tax on feminine hygiene products and
6 diapers and the fiscal impact of removing the sales and use tax on feminine hygiene products
7 and diapers in those states.

DIGEST

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HCSR 4 Original

2020 Regular Session

Freeman

Requests the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs to meet and function as a joint committee to study the effects of a sales and use tax exemption for feminine hygiene products and diapers and to report the findings of the joint committee to the legislature prior to the convening of the 2021 R.S.