

RÉSUMÉ DIGEST

ACT 138 (HB 328)

2020 Regular Session

Freeman

Existing 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.

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

New law authorizes a political subdivision to exempt the sales of feminine hygiene products, diapers, or both from local sales and use tax.

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

New 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.

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

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

Effective Aug. 1, 2020.

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