

2021 Regular Session

HOUSE BILL NO. 7

BY REPRESENTATIVES FREEMAN, FREIBERG, GREEN, MARCELLE, AND MOORE AND SENATOR BARROW

TAX/SALES-USE-EXEMPT: Provides for a sales and use tax exemption for feminine hygiene products and diapers

1 AN ACT

2 To enact R.S. 47:302(BB)(114), 305.75, 321(P)(115), 321.1(I)(115) and 331(V)(115) and  
3 to repeal R.S. 47:337.10.2(C), relative to sales and use tax exemptions; to provide  
4 for a state sales and use tax exemption for certain purchases of feminine hygiene  
5 products; to provide for a state sales and use tax exemption for certain purchases of  
6 diapers; to provide for definitions; to provide for the effectiveness of the optional  
7 local sales and use tax exemption for certain purchases of feminine hygiene products  
8 and diapers; to provide for certain requirements and limitations; and to provide for  
9 related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:302(BB)(114), 305.75, 321(P)(115), 321.1(I)(115), and  
12 331(V)(115) are hereby enacted to read as follows:

13 §302. Imposition of tax

14 \* \* \*

15 BB. Notwithstanding any other provision of law to the contrary, including  
16 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
17 through June 30, 2025, there shall be no exemptions and no exclusions to the tax

1 levied pursuant to the provisions of this Section, except for the retail sale, use,  
2 consumption, distribution, or storage for use or consumption of the following:

3 \* \* \*

4 (114) Purchases of feminine hygiene products, diapers, or both for personal  
5 use as provided in R.S. 47:305.75.

6 \* \* \*

7 §305.75. Exemptions; feminine hygiene products and diapers

8 A. The sales and use tax imposed by the state of Louisiana or any political  
9 subdivision whose boundaries are coterminous with those of the state shall not apply  
10 to the purchase of feminine hygiene products, diapers, or both for individual personal  
11 use.

12 B. For the purposes of this Section:

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

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

19 \* \* \*

20 §321. Imposition of tax

21 \* \* \*

22 P. Notwithstanding any other provision of law to the contrary, including but  
23 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
24 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
25 levied pursuant to the provisions of this Section, except for the retail sale, use,  
26 consumption, distribution, or storage for use or consumption of the following:

27 \* \* \*

1           (115) Purchases of feminine hygiene products, diapers, or both for personal  
2           use as provided in R.S. 47:305.75.

3                                   \*           \*           \*

4           §321.1. Imposition of tax

5                                   \*           \*           \*

6                           I. Notwithstanding any other provision of law to the contrary, including but  
7                           not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
8                           through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
9                           levied pursuant to the provisions of this Section, except for the retail sale, use,  
10                          consumption, distribution, or storage for use or consumption of the following:

11                                   \*           \*           \*

12           (115) Purchases of feminine hygiene products, diapers, or both for personal  
13           use as provided in R.S. 47:305.75.

14                                   \*           \*           \*

15           §331. Imposition of tax

16                                   \*           \*           \*

17                           V. Notwithstanding any other provision of law to the contrary, including but  
18                           not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
19                           through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
20                           levied pursuant to the provisions of this Section, except for the retail sale, use,  
21                           consumption, distribution, or storage for use or consumption of the following:

22                                   \*           \*           \*

23           (115) Purchases of feminine hygiene products, diapers, or both for personal  
24           use as provided in R.S. 47:305.75.

25                                   \*           \*           \*

26           Section 2. R.S. 337.10.2(C) is hereby repealed in its entirety.

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

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**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)]

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HB 7 Engrossed

2021 Regular Session

Freeman

**Abstract:** Provides for a state sales and use tax exemption for feminine hygiene products and diapers for personal use and extends the effectiveness of the optional local sales and use tax exemption for feminine hygiene products and diapers.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

R.S. 47:302 - 2%  
R.S. 47:321 - 1%  
R.S. 47:321.1 - .45%  
R.S. 47:331 - .97%  
R.S. 51:1286 - .03%

Present law provides for a variety of exemptions and exclusions applicable to state sales and use taxes.

Proposed law establishes a state sales and use tax exemption for the purchase of feminine hygiene products, diapers, or both for personal use.

Proposed law provides definitions of feminine hygiene products and diapers.

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

Proposed law retains present law.

Present law provides that the authorization to political subdivisions applies only to taxable periods through Dec. 31, 2021.

Proposed law repeals present law.

(Adds R.S. 47:302(BB)(114), 305.75, 321(P)(115), 321.1(I)(115), and 331(V)(115); Repeals R.S. 47:337.10.2(C))