

CONFERENCE COMMITTEE REPORT

HB 7

2021 Regular Session

Freeman

June 9, 2021

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 7 by Representative Freeman, recommend the following concerning the Reengrossed bill:

- 1. That the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#3162) be rejected.
- 2. That the following amendments to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 3, after line 21 insert the following:

"Section 3. The provisions of this Act shall be applicable to taxable periods beginning on or after July 1, 2022.

Section 4. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval."

Respectfully submitted,

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Representative Aimee Adatto Freeman

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Senator Katrina R. Jackson

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Representative Stuart J. Bishop

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Senator Mike Reese

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Representative Tanner D. Magee

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Senator Gary L. Smith Jr.

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)]

**CONFERENCE COMMITTEE REPORT DIGEST**

**HB 7**

**2021 Regular Session**

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**Keyword and oneliner of the instrument as it left the House**

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

**Report rejects Senate amendments which would have:**

1. Added language that provides beginning on July 1, 2022, purchases of feminine hygiene products, diapers, or both for personal use shall be exempt from state sales and use tax.

**Report amends the bill to:**

1. Add provisions that the state sales and use tax exemption for feminine hygiene products, diapers, or both for personal use shall be effective for taxable periods beginning on or after July 1, 2022.
2. Change the effectiveness of the Act from Aug. 1, 2021, to upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor.

**Digest of the bill as proposed by the Conference Committee**

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.

Applicable for taxable periods beginning on or after July 1, 2022.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(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))