
DIGEST

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CONFERENCE COMMITTEE REPORT DIGEST

HB 7

2021 Regular Session

Freeman

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))