

2025 Regular Session

HOUSE BILL NO. 654

BY REPRESENTATIVE BEAULLIEU

TAX/SALES & USE: Requires sales and use tax exemptions, exclusions, credits, or rebates to apply to both the state and local sales tax bases

1 AN ACT

2 To enact R.S. 47:301.7, relative to sales and use taxes; to provide for the applicability of
3 certain sales and use tax incentives; to provide for requirements and limitations; to
4 provide for effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301.7 is hereby enacted to read as follows:

7 §301.7. Sales and use tax exemptions; uniformity of base

8 Beginning January 1, 2026, no new sales and use tax exemption, exclusion,
9 credit, or rebate shall be enacted by the Legislature unless the exemption, exclusion,
10 credit, or rebate is applicable to sales and use taxes levied by all taxing authorities.

11 Section 2. This Act shall become effective upon signature by the governor or, if not
12 signed by the governor, upon expiration of the time for bills to become law without signature
13 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
14 vetoed by the governor and subsequently approved by the legislature, this Act shall become
15 effective on the day following such approval.

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)]

HB 654 Engrossed

2025 Regular Session

Beaulieu

Abstract: Requires sales and use tax exemptions, exclusions, credits, or rebates enacted by the Legislature beginning Jan. 1, 2026, and thereafter to be applicable to sales and use taxes levied by all taxing authorities.

Proposed law requires, beginning Jan. 1, 2026, all new sales and use tax exemptions, exclusions, credits, or rebates enacted by the Legislature to be applicable to sales and use taxes levied by all taxing authorities.

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

(Adds R.S. 47:301.7)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Remove refunds from the list of tax expenditures required in proposed law to be applicable to sales and use taxes levied by all taxing authorities.