

---

## 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 313 Engrossed

2025 Regular Session

Lyons

**Abstract:** Exempts purchases by the La. Alliance of Children's Advocacy Centers and purchases by other nonprofit entities operating as child advocacy centers governed by a child advocacy board of directors from state and local sales and use taxes.

Proposed law exempts purchases by La. Alliance of Children's Advocacy Centers and purchases by other nonprofit entities operating as child advocacy centers whose purposes are to protect children whose physical or mental health and welfare are substantially at risk of harm by abuse, neglect, or exploitation from sales and use taxes levied by taxing authorities.

Proposed law further requires that, for purposes of qualifying for the exemption in proposed law, that a child advocacy center be governed by a child advocacy board of directors and to meet other requirements in present law such as to seek full membership in the National Children's Alliance and remain in full compliance with its standards and to be accredited and periodically reaccredited as required by the standards of the National Children's Alliance.

Proposed law requires each child advocacy center to apply annually for a one-year exemption certificate with the Dept. of Revenue. Further requires the department to promulgate rules and regulations in accordance with the Administrative Procedure Act as are necessary to implement the provisions of proposed law including rules for the use of annual certificates and to establish a form for nonprofit entities to apply for this exemption.

Effective July 1, 2025.

(Adds R.S. 47:305.21)