
The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

SB 24 Engrossed DIGEST Morrell
2017 Regular Session

Present constitution exempts purchases of food for home consumption, residential utilities, and prescription drugs from state sales and use tax.

Proposed law exempts purchases of diapers and feminine hygiene products for personal use from state sales and use tax.

Proposed law authorizes political subdivisions to apply all or part of the exemption to local sales and use taxes.

Effective January 1, 2019, if and when the proposed amendment to Const. Art. VII, Sec. 2.2(D) proposed in the Act which originated as SB 27 is adopted and becomes effective.

(Adds R.S. 47:305.72)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Makes technical changes.
2. Changes the effective date to January 1, 2019.