SLS 19RS-107 **ENGROSSED**

2019 Regular Session

SENATE BILL NO. 4

BY SENATOR MORRELL AND REPRESENTATIVE LEGER

TAX/SALES. Constitutional amendment to exempt diapers and feminine hygiene products from state sales and use tax. (2/3 - CA13s1(A))

A JOINT RESOLUTION

Proposing to add Article VII, Section 2.2(D) of the Constitution of Louisiana, relative to the limitations on the power of taxation; to prohibit the imposition of state sales and use tax on certain items; to provide for an effective date; to provide and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to add Article VII, Section 2.2(D) of the Constitution of Louisiana, to read as follows:

§2.2. Power to Tax; Sales and Use Tax; Limitation

Section 2.2. * * *

(D) The sales and use tax imposed by the state of Louisiana shall not apply to purchases of the following items sold directly to the consumer for personal use:

(1) Diapers, as defined in R.S. 47:305.72 on January 1, 2020.

(2) Feminine hygiene products, as defined in R.S. 47:305.72 on

Coding: Words which are ~~struck through~~ are deletions from existing law; words in **boldface type and underscored** are additions.

January 1, 2020.

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on October 12, 2019.

Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

> Do you support an amendment to prohibit the imposition of state sales and use tax on the purchase of diapers and feminine hygiene products?
>
> (Adds Article VII, Section 2.2(D))

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 4 Engrossed 2019 Regular Session Morrell

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

Proposed constitutional amendment retains provisions of present constitution and creates an additional exemption from state sales and use tax for purchases of diapers and feminine hygiene products for personal use beginning January 1, 2020.

Specifies submission of the amendment to the voters at the statewide election to be held on October 12, 2019.

(Adds Const. Art. VII, Sec. 2.2(D))

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