

1 **January 1, 2021.**

2 Section 2. Be it further resolved that this proposed amendment shall be submitted
3 to the electors of the state of Louisiana at the statewide election to be held on October 12,
4 2019.

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

9 Do you support an amendment to prohibit the imposition of state sales and
10 use tax on the purchase of diapers and feminine hygiene products?

11 (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 Reengrossed 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, 2021.

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))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Finance to the
engrossed bill

1. Changes effective date from January 1, 2020 to January 1, 2021.