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

DIGEST

SB 5 Original | 2019 Regular Session | Morrell

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

Proposed law retains present law exemptions and further 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.

Proposed law provides definitions for diapers and hygiene products to which the exemption applies.

Present law provides the exclusive list of state sales and use tax exemptions applicable until July 1, 2025.

Proposed law adds the exemption for purchases of diapers and feminine hygiene products for personal use to the list of applicable state sales and use tax exemptions.

Effective January 1, 2020, if and when the proposed amendment to Const. Art. VII, Sec. 2.2(D) proposed in the Act which originated as SB __ is adopted and becomes effective.

(Adds R.S. 47:302(BB)(110), 305.72, 321(P)(111), 321.1(I)(111), and 331(V)(111))