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

DIGEST

SB 5 Reengrossed 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, 2021, if and when the proposed amendment to Const. Art. VII, Sec. 2.2(D) proposed in the Act which originated as SB 4 is adopted and becomes effective.

(Adds R.S. 47:302(BB)(110), 305.72, 321(P)(111), 321.1(I)(111), 331(V)(111), and 337.10(P))

Summary of Amendments Adopted by Senate

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

1. Adds the exemption as an optional exemption to the Uniform Local Sales Tax Code.

2. Adds bill number for proposed constitutional amendment.

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

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