

2021 Regular Session

HOUSE BILL NO. 7

BY REPRESENTATIVES FREEMAN, BRASS, CARPENTER, GARY CARTER, CORMIER, COX, DUPLESSIS, FREIBERG, GLOVER, GREEN, JEFFERSON, JENKINS, JONES, LANDRY, LARVADAIN, LYONS, MARCELLE, MOORE, PIERRE, SELDERS, WHITE, AND WILLARD AND SENATORS BARROW, BOUDREAUX, BOUIE, FIELDS, HARRIS, JACKSON, LUNEAU, MIZELL, PETERSON, AND SMITH

1 AN ACT

2 To enact R.S. 47:302(BB)(114), 305.75, 321(P)(115), 321.1(I)(115) and 331(V)(115) and
3 to repeal R.S. 47:337.10.2(C), relative to sales and use tax exemptions; to provide
4 for a state sales and use tax exemption for certain purchases of feminine hygiene
5 products; to provide for a state sales and use tax exemption for certain purchases of
6 diapers; to provide for definitions; to provide for the effectiveness of the optional
7 local sales and use tax exemption for certain purchases of feminine hygiene products
8 and diapers; to provide for certain requirements and limitations; and to provide for
9 related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:302(BB)(114), 305.75, 321(P)(115), 321.1(I)(115), and
12 331(V)(115) are hereby enacted to read as follows:

13 §302. Imposition of tax

14 * * *

15 BB. Notwithstanding any other provision of law to the contrary, including
16 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
17 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
18 levied pursuant to the provisions of this Section, except for the retail sale, use,
19 consumption, distribution, or storage for use or consumption of the following:

20 * * *

1 (114) Purchases of feminine hygiene products, diapers, or both for personal
2 use as provided in R.S. 47:305.75.

3 * * *

4 §305.75. Exemptions; feminine hygiene products and diapers

5 A. The sales and use tax imposed by the state of Louisiana or any political
6 subdivision whose boundaries are coterminous with those of the state shall not apply
7 to the purchase of feminine hygiene products, diapers, or both for individual personal
8 use.

9 B. For the purposes of this Section:

10 (1) "Diaper" means any absorbent diaper or undergarment used for
11 incontinence in adults and any absorbent diaper or undergarment designed to be
12 worn by a child who cannot yet control bladder or bowel movements.

13 (2) "Feminine hygiene product" means tampons, menstrual pads, sanitary
14 napkins, panty liners, menstrual sponges, and menstrual cups, including disposable
15 and washable versions of these items.

16 * * *

17 §321. Imposition of tax

18 * * *

19 P. Notwithstanding any other provision of law to the contrary, including but
20 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
21 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
22 levied pursuant to the provisions of this Section, except for the retail sale, use,
23 consumption, distribution, or storage for use or consumption of the following:

24 * * *

25 (115) Purchases of feminine hygiene products, diapers, or both for personal
26 use as provided in R.S. 47:305.75.

27 * * *

1 §321.1. Imposition of tax

2 * * *

3 I. Notwithstanding any other provision of law to the contrary, including but
4 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
5 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
6 levied pursuant to the provisions of this Section, except for the retail sale, use,
7 consumption, distribution, or storage for use or consumption of the following:

8 * * *

9 (115) Purchases of feminine hygiene products, diapers, or both for personal
10 use as provided in R.S. 47:305.75.

11 * * *

12 §331. Imposition of tax

13 * * *

14 V. Notwithstanding any other provision of law to the contrary, including but
15 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
16 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
17 levied pursuant to the provisions of this Section, except for the retail sale, use,
18 consumption, distribution, or storage for use or consumption of the following:

19 * * *

20 (115) Purchases of feminine hygiene products, diapers, or both for personal
21 use as provided in R.S. 47:305.75.

22 * * *

23 Section 2. R.S. 47:337.10.2(C) is hereby repealed in its entirety.

24 Section 3. The provisions of this Act shall be applicable to taxable periods beginning
25 on or after July 1, 2022.

1 Section 4. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____