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## DIGEST

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HCR 95 Original

2026 Regular Session

Beaulieu

**Abstract:** Prohibits a motion to finally pass a legislative instrument that enacts, amends, or repeals a sales and use tax exemption, exclusion, credit, or rebate enacted on or after Jan. 1, 2026, which would result in nonuniform state and local sales and use tax bases, subject to waiver by a favorable vote of two-thirds of the members of the house considering the motion who are present and voting.

Present law (R.S. 47:301.7) provides that beginning Jan. 1, 2026, no new sales and use tax exemption, exclusion, credit, or rebate shall be enacted by the legislature unless the exemption, exclusion, credit, or rebate is applicable to sales and use taxes levied by all taxing authorities.

Proposed Joint Rule provides that, in order to give effect to present law, no motion shall be in order if the effect of such motion is to finally pass a legislative instrument that enacts, amends, or repeals a sales and use tax exemption, exclusion, credit, or rebate enacted on or after Jan. 1, 2026, and that would result in nonuniform state and local sales and use tax bases.

Proposed Joint Rule provides that prior to any motion the effect of which is to finally pass a legislative instrument that enacts, amends, or repeals a sales and use tax exemption, exclusion, credit, or rebate enacted on or after Jan. 1, 2026, the Legislative Fiscal Officer shall submit a report to the chamber considering the instrument which shall indicate whether the instrument results in nonuniform state and local sales and use tax bases. No such instrument shall be considered on a motion the effect of which is to finally pass the legislative instrument unless the report of the Legislative Fiscal Officer has been placed on the desk of each member.

Proposed Joint Rule provides that either house of the legislature may waive proposed Joint Rule upon a motion by a favorable vote of two-thirds of the members present and voting prior to the consideration by that house of a motion the effect of which is to finally pass a legislative instrument that enacts, amends, or repeals a sales and use tax exemption, exclusion, credit, or rebate enacted on or after Jan. 1, 2026.

(Adds Jt. Rule no. 23)