

2026 Regular Session

HOUSE CONCURRENT RESOLUTION NO. 95

BY REPRESENTATIVE BEAULLIEU

A CONCURRENT RESOLUTION

To adopt Joint Rule No. 23 of the Joint Rules of the Senate and House of Representatives, relative to instruments affecting sales and use tax exemptions, exclusions, credits, or rebates enacted on or after January 1, 2026; to require that such instruments result in a uniform sales and use tax base on the state and local level; and to provide for waiver by either house of the legislature.

BE IT RESOLVED by the Legislature of Louisiana that Joint Rule no. 23 of the Joint Rules of the Senate and House of Representatives is hereby adopted to read as follows:

Joint Rule No. 23. Instruments providing for sales and use tax exemptions; requirements; waiver

A. In order to give effect to R.S. 47:301.7, 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 January 1, 2026, and that would result in nonuniform state and local sales and use tax bases.

B. 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 January 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 instrument unless the report of the Legislative Fiscal Officer has been placed on the desk of each member.

C. Either house of the legislature may waive this 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 January 1, 2026.

---

SPEAKER OF THE HOUSE OF REPRESENTATIVES

---

PRESIDENT OF THE SENATE