

2019 Regular Session

SENATE BILL NO. 5

BY SENATOR MORRELL AND REPRESENTATIVE LEGER

TAX/SALES. Exempts diapers and feminine hygiene products from sales and use tax. (See Act)

1 AN ACT

2 To enact R.S. 47:302(BB)(110), 305.72, 321(P)(111), 321.1(I)(111), 331(V)(111), and  
3 337.10(P), relative to state sales and use tax exemptions; to exempt consumer  
4 purchases of certain diapers and feminine hygiene products from state sales and use  
5 tax; to authorize an exemption from local sales and use taxes; to provide for an  
6 effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302(BB)(110), 305.72, 321(P)(111), 321.1(I)(111), 331(V)(111),  
9 and 337.10(P) are hereby enacted to read as follows:

10 §302. Imposition of tax

11 \* \* \*

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

17 \* \* \*





1            **hygiene products to all or part of the sales and use tax levied and imposed by**  
 2            **the political subdivision.**

3            Section 2. This Act shall take effect and become operative on January 1, 2020, if the  
 4            proposed amendment of Article VII, Section 2.2(D) of the Constitution of Louisiana  
 5            contained in the Act which originated as Senate Bill No. 4 of this 2019 Regular Session of  
 6            the Legislature is adopted at the statewide election to be held on October 12, 2019, and  
 7            becomes effective.

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

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## DIGEST

SB 5 Engrossed

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 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 SenateCommittee 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.