HLS 21RS-114 ORIGINAL

2021 Regular Session

HOUSE BILL NO. 7

1

BY REPRESENTATIVE FREEMAN

TAX/SALES-USE-EXEMPT: Provides for a sales and use tax exemption for feminine hygiene products and diapers

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

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

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
1	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	* * *
28	§321.1. Imposition of tax
29	* * *

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1	I. Notwithstanding any other provision of law to the contrary, including but
2	not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
3	through June 30, 2025, there shall be no exemptions and no exclusions to the tax
4	levied pursuant to the provisions of this Section, except for the retail sale, use,
5	consumption, distribution, or storage for use or consumption of the following:
6	* * *
7	(115) Purchases of feminine hygiene products, diapers, or both for personal
8	use as provided in R.S. 47:305.75.
9	* * *
10	§331. Imposition of tax
11	* * *
12	V. 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	* * *
18	(115) Purchases of feminine hygiene products, diapers, or both for personal
19	use as provided in R.S. 47:305.75.
20	* * *
21	Section 2. R.S. 337.10.2(C) is hereby repealed in its entirety.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 7 Original

2021 Regular Session

Freeman

Abstract: Provides for a state sales and use tax exemption for feminine hygiene products and diapers for personal use and extends the effectiveness of the optional local sales and use tax exemption for feminine hygiene products and diapers.

<u>Present law</u> imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

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R.S. 47:302 - 2%

R.S. 47:321 - 1%

R.S. 47:321.1 - .45%

R.S. 47:331 - .97%

R.S. 51:1286 - .03%

<u>Present law</u> provides for a variety of exemptions and exclusions applicable to state sales and use taxes.

<u>Proposed law</u> establishes a state sales and use tax exemption for the purchase of feminine hygiene products, diapers, or both for personal use.

Proposed law provides definitions of feminine hygiene products and diapers.

<u>Present law</u> authorizes a political subdivision, by ordinance or resolution, to exempt the sales of feminine hygiene products, diapers, or both from local sales and use tax.

Proposed law retains present law.

<u>Present law</u> provides that the authorization to political subdivisions applies only to taxable periods through Dec. 31, 2021.

Proposed law repeals present law.

(Adds R.S. 47:302(BB)(114), 305.75, 321(P)(115), 321.1(I)(115), and 331(V)(115); Repeals R.S. 47:337.10.2(C))