

RÉSUMÉ DIGEST

ACT 449 (HB 7)

2021 Regular Session

Freeman

Existing law 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:

- R.S. 47:302 - 2%
- R.S. 47:321 - 1%
- R.S. 47:321.1 - .45%
- R.S. 47:331 - .97%

Existing law (R.S. 51:1286) levies a statewide sales and use tax of .03%.

Existing law provides for a variety of exemptions and exclusions applicable to state and statewide sales and use taxes.

New law establishes a state and statewide sales and use tax exemption for the purchase of feminine hygiene products, diapers, or both for personal use.

New law provides definitions of feminine hygiene products and diapers.

Existing law 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.

Prior law provided that the authorization to political subdivisions applied only to taxable periods through Dec. 31, 2021.

New law repeals prior law.

Applicable for taxable periods beginning on or after July 1, 2022.

Effective upon signature of the governor (June 23, 2021).

(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))