

2025 Regular Session

HOUSE BILL NO. 313

BY REPRESENTATIVE LYONS

TAX/SALES-USE-EXEMPT: Exempts purchases made by child advocacy centers from state and local sales and use taxes

1 AN ACT

2 To enact R.S. 47:305.21, relative to sales and use tax; to establish a sales and use tax
3 exemption for certain nonprofit child advocacy organizations; to provide for certain
4 requirements; to authorize the promulgation of rules; to provide for an effective date;
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.21 is hereby enacted to read as follows:

8 §305.21. Exemption; purchases by certain child advocacy organizations

9 A. Purchases by Louisiana Alliance of Children's Advocacy Centers and
10 purchases by other nonprofit entities operating as child advocacy centers as provided
11 for in Children's Code Article 521, which are governed by a child advocacy board
12 of directors and meet all of the other requirements provided for in Chapter 2 of Title
13 V of the Louisiana Children's Code shall be exempt from sales and use taxes levied
14 by taxing authorities.

15 B. Louisiana Alliance of Children's Advocacy Centers and each child
16 advocacy center qualifying for the exemption provided for in this Section shall apply
17 annually for a one-year exemption certificate. The secretary of the Department of
18 Revenue shall promulgate rules and regulations in accordance with the
19 Administrative Procedure Act as are necessary to implement the provisions of this

- 1 Section including rules for the use of annual certificates and shall establish a form
2 for nonprofit entities to apply for this exemption.
3 Section 2. This Act shall become effective on July 1, 2025.
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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 313 Original

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Lyons

Abstract: Exempts purchases by the La. Alliance of Children's Advocacy Centers and purchases by other nonprofit entities operating as child advocacy centers governed by a child advocacy board of directors from state and local sales and use taxes.

Proposed law exempts purchases by La. Alliance of Children's Advocacy Centers and purchases by other nonprofit entities operating as child advocacy centers whose purposes are to protect children whose physical or mental health and welfare are substantially at risk of harm by abuse, neglect, or exploitation from sales and use taxes levied by taxing authorities.

Proposed law further requires that, for purposes of qualifying for the exemption in proposed law, that a child advocacy center be governed by a child advocacy board of directors and to meet other requirements in present law such as to seek full membership in the National Children's Alliance and remain in full compliance with its standards and to be accredited and periodically reaccredited as required by the standards of the National Children's Alliance.

Proposed law requires each child advocacy center to apply annually for a one-year exemption certificate with the Dept. of Revenue. Further requires the department to promulgate rules and regulations in accordance with the Administrative Procedure Act as are necessary to implement the provisions of proposed law including rules for the use of annual certificates and to establish a form for nonprofit entities to apply for this exemption.

Effective July 1, 2025.

(Adds R.S. 47:305.21)