

2025 Regular Session

HOUSE BILL NO. 313

BY REPRESENTATIVE LYONS

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.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____