

2025 Regular Session

ACT No. 215

HOUSE BILL NO. 654

BY REPRESENTATIVE BEAULLIEU

1 AN ACT

2 To enact R.S. 47:301.7, relative to sales and use taxes; to provide for the applicability of
3 certain sales and use tax incentives; to provide for requirements and limitations; to
4 provide for effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301.7 is hereby enacted to read as follows:

7 §301.7. Sales and use tax exemptions; uniformity of base

8 Beginning January 1, 2026, no new sales and use tax exemption, exclusion,
9 credit, or rebate shall be enacted by the Legislature unless the exemption, exclusion,
10 credit, or rebate is applicable to sales and use taxes levied by all taxing authorities.

11 Section 2. This Act shall become effective upon signature by the governor or, if not
12 signed by the governor, upon expiration of the time for bills to become law without signature
13 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
14 vetoed by the governor and subsequently approved by the legislature, this Act shall become
15 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____