

RÉSUMÉ DIGEST

ACT 494 (HB 313)

2025 Regular Session

Lyons

New 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.

New law further requires that, for purposes of qualifying for the exemption in new law, that a child advocacy center be governed by a child advocacy board of directors and to meet other requirements in existing 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.

New 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 new 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)