

Regular Session, 2011

SENATE BILL NO. 82

BY SENATOR DORSEY

TAX/SALES. Provides that the state sales or use tax shall not apply to consumer purchases of "breastfeeding items." (10/1/11)

1 AN ACT

2 To enact R.S. 47:305.66, relative to sales and use taxes; to provide that the state sales and  
3 use tax shall not apply to purchases of breastfeeding items; and to provide for related  
4 matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:305.66 is hereby enacted to read as follows:

7 **§305.66. Exemption; breastfeeding items**

8 **A. The sales and use tax imposed by the state of Louisiana shall not apply**  
9 **to the purchase of breastfeeding items. For purposes of this Section,**  
10 **breastfeeding items shall include any item which is required or commonly used**  
11 **to breastfeed or assist in the breastfeeding of a baby, including but not limited**  
12 **to, breastpumps and accessories, replacement parts, breastfeeding accessories,**  
13 **storage bags and accessories, nursing bras, nursing pads and pillows, bottles**  
14 **and accessories, nursing stools, and nursing covers.**

15 Section 2. This Act shall become effective on October 1, 2011.

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The original instrument was prepared by Danielle Doiron. The following digest, which does not constitute a part of the legislative instrument, was prepared by Riley Boudreaux.

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DIGEST

Dorsey (SB 82)

Proposed law provides for a tax exemption from state sales and use taxes on the purchase of breastfeeding items.

Effective October 1, 2011.

(Adds R.S. 47:305.66)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill.

1. Limits the exemption to state tax.
2. Changes the effective date from upon governor's signature to October 1, 2011.