
DIGEST

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Dorsey

SB No. 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.

Senate Floor Amendments to engrossed bill.

1. Technical amendments.

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the reengrossed bill.

1. Deletes breastfeeding accessories, nursing pads and pillows, bottles and accessories, nursing stools, and nursing covers from the list of breastfeeding items included in the exemption.