

SENATE BILL NO. 82

BY SENATOR DORSEY

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§305.66. Exemption; breastfeeding items

The sales and use tax imposed by the state of Louisiana shall not apply to the purchase of breastfeeding items. For purposes of this Section, breastfeeding items shall include breastpumps and accessories, replacement parts, storage bags and accessories, and nursing bras.

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____