

2020 Regular Session

ACT No. 138

HOUSE BILL NO. 328

BY REPRESENTATIVES FREEMAN, ADAMS, BISHOP, BRASS, BRYANT, CARPENTER, GARY CARTER, ROBBY CARTER, WILFORD CARTER, CORMIER, COX, DAVIS, DUPLESSIS, EDMONSTON, FREIBERG, GREEN, HILFERTY, HUGHES, IVEY, JEFFERSON, JENKINS, TRAVIS JOHNSON, JONES, KERNER, LACOMBE, LANDRY, LARVADAIN, LYONS, MAGEE, MARCELLE, MOORE, NEWELL, PHELPS, PIERRE, SELDERS, WHITE, AND WILLARD AND SENATORS BARROW, CARTER, MIZELL, AND SMITH

1 AN ACT

2 To enact R.S. 47:337.10(P) and 337.10.2, relative to local sales and use tax exemptions; to
3 authorize local sales and use taxing authorities to exempt certain purchases of
4 feminine hygiene products from local sales and use tax; to authorize local sales and
5 use taxing authorities to exempt certain purchases of diapers from local sales and use
6 tax; to provide for definitions; to provide for certain requirements; to provide for
7 certain limitations; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:337.10(P) and 337.10.2 are hereby enacted to read as follows:

10 §337.10. Optional exclusions and exemptions

11 * * *

12 P. As provided for in R.S. 47:337.10.2, a political subdivision may by
13 ordinance or resolution exempt purchases of feminine hygiene products, diapers, or
14 both for personal use from all or part of the sales and use tax levied by the political
15 subdivision.

16 * * *

17 §337.10.2. Local sales and use tax; feminine hygiene products and diapers;
18 definitions

1 A. Any political subdivision may by ordinance or resolution exempt
2 purchases of feminine hygiene products, diapers, or both for individual personal use
3 from all or part of the sales and use tax levied by the political subdivision.

4 B. For purposes of this Section:

5 (1) "Diaper" means any absorbent diaper or undergarment used for
6 incontinence in adults and any absorbent diaper or undergarment designed to be
7 worn by a child who cannot yet control bladder or bowel movements.

8 (2) "Feminine hygiene product" means tampons, menstrual pads, sanitary
9 napkins, panty liners, menstrual sponges, and menstrual cups, including disposable
10 and washable versions of these items.

11 C. This Section shall apply only to taxable periods through December 31,
12 2021.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____