

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." (gov sig)

1 AN ACT

2 To enact R.S. 47:305.66, relative to sales and use taxes; to provide that the state and local  
3 sales and use taxes shall not apply to purchases of breastfeeding items; and to  
4 provide for related 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 or any of its**  
9 **political subdivisions shall not apply to the purchase of breastfeeding items. For**  
10 **purposes of this Section, breastfeeding items shall include any item which is**  
11 **required or commonly used to breastfeed or assist in the breastfeeding of a**  
12 **baby, including but not limited to, breastpumps and accessories, replacement**  
13 **parts, breastfeeding accessories, storage bags and accessories, nursing bras,**  
14 **nursing pads and pillows, bottles and accessories, nursing stools, and nursing**  
15 **covers.**

16 Section 2. This Act shall become effective upon signature by the governor or, if not  
17 signed by the governor, as provided by Article III, Section 18 of the Constitution of

1 Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act  
2 shall become effective on the day following such approval.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Danielle Doiron.

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DIGEST

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

(Adds R.S. 47:305.66)