

ORDINANCE NO. 6218 OF 2022

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE TO AMEND AND REENACT SECTION 3.01 OF ORDINANCE NO. 96 OF 1980 RELATIVE TO EXEMPTIONS AND EXCLUSIONS FROM SALES AND USE TAXES IN ORDER TO EXEMPT DIAPERS AND FEMININE HYGIENE PRODUCTS FOR INDIVIDUAL AND PERSONAL USE AND TO OTHERWISE PROVIDE WITH RESPECT THERETO

WHEREAS, the Parish of Caddo is committed to protecting the ability of local governments to make decisions about local level taxation on products, especially those that should be considered necessities; and

WHEREAS, diapers and feminine hygiene products are essential and affect the health and well-being of certain segments of the population; and

WHEREAS, access to diapers and menstrual products is a matter of dignity and equity and further is a natural biological process that affects humans during their lifetime; and

WHEREAS, in the United States, women end up spending an estimated \$150 million plus a year on the sales tax associated with feminine hygiene products; and

WHEREAS, those who are unable to afford feminine products are at risk of stigmatization, infection and even missed days of school and work; and

WHEREAS, it is desired to make diapers and feminine hygiene products more affordable and available to families in need; and

WHEREAS, for households struggling to pay for these essentials added sales tax can be a hardship; and

WHEREAS, individuals experiencing housing instability can be further at risk due to issues surrounding access to diapers and menstrual products due to affordability or availability at all shelters; and

WHEREAS, taxing feminine products is an economic burden which results in many citizens being forced to make the choice between buying food or feminine products or diapers; and WHEREAS, Louisiana Revised Statute 47:337.10.2 became effective on August 1, 2020 and provides in pertinent part that any political subdivision may by ordinance or resolution exempt purchases for feminine hygiene products, diapers or both for individual personal use from all or part of the sales and use tax levied by the political subdivision; and

WHEREAS the State of Louisiana will exempt these items from the 4.45% state sales tax starting July 1, 2022.

NOW THEREFORE BE IT ORDAINED by the Caddo Parish Commission, in due, regular and legal session convened, that Section 50-26 of the Caddo Parish Code of Ordinances, relative to exemptions and exclusions from sales and use taxes, is hereby amended and reenacted as follows:

Sec. 50-26. - Exclusions and exemptions.

(a) The sales and use tax shall not apply to purchases of feminine hygiene products, diapers or both for individual personal use from all or part of the sales and use tax levied by this section.

(b) For the purposes of this Section, the words used herein shall have the meanings set forth in La. R.S. 47:337.10.2. This exception shall remain effective so long as authorized by La. R.S. 47:337.10.2 or by any other applicable provisions of state law.

(c) The governing authority adopts none of the other optional exclusions or exemptions allowed by state sales and use tax law, nor does the governing authority adopt any exclusions or exemptions authorized by legislation enacted under article VI, section 29(D)(1), of the Constitution of the State of Louisiana of 1974. Included within the base of the tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those enumerated in this section or mandated upon political subdivisions by the constitution or statutes of the state, including the Act. Notwithstanding the foregoing, charges for the furnishing of repairs to

tangible personal property may be excluded from the sales of services when the repaired property is delivered to the customer in another state either by common carrier or the repair dealer's own vehicle; however, as to aircraft, delivery may be by the best available means.

BE IT FURTHER ORDAINED, that this Ordinance shall become effective thirty (30) days from the date of its adoption.

BE IT FURTHER ORDAINED, that the Commission Clerk shall provide a certified copy of this ordinance to the Caddo-Shreveport Sales and Use Tax Commission immediately after its final passage by the Caddo Parish Commission.

BE IT FURTHER ORDAINED, that if any provision or item of this ordinance or the application thereof is held invalid, such invalidity shall not affect other provisions, items or applications of this ordinance which can be given effect without the invalid provisions, items or applications and to this end, the provisions of this ordinance are hereby declared severable.

BE IT FURTHER ORDAINED that all ordinances or parts thereof in conflict herewith are hereby repealed.

BE IT FURTHER ORDAINED, that if any provision or item of this ordinance or the application thereof is held invalid, such invalidity shall not affect other provisions, items or applications which can be given effect without the invalid provisions, items or applications, and to this end the provisions of this ordinance are hereby declared severable.

BE IT FURTHER ORDAINED, that all ordinances or parts thereof in conflict herewith are hereby repealed.

Approved as to legal form:

Parish Attorney

Date