

**ORDINANCE AND RESOLUTION FACT SHEET**

**CADDO PARISH COMMISSION**

| TITLE                                                                                                                                                                                                                                                                                |                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| Ordinance No. 6218 of 2022                                                                                                                                                                                                                                                           |                                                              |
| AN ORDINANCE TO AMEND SECTION 50-26 OF THE CADDO PARISH CODE OF ORDINANCES RELATIVE TO EXEMPTIONS AND EXCLUSIONS OF 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. |                                                              |
| DATE 3/16/2022                                                                                                                                                                                                                                                                       | ORIGINATING DEPARTMENT: Legal for Commissioner<br>Gage-Watts |
| BACKGROUND INFORMATION                                                                                                                                                                                                                                                               |                                                              |
| This amendment will remove sales and use tax from diapers and feminine hygiene products. The state has exempted these items from the state portion of sales tax as of July 1, 2022.                                                                                                  |                                                              |
| FINANCIAL IMPACT AND SOURCE OF FUNDING                                                                                                                                                                                                                                               |                                                              |
| The parish will no longer collect the parish portion of sales tax on these products in the unincorporated areas of the parish.                                                                                                                                                       |                                                              |
| EFFECT(S) OF PROPOSED ACTION                                                                                                                                                                                                                                                         |                                                              |
| See above.                                                                                                                                                                                                                                                                           |                                                              |
| ALTERNATIVES/STAFF RECOMMENDATION                                                                                                                                                                                                                                                    |                                                              |
| Do not pass the ordinance amendment; staff has no recommendation.                                                                                                                                                                                                                    |                                                              |
| KEY STAFF CONTACT                                                                                                                                                                                                                                                                    |                                                              |
| Donna Frazier, Parish Attorney                                                                                                                                                                                                                                                       |                                                              |
| COORDINATION                                                                                                                                                                                                                                                                         |                                                              |
| Department Head                                                                                                                                                                                                                                                                      | (Initial)                                                    |
| Parish Attorney                                                                                                                                                                                                                                                                      | (Initial) <i>DF</i>                                          |
| Parish Administrator/CEO                                                                                                                                                                                                                                                             | (Initial) <i>DF</i>                                          |