

<b>TITLE</b> 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	<b>DATE</b>  1/14/21	<b>ORIGINATING DEPT./DIV.</b> CITY COUNCIL <b>SPONSOR OR COUNCIL MEMBER</b> COUNCILWOMAN FULLER COUNCILWOMAN TAYLOR
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**PURPOSE**

To amend certain sections of the Code of Ordinances to change the local tax exemption on the sales and use tax for feminine hygiene products and diapers or both for individual and personal use from all or part of the use tax levied by the political subdivision.

This Ordinance or Resolution will have direct impact on Council District:  
ALL

**BACKGROUND INFORMATION**

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.

Pursuant to the above, the City Council desires to create a local tax exemption for these items within the City of Shreveport.

**TIMETABLE**

Introduction: **January 26, 2021**

Final Passage: **February 9, 2021**

**SPECIAL PROCEDURAL REQUIREMENTS**

This Ordinance shall not become effective prior to thirty (30) days after final passage. If adopted, a certified copy of the Ordinance shall be furnished to the Caddo-Shreveport Sales and Use Tax Commission.

**FINANCES**

N/A

**SOURCE OF FUNDS**

N/A

**CONCLUSION**

**FACT SHEET PREPARED BY:** Thea R. Scott – Assistant City Attorney

**ORDINANCE NO. \_\_\_\_\_ OF 2021**

**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**

**BY: COUNCILWOMAN FULLER  
COUNCILWOMAN TAYLOR**

**WHEREAS**, the City of Shreveport 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.

**NOW THEREFORE BE IT ORDAINED** by the City Council of the City of Shreveport, Louisiana, in due, regular and legal session convened, that Section 3.01 of Ordinance No. 96 of 1980, Appendix B – Sales and Use Tax of the Code of Ordinances of the City of Shreveport relative to exemptions and exclusions from sales and use taxes is hereby amended and reenacted by adding subsection (17) to read as follows:

3.01 Exemptions and Exclusions from Tax.

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(17) (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

(c) 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.

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

**BE IT FURTHER ORDAINED**, that the remainder of Section 3.01 of Ordinance No. 96 of 1980, Appendix B – Sales and Use Tax of the Code of Ordinances of the City of Shreveport shall remain unchanged and in full force and effect.

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

**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.

**APPROVED AS TO LEGAL FORM:**

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City Attorney's Office