



CADDO-SHREVEPORT

SALES AND USE TAX COMMISSION

Office of the Administrator

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NOTICE:

THE EXEMPTION BELOW EXPIRES

DECEMBER 31, 2021

Important Changes to Local Sales Tax Law in the City of Shreveport

The City of Shreveport approved an Ordinance adopting the optional exemption provided for under the Uniform Tax Code. This exemption is effective **March 11, 2021 until December 31, 2021.** Please note that this optional exemption has been adopted and applies only to the **City of Shreveport 2.75% rate.**

CITY OF SHREVEPORT
ORDINANCE NO. 16 OF 2021

47:337.10(P) Optional Exemptions and Exclusions

As provided for in R.S. 47:337.10.2 Local sales and use tax; feminine hygiene products and diapers; definitions

A. Any political subdivision may by ordinance or resolution exempt purchases of 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.

B. For purposes of this Section:

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

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

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

Please visit lataonline.org to print updated forms