



CADDO-SHREVEPORT

SALES AND USE TAX COMMISSION

Office of the Administrator

PHONE (318) 865-3312 – FAX (318) 865-1838



IMPORTANT NOTICE

Changes to Local Sales Tax Law in the Parish of Caddo Effective July 1, 2022

The Caddo Parish Commission approved an Ordinance adopting the optional exemption for **DIAPER and FEMININE HYGIENE PRODUCTS** provided for under the Uniform Tax Code. This exemption is effective July 1, 2022. Please note that this optional exemption has been adopted and applies only to the Sales Tax District No. 1. of Caddo Parish. The affected rate is 1.50%.

**The following columns on the Caddo Sales and Use Tax Report are affected by this change:
C, D, E, S, U, V, W, T, Q, Y, and, O.**

**ORDINANCE NO. 6218 OF 2022
BY THE CADDO PARISH COMMISSION**

Section 50-26 (Exclusions and Exemptions)

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.

For the purposes of this Section, the words used herein shall have the meanings set forth in La. R.S. 47:337.10.2. The 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.

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C. Repealed by Acts 2021, No. 449, RS 2 eff June 23, 2021

Please visit lataonline.org to print updated forms & instructions for the exemption.

Original Publish Date: 05/19/2022
Revised: 05/31/2022
Phillip R. Jackson, Administrator

POST OFFICE BOX 104 – 3300 DEE STREET – SHREVEPORT, LA 71161