



# CADDO-SHREVEPORT

## SALES AND USE TAX COMMISSION

*Office of the Administrator*

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## IMPORTANT NOTICE

*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 **REINSTATED** effective **July 1, 2022**. Please note that this optional exemption has been adopted and applies only to the City of Shreveport 2.75% rate per the ordinance below.

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**COLUMN G on the Caddo Sales and Use Tax Report is affected by this change** (see instructions)

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C. Repealed by Acts 2021, No. 449, RS 2 eff June 23, 2021

**The feminine hygiene products and diapers must be purchased by an individual for the local sales tax exemption to be applicable. Purchases by businesses or other entities are not eligible for this local tax exemption.**

**Please visit [lataonline.org](http://lataonline.org) to print updated forms & instructions for the exemption.**

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Phillip R. Jackson, Administrator

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