

LIVINGSTON PARISH SCHOOL BOARD

SALES TAX DIVISION

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***** IMPORTANT *****

LIVINGSTON PARISH SALES TAX REVISION

Livingston Parish Council 1% “Pink Tax Exemption”

Effective October 1, 2023 through June 30, 2025

Louisiana Revised Statute 47:305.75 provides a state (and local option) sales and use tax exemption on any women’s feminine hygiene products and diapers. **This exemption does not apply to business or commercial purchases.**

L.P. ORDINANCE NO. 23-21

AN ORDINANCE WAS PASSED TO AMEND ARTICLE I, “IN GENERAL”, OF CHAPTER 2, “ADMINISTRATION”, OF THE CODE OF ORDINANCES OF LIVINGSTON PARISH, BY ADDING SECTION 2-27, “LIVINGSTON PARISH PINK TAX EXEMPTION”, BY ESTABLISHING AN EXEMPTION FOR LIVINGSTON PARISH SALES AND USE TAX ON WOMEN’S FEMININE HYGIENE PRODUCTS AND DIAPERS.

Revisions to Purchases That Are Exempt, as Defined as Women’s Hygiene Products and Diapers

For purposes of this exemption, a “diaper” is defined as “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.” “Feminine hygiene product” means tampons, menstrual pads, sanitary napkins, panty liners, menstrual sponges, and menstrual cups including washable and disposable version of these items.”

WHAT DOES THIS MEAN FOR YOU AND YOUR BUSINESS?

Revisions and Instructions to the Livingston Parish Sales Tax Report

- Your Point of Sale System/Cash Registers should be changed to reflect the 1% exemption, accordingly.
- The Livingston Parish sales tax report has been revised to accommodate the exemption.
- Your sales of these items must be included in Line 1 and Line 13 of the report before entering them as an exemption.
- The sales from such exempt items should be entered on Line 16a. of the Livingston Parish sales tax report.
- The 1% sales tax exemption should be entered on Line 16b. of the sales tax report.
- The net tax due for your report will be entered on Line 16c.