

ORDINANCE
CITY OF NEW ORLEANS

CITY HALL: August 20, 2020

CALENDAR NO. 33,090

NO. _____ MAYOR COUNCIL SERIES

BY: COUNCILMEMBER MORENO

AN ORDINANCE to amend and reordain Sections 150-441 and 150-521 of the Code of the City of New Orleans to exempt diapers and feminine hygiene products purchased for individual personal use from the sales and use taxes levied by the City of New Orleans; and otherwise to provide thereto.

WHEREAS, the Louisiana Legislature enacted Act No. 138 during the 2020 Regular Session authorizing a political subdivision to exempt purchases of feminine hygiene products, diapers, or both for personal use from all or part of the sales and use tax levied by the political subdivision, **NOW THEREFORE**

SECTION 1. THE COUNCIL OF THE CITY OF NEW ORLEANS HEREBY ORDAINS, That Section 150-411 of the Code of the City of New Orleans is amended and reordained to include the following definitions, which shall be added to the existing alphabetical listing of definitions:

“Section 150-411. Definitions.

* * *

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.

* * *

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

13

* * *

14

SECTION 2. THE COUNCIL OF THE CITY OF NEW ORLEANS HEREBY

15

ORDAINS, That Section 150-521 of the Code of the City of New Orleans is amended and

16

reordained to include the following exempt transaction:

17

“Section 150-521. Exempt transactions generally.

18

* * *

19

(18) The retail sale of diapers and feminine hygiene products for personal use. This exemption

20

shall remain effective so long as authorized by La. R.S. 47:337.10.2 or by any other

21

applicable provision of state law.

22

* * *

ADOPTED BY THE COUNCIL OF THE CITY OF NEW ORLEANS _____

PRESIDENT OF THE COUNCIL

DELIVERED TO THE MAYOR ON _____

APPROVED:

DISAPPROVED: _____

MAYOR

RETURNED BY THE MAYOR ON _____ **AT** _____

CLERK OF COUNCIL

ROLL CALL VOTE:

YEAS:

NAYS:

ABSENT:

RECUSED: