

20-01059

ORDINANCE

AMENDING SALES AND USE TAX ORDINANCE 10127, ADOPTED DECEMBER 14, 1994, SO AS TO ADD "SECTION 4.1, ADDITIONAL LIMITED EXEMPTIONS," IN ORDER TO EXEMPT DIAPERS AND FEMININE HYGIENE PRODUCTS PURCHASED FOR INDIVIDUAL PERSONAL USE FROM ALL OF THE TAXES IMPOSED BY THIS ORDINANCE.

BE IT ORDAINED by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge that:

Section 1. Ordinance 10127, adopted December 14, 1994, is hereby amended so as to add "Section 4.1 Additional Limited Exemptions," which shall read as follows:

"Section 4.1. Additional Limited Exemptions

The following transactions are exempt only from the taxes levied under the provisions of Section 2(a) and 2(b) of this ordinance:

a. Diapers and feminine hygiene products for personal use as defined in La. R.S. 47:337.10.2. This exemption shall remain effective so long as authorized by La. R.S. 47:337.10.2 or by any other applicable provisions of state law."

Section 2. This amendment shall be effective on January 1, 2021.

Section 3. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this ordinance, or the invalidity of the application thereof to any person or circumstances shall not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

Section 4. All ordinances or parts of ordinances in conflict herewith are hereby repealed.