

**ORLEANS PARISH SCHOOL BOARD
RESOLUTION NO. 15-22**

The following was offered by _____ and seconded by _____:

A resolution to exempt diapers and feminine hygiene products from local sales and use taxes, lowering the costs for these essential hygiene products that are a part of daily life.

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; and

WHEREAS, the Orleans Parish School Board, being a political subdivision of the State of Louisiana, is therefore authorized by Act 138 (as amended) of the 2020 Regular Session of the Louisiana Legislature to exempt feminine hygiene products and diapers from sales and use taxes in Orleans Parish; and

WHEREAS, as defined by Louisiana Revised Statute §47:337.10.2, “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, and “feminine hygiene product” means tampons, menstrual pads, sanitary napkins, panty liners, menstrual sponges, and menstrual cups, including disposable and washable versions of these items; and

WHEREAS, period poverty affects menstruating individuals of all ages in our community; and

WHEREAS, the Orleans Parish School Board’s commitment to equity extends to menstrual equity, which is vital for the health and success of future generations; and

WHEREAS, the vast majority of students who responded to the *State of the Period* survey have experienced the stress of inaccessible period products; and

WHEREAS, twenty percent of teen respondents struggled to afford period products or were not able to purchase them at all; and

WHEREAS, 61% of teen respondents wore a tampon or pad for more than 4 hours because they did not have enough access to period products, putting them at risk for infection and toxic shock syndrome; and

WHEREAS, 84% of teens who responded to the *State of the Period* survey either missed class time or know a classmate who missed class time because they did not have access to period products; and

WHEREAS, where feminine hygiene products are freely available, studies show an increase in school attendance; and

WHEREAS, it is estimated that disposable diapers for a single baby cost around \$70 a month or \$840 a year; and

WHEREAS, infants and young children often require at least 50 diaper changes per week or 200 diaper changes per month; and

WHEREAS, despite the necessity of diapers and feminine hygiene products, the sales tax on the items treats the items like luxury goods for many individuals and families struggling to afford them; and

WHEREAS, while exempting these items from the local sales and use tax is not a complete solution, it may allow families to pay for another month's supply.

NOW, THEREFORE, BE IT RESOLVED, that the Orleans Parish School Board hereby exempts diapers and feminine hygiene products from sales and use taxes levied by the Orleans Parish School Board.

This resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:

NAYS:

ABSENTS:

ABSTENTIONS:

PASSED AND ADOPTED AT THE ORLEANS PARISH SCHOOL BOARD BUSINESS MEETING held at 2401 Westbend Parkway New Orleans, Louisiana, on the 18th day of August, 2022.

ORLEANS PARISH SCHOOL BOARD

Olin G. Parker, President

CERTIFICATE

STATE OF LOUISIANA

PARISH OF ORLEANS

I, the undersigned Secretary-Treasurer of the Orleans Parish School Board, State of Louisiana, do hereby certify that the foregoing two (2) pages constitute a true and correct copy of Resolution No. 15-22, adopted by said Orleans Parish School Board on August 18, 2022.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the School Board at New Orleans, Louisiana, on this ____ the day of _____, 2022.

(SEAL)

Dr. Avis Williams, Secretary-Treasurer