



Regional Transit Authority  
2817 Canal Street  
New Orleans, LA 70119-6307

RESOLUTION NO. 22-072

STATE OF LOUISIANA  
PARISH OF ORLEANS

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**RESOLUTION TO AUTHORIZE THE EXEMPTION OF THE PURCHASE OF FEMININE HYGIENE PRODUCTS AND DIAPERS FROM THE REGIONAL TRANSIT AUTHORITY'S ONE PERCENT (1%) SALES AND USE TAX.**

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Introduced by Commissioner Neal, seconded by Commissioner LeBeouf.

**WHEREAS**, the Regional Transit Authority was created by Act 439 of the 1979 Louisiana Legislature for the purpose to plan, design, lease as lessee, purchase, acquire, hold, construct, improve, have an equity in, finance, maintain and administer a transit system within the New Orleans Metropolitan area; and

**WHEREAS**, Act 439 provided the Regional Transit Authority with the power to impose any tax on any subject of taxation within the regional area for any transit-related purpose, except as otherwise prohibited by the constitution or laws of Louisiana, provided, however, that no tax shall be imposed within the regional area by the Regional Transit Authority unless it has first been approved by a majority of voters voting in such election; and

**WHEREAS**, on January 19, 1985 an election was held in Orleans Parish and the majority of the voters voting authorized the Regional Transit Authority to impose a one percent (1%) sales and use tax effective June 1, 1985; and

**WHEREAS**, on May 29, 1985 the Regional Transit Authority Board of Commissioners adopted Motion Number M-85-53, which established the criteria, procedures, and applicable exemptions of the Regional Transit Authority's one percent (1%) sales and use tax; and

**WHEREAS**, the Louisiana Legislature enacted Act 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**, feminine hygiene products mean tampons, menstrual pads, sanitary napkins, panty liners, menstrual sponges, and menstrual cups including disposable and washable versions of these items; and

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**WHEREAS**, diaper means any absorbent or undergarment used for incontinence in adults any absorbent diaper undergarment designed to be worn by a child who cannot yet control bladder or bowel movements; and

**WHEREAS**, the local 5% sales tax is shared by the City of New Orleans (2.5%), the Orleans Parish School Board (1.5%) and the RTA (1%). The average annual cost of diapers for one child is \$1460, according to Lift Louisiana. Exempting diapers from the local 5% sales tax would result in a savings of nearly \$73.00 in sales tax per child per year. Lift also estimates that the average woman spends approximately \$160.00 per year on feminine hygiene products; this exemption would save \$7.95 in sales tax each year. According to Lift, this exemption could save New Orleans residents \$2.5 million in sales tax. Therefore, the RTA's 20% pro-rated share of the \$2.5 million sales tax revenue exemption would be \$500,000 annually; and

**WHEREAS**, this exemption shall remain effective so long as authorized by LA.R.S. 47:337.10.2 or by any applicable provision of state law.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the Regional Transit Authority hereby approves the exemption of feminine hygiene products and diapers purchased for individual personal use from the sales and use taxes levied by the Regional Transit Authority.

**THE FOREGOING WAS READ IN FULL, THE ROLL WAS CALLED ON THE ADOPTION THEREOF AND RESULTED AS FOLLOWS:**

<b>YEAS:</b>	<u>6</u>
<b>NAYS:</b>	<u>0</u>
<b>ABSTAIN:</b>	<u>0</u>
<b>ABSENT:</b>	<u>1</u>

**AND THE RESOLUTION WAS ADOPTED ON THE 27<sup>th</sup> DAY OF SEPTEMBER, 2022.**



**MARK RAYMOND  
CHAIRMAN  
RTA BOARD OF COMMISSIONERS**