



**Revenue Information Bulletin 22-012**

**June 23, 2022**

**Sales Tax**

**State Sales Tax Exemption for Feminine Hygiene  
Products and Diapers Effective July 1, 2022**

During the 2021 Regular Session, the Legislature enacted LA R.S. 47:305.75<sup>1</sup> which provides a state sales and use tax exemption for the sale or purchase of feminine hygiene products and diapers for individual use. This state sales tax exemption is effective for consumer purchases beginning on July 1, 2022.

For purposes of this exemption, a “diaper”<sup>2</sup> 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”<sup>3</sup> means “tampons, menstrual pads, sanitary napkins, panty liners, menstrual sponges, and menstrual cups including washable and disposable version of these items.”

The feminine hygiene products and diapers must be purchased by an individual for the state sales tax exemption to be applicable. Purchases by businesses or other entities are not eligible for this state sales tax exemption.

Dealers must report exempt sales of feminine hygiene products and diapers on LDR Form R-1029, Schedule A-1 using code 5020 beginning with the July 2022 period.

Questions concerning this state sales and use tax exemption should be directed by email to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

**Kevin J. Richard, CPA**  
**Secretary**

<sup>1</sup> Act 449 of the 2021 Regular Session

<sup>2</sup> LA R.S. 47:305.75(B)(1)

<sup>3</sup> LA R.S. 47:305.75(B)(2)