

State of Louisiana
September 16, 2015
Louisiana-Wide Sales Tax Base Analysis

	TEB	ASCENSION	CADDO	CALCASIEU	EAST BATON ROUGE	JEFFERSON	ORLEANS	OUACHITA	RAPIDES	ST. CHARLES	ST. JAMES	ST. JOHN THE BAPTIST	WEST BATON ROUGE	WEST CARROLL	WINN	JACKSON	JEFFERSON DAVIS	PLAQUEMINES	POINTE COUPEE	RICHLAND	ST. BERNARD	ST. HELENA	VERNON	WASHINGTON	WEST FELICIANA		
47:305(D)(1)(j) Pharmaceuticals	192	YES	YES	YES	7	17	YES	22	YES	YES	YES	YES	14	YES	16												ACADIA, ALLEN, ASSUMPTION, AVOYELLES, BEAUREGARD, BIENVILLE, BOSSIER, CALDWELL, CATAHOULA, CLAIBORNE, CORCORDIA, DE SOTO,, EAST CARROLL, EAST FELICIANA, EVANGELINE, FRANKLIN, GRANT, IBERIA, IBERVILLE, LA SALLE, LAFAYETTE, LAFOURCHE, LIVINGSTON, MADISON, MOREHOUSE, NATCHITOCHE, RED RIVER, SABINE, ST. LANDRY, ST. MARTIN, ST. MARY, ST. TAMMANY, TANGIPAHOA, TENSAS, UNION, VERMILLION, WEBSTER
47:305(D)(1)(n)-(r)Food for Further Preparation	188	YES	YES	25	7	17	YES	22	YES	YES	YES	YES	14	YES	16												YES
47:301(13)(K) MM&E 47:337.10(I)	11	YES	1	26	YES	18	YES	23	YES	YES	12	YES	YES	YES	YES											YES	
39:468 Publicly-Owned Facility	88	20	YES	YES	YES	YES	YES	9	YES	YES	YES	YES	YES	YES	YES											YES	
47:301(16)(m)(ii) Purchases by motor Vehicle Manufacturers	77	YES	2	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES											YES	
47:301(14)(g)(i)(bb) Repairs delivered out of state	62	YES	3	YES	5	YES	YES	24	8	YES	YES	YES	YES	YES	YES											YES	
47:337.10(K) VEGF Inhibitors	--	YES	21	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES											YES	
47:305.64 Qualifying Radiation Therapy Treatment	159	YES	4	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES											YES	
47:305.52 Custom Computer Software	--	YES	YES	YES	6	18	YES	YES	YES	YES	YES	YES	YES	YES	YES											YES	
47:305.37(B) Propane used for Farming	135	YES	YES	YES	YES	YES	YES	YES	10	YES	YES	YES	YES	YES	YES											YES	
47:337.10(L) Sales Tax Holiday Option	--	YES	YES	YES	YES	YES	YES	YES	YES	11	YES	YES	YES	YES	YES											YES	
47:305.25 Farm Equipment	130	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	15	YES											YES	
47:305.54 Annual Louisiana Sales Tax Holiday	152	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	13	YES	YES	YES											YES	
47:305.58 Hurricane Sales Tax Holiday	154	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	13	YES	YES	YES											YES	
47:305.62 Second Amendment Sales Tax Holiday	157	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	13	YES	YES	YES											YES	
47:305.20 Commercial Fishermen	128	YES	YES	YES	YES	18	YES	YES	YES	YES	YES	YES	YES	YES	YES											YES	
Sec. 150-521 thru 150-544 (Orleans Parish)	--	YES	YES	YES	YES	YES	19	YES	YES	YES	YES	YES	YES	YES	YES											YES	
Special 1% Levy													NO														

- 1 2.75% SHREVEPORT
- 2 1.5% Caddo Parish School Board, .35% Law Enf Dist., 1.5% Sales Tax Dist. #1
- 3 2.75% Shreveport, .35% Law Enf Dist., 1.5% Sales Tax Dist. #1
- 4 1.5% Caddo Parish School Board, 2.75% Shreveport, .35% Law Enf. Dist.
- 5 City of Zachary (2%)
- 6 City of Baton Rouge (2%), Unincorporated portion of EBR Parish (2%), EBR School Board (2%)
- 7 EBR School Board (1%), Zachary School Board (1%), Sewer Assessment (1/2%), Street Assessment (1/2%)
- 8 Rapides Parish Police Jury, Rapides Parish School Board, Rapides Parish Sales Tax District #3
- 9 Rapides Parish Police Jury, Rapides Parish School Board, Rapides Parish Sales Tax District #3, City of Alexandria
- 10 Rapides Parish Police Jury, Rapides Parish Sales Tax District #3
- 11 St. Charles Parish
- 12 St. James Parish Council 1%
- 13 St. John Parish
- 14 Education Facilities District
- 15 West Carroll Parish Police Jury 3%
- 16 Winn Parish - Expires 10/1/2015
- 17 * not included on increase of taxes, Not exempt
- 18 Jefferson Parish
- 19 City of New Orleans
- 20 Ascension Parish
- 21 Caddo Parish
- 22 City of Monroe 1%
- 23 City of West Monroe 2%
- 24 Ouachita Parish Police Jury 2%
- 25 Calcasieu Parish Police Jury 1%
- 26 City of Lake Charles - Brownfield Area Only
- 27 Lincoln Parish