Sales Tax Streamlining and Modernization Commission
October 07, 2015
Louisiana-Wide Sales Tax Base Analysis

Yes = Taxable No = Not Taxable	TEB	STATE	ASCENSION	CADDO	CALCASIEU	EAST BATON ROUGE	JEFFERSON	LINCOLN	ORLEANS	OUACHITA	PLAQUEMINES	RAPIDES	ST. CHARLES	ST. HELENA	ST. JAMES	ST. JOHN THE BAPTIST	WEST BATON ROUGE	WEST CARROLL	WINN	ACADIA, ALLEN, ASSUMPTION, AVOYELLES, BEAUREGARD, BIENVILLE, BOSSIER, CALDWELL, CATAHOULA, CLAIBORNE, CORCORDIA, DE SOTO, EAST CARROLL, EAST FELICIANA, EVANGELINE, FRANKLIN, GRANT, IBERIA, IBERVILLE, JACKSON, JEFFERSON DAVIS, LA SALLE, LAFAYETTE, LAFOURCHE, LIVINGSTON, MADISON, MOREHOUSE, NATCHITOCHES, POINTE COUPEE, RED RIVER, RICHLAND, SABINE, ST. BERNARD, ST. LANDRY, ST. MARTIN, ST. MARY, ST. TAMMANY, TANGIPAHOA, TENSAS, UNION, VERMILLION, VERNON, WASHINGTON, WEBSTER, WEST FELICIANA
39:468 Publicly-Owned Facility	88		20	YES	YES	YES	YES	YES	YES	YES	YES	9	YES	YES	YES	YES	YES	YES	YES	YES
47:301(13)(K) MM&E 47:337.10(I)	11		YES	1	26	YES	18	YES	YES	23	YES	YES	YES	YES	12	YES	YES	YES	YES	YES
47:301(14)(g)(i)(bb) Repairs delivered out of state	62		YES	3	YES	5	YES	30	YES	24	YES	8	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	YES	YES	YES
47:305(D)(1)(j) Pharmaceuticals	192		YES	YES	YES	7	17	YES	YES	22	YES	YES	YES	YES	YES	YES	14	YES	16	YES
47:305(D)(1)(n)-(r)Food for Further Preparation	188		YES	YES	25	7	17	YES	YES	22	29	YES	YES	YES	YES	YES	14	YES	16	YES
47:305.20 Commercial Fishermen	128		YES	YES	YES	YES	18	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
47:305.25 Farm Equipment	130		YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	28	YES	YES	YES	15	YES	YES
47:305.37(B) Propane used for Farming	135		YES	YES	YES	YES	YES	YES	YES	YES	YES	10	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	YES	YES	YES
47:305.54 Annual Louisiana Sales Tax Holiday	152		YES	YES	YES	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	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	YES	YES	YES	13	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	YES	YES	YES
47:337.10(K) VEGF Inhibitors	--		YES	21	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
47:337.10(L) Sales Tax Holiday Option	--		YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	11	YES	YES	YES	YES	YES	YES	YES
Sec. 150-521 thru 150-544 (Orleans Parish)	--		YES	YES	YES	YES	YES	YES	19	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Special 1% Levy																Yes				

YES = TAXABLE
SEE FOOTNOTE #

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
28 St. Helena Parish
29 Plaquemines Parish taxed at 1%
30 Lincoln Parish

DISCLAIMER: THIS MATERIAL IS FOR INFORMATIONAL PURPOSES ONLY. PLEASE CONSULT THE INDIVIDUAL TAXING JURISDICTION/PARISH FOR SPECIFIC DETAILS