



JOSEPH P. LOPINTO, III
SHERIFF AND EX-OFFICIO TAX COLLECTOR
BUREAU OF REVENUE AND TAXATION

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Exemptions and Exclusions enacted as of the 2022 Regular Legislative Session		Is the exemption/exclusion applicable to the below local sales tax levies?				
Louisiana Revised Statute	Description of Exemption or Exclusion	Jeff Parish Council 2.50% Levy Parishwide	Jeff Parish School Board - 2.00% Levy Parishwide	JP Law Enforcement District - 0.25% Levy Parishwide	City of Harahan 0.80% Levy	N1300 Veterans Boulevard EDD 2.00% Levy
4:168	Pari-mutual race tracks.	Yes	Yes	Yes	Yes	Yes
4:227	Off-track betting facilities.	Yes	Yes	Yes	Yes	Yes
6:662 - 667.1	State and Federal Credit Unions	Yes	Yes	Yes	Yes	Yes
12:425	Nonprofit electrical co-ops.	No	No	No	No	No
22:2065	Purchases and rentals of tangible personal property and services by LIGA (LA Insurance Guaranty Association.)	Yes	Yes	Yes	Yes	Yes
33:4169(D)	Construction and operation of sewerage or wastewater treatment facilities by private companies for municipal corporation, parish, or sewerage or water districts.	Yes	Yes	Yes	Yes	Yes
38:2212.4	Bulk purchases of materials, supplies, vehicles, and equipment by a public trust that is turned to give public entities cost effective buying power.	Yes	Yes	Yes	Yes	Yes
39:467	Sales of services and tangible personal property at a publicly owned domed stadium facility or baseball facility.	Yes	Yes	Yes	Yes	Yes
39:468	Sales of services and tangible personal property at certain public facilities	Yes	Yes	Yes	Yes	Yes
47:301(3)(a)	Separately stated installation charges. <i>Also see R.S. 47:301(13)(a).</i>	Yes	Yes	Yes	Yes	Yes
47:301(3)(b)	Separately stated labor charges on property repaired out-of-state.	Yes	Yes	Yes	Yes	Yes
47:301(3)(c)	Separately stated charges to install board roads for oilfield operators.	Yes	Yes	Yes	Yes	Yes
47:301(3)(e)	Manufacturer's rebates given on new vehicles.	Yes	Yes	Yes	Yes	Yes



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47:301(3)(g)	Amounts paid by manufacturer directly to dealers of the manufacturer's products for the purpose of reducing the sales price of the product where such sales price is actually reduced.	Yes	Yes	Yes	Yes	Yes
47:301(3)(i)(i)	Purchases of manufacturing machinery and equipment used directly in the actual manufacturing for agricultural purposes or the actual manufacturing process of an item of tangible personal property, for ultimate sale to another and not intended for internal use.	<i>Yes. See Jefferson Parish Code Section 35-71(a).</i>	<i>Effective Jan 01, 2023 - Partial Exemption of 1.5% Only</i>	<i>Yes. See Jefferson Parish Code Section 35-71(a).</i>	No	No
47:301(3)(j)	Purchases of electric power or energy, or natural gas for use by paper or wood products manufacturing facilities. See also: 47:305(D)(1)(d)	Yes	Yes	Yes	Yes	Yes
47:301(3)(k)(i)	Purchases of tangible personal property consumed in manufacturing process (fuses, belts, felts, wires, conveyor belts, lubricants and motor oils). Purchases of repairs and maintenance of manufacturing machinery and equipment. Limited to certified manufacturers with NAICS codes 3211-3222 and 113310.	No	No	No	No	No
47:301(6)(b)	Room rentals at camp and retreat facilities owned by nonprofit organizations. (Only applied to religious organizations prior to 7/1/05).	Yes	Yes	Yes	Yes	Yes
47:301(6)(c)	Room rentals at certain homeless shelters. Room rental charge must be less than \$20/day.	Yes	Yes	Yes	Yes	Yes
47:301(7)(b)	Rentals or leases of certain oilfield property for re-lease or re-rental.	No	No	No	No	No



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47:301(7)(c)	Rentals or leases of property to be used in the performance of a contract with the U.S. Department of the Navy for the overhaul of a U.S. Navy vessel.	Yes	Yes	Yes	Yes	Yes
47:301(7)(d)	Leases of airplanes and airplane equipment by commuter airlines domiciled in Louisiana.	No	No	No	No	No
47:301(7)(e)	Leases of tangible personal property by hospitals that provide free care to all patients.	Yes	Yes	Yes	Yes	Yes
47:301(7)(f)	Leases of educational materials and equipment used for classroom instruction by approved schools. *Subject to the full 4% state sales tax from 7/1/00 to 6/30/01.	Yes	Yes	Yes	Yes	Yes
47:301(7)(g)	Leases of tangible personal property by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	Yes	Yes	Yes	Yes	Yes
47:301(7)(h)	Leases of motor vehicles by a licensed motor vehicle dealer or manufacturer that are furnished at no charge to a customer under the terms of a warranty agreement.	Yes	Yes	Yes	Yes	Yes
47:301(7)(i)	Lease or rental of tangible personal property made under the provisions of Medicare.	Yes	Yes	Yes	Yes	Yes
47:301(7)(j)	Lease or rental of manufacturing machinery and equipment used to produce unblended biodiesel.	No	No	No	No	No
47:301(7)(k)	Lease or rental of crane and related equipment with an operator. <i>Nontaxable service .</i>	Yes	Yes	Yes	Yes	Yes



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47:301(7)(l)	Lease or rental of pallets used in packaging products produced by a manufacturer.	Yes	Yes	Yes	Yes	Yes
47:301(7)(m)	Lease or rental by short-term equipment rental dealer for the purpose of re-release or re-rental.	Yes	Yes	Yes	Yes	Yes
47:301(8)(b)	Sales made to any regionally accredited independent institution of higher education that is a member of the Louisiana Association of Independent colleges and Universities. This does not apply to sales made by the institutions that are normally subjected to the sales tax.	No	No	No	No	No
47:301(8)(c)(i)	Purchases, leases, storage, or consumption of tangible personal property and services by the state or local agencies, boards, commissions, instrumentalities, or other political subdivisions within Louisiana. Includes state agencies, parish and municipal libraries, school boards, parish and municipal governing authorities, law enforcement districts, waterworks districts, and public housing authorities.	Yes	Yes	Yes	Yes	Yes
47:301(8)(d)(i)	Sales of bibles, songbooks, literature used for religious classes by churches and synagogues recognized under IRC 501(c)(3). See RIB No. 06-022 issued May 5, 2006.	Yes	Yes	Yes	Yes	Yes
47:301(8)(e)(i)	Purchases of tangible personal property and services and leases of tangible personal property by the Society of Little Sisters of the Poor. See RIB No. 06-022 issued May 5, 2006.	Yes	Yes	Yes	Yes	Yes



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47:301(8)(f)	Purchases by nonprofit entities that sell donated goods and spend 75% or more of revenue on directly employing or training for employment persons with disabilities or working place disadvantages. Organization must apply for exclusion.	No	No	No	No	No
47:301(10)(a)(i)&(iii)	Sales of tangible personal property for resale. Sales of tangible personal property for lease or rental.	<i>See 47:301(10)(a)(ii) for local sales tax provisions</i>	<i>See 47:301(10)(a)(ii) for local sales tax provisions</i>	<i>See 47:301(10)(a)(ii) for local sales tax provisions</i>	<i>See 47:301(10)(a)(ii) for local sales tax provisions</i>	<i>See 47:301(10)(a)(ii) for local sales tax provisions</i>
47:301(10)(a)(ii)	Sales of marijuana recommended for therapeutic use. Effective July 1, 2020.	Yes	Yes	Yes	Yes	Yes
47:301(10)(a)(v)	Purchases of new research equipment by commercial biotechnology research companies. *Became null and void June 30, 2006.	No	No	No	No	No
47:301(10)(a)(vi)	Purchases by motion picture production companies. See RS 47:1121-1128.	No	No	No	No	No
47:301(10)(b)	Sales of tangible personal property through vending machines.	<i>See 47:301(10)(b)(ii) for local sales tax provisions</i>	<i>See 47:301(10)(b)(ii) for local sales tax provisions</i>	<i>See 47:301(10)(b)(ii) for local sales tax provisions</i>	<i>See 47:301(10)(b)(ii) for local sales tax provisions</i>	<i>See 47:301(10)(b)(ii) for local sales tax provisions</i>
47:301(10)(c)(ii)(aa)	Sales of electricity for chlor-alkali manufacturing processes.	No	No	No	No	No
47:301(10)(c)(ii)(bb)	Isolated or occasional sales of tangible person property.	Yes	Yes	Yes	Yes	Yes
47:301(10)(d)	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products.	Yes	Yes	Yes	Yes	Yes



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47:301(10)(e)	Sale of raw agricultural commodities to be utilized in producing crops or animals for market.	Yes	Yes	Yes	Yes	Yes
47:301(10)(g)	Sale of corporeal movable property to the U.S. government when title passes prior to incorporation into the final product.	Yes	Yes	Yes	Yes	Yes
47:301(10)(h)	Sales of food products by Girl Scouts, Boy Scouts, Big Brother, and Big Sister organizations.	Yes	Yes	Yes	Yes	Yes
47:301(10)(i)	Purchases by independent operators of new or used school buses, which are less than five years old and which will be used exclusively in a public school system.	Yes	Yes	Yes	Yes	Yes
47:301(10)(j)	Purchases of tangible personal property by food banks as defined by R.S. 9:2799.	Yes	Yes	Yes	Yes	Yes
47:301(10)(k)	Sales of airplanes and airplane equipment to commuter airlines domiciled in Louisiana.	Yes	Yes	Yes	Yes	Yes
47:301(10)(l)	Purchases of certain pollution control equipment used to control industrial pollution.	No	No	No	No	No
47:301(10)(m)	Sale of aircraft manufactured in Louisiana with seating capacity in excess of fifty persons.	Yes	Yes	Yes	Yes	Yes
47:301(10)(n)	Purchases of "pelletized paper waste" as defined for certain specified uses.	Yes	Yes	Yes	Yes	Yes
47:301(10)(o)	Purchases of fire-fighting equipment by volunteer fire departments or public fire departments.	Yes	Yes	Yes	Yes	Yes



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47:301(10)(p)	Purchases of tangible person property and sales of services to hospitals that provide free care to all patients. <i>Also see R.S. 47:301(18)(c).</i>	Yes	Yes	Yes	Yes	Yes
47:301(10)(q)(i)(ii)	Sales of educational materials and equipment used for classroom instruction to approved parochial and private elementary and secondary schools.	Yes	Yes	Yes	Yes	Yes
47:301(10)(r)	Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	Yes	Yes	Yes	Yes	Yes
47:301(10)(t)	Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers.	Yes	Yes	Yes	Yes	Yes
47:301(10)(v)	Cellular phones or accessories given or sold to customers below cost in connections with purchase of a service contract.	Yes	Yes	Yes	Yes	Yes
47:301(10)(x)(i)	Purchase of fuel or gas by residential consumers.	No	No	No	No	No
47:301(10)(y)(i)	Manufacturing machinery and equipment used to produce or extract unblended biodiesel.	No	No	No	No	No
47:301(10)(aa)(i)	Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3).	Yes	Yes	Yes	Yes	Yes
47:301(10)(cc)	Purchase of textbooks and course-related software by certain private postsecondary academic institutions. Must comply with statutory provisions.	Yes	Yes	Yes	Yes	Yes



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47:301(10)(dd)	Purchase of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools that participate in the national program.	No	No	No	No	No
47:301(10)(ee)	Sale or use of storm shutter devices.	No	No	No	No	No
47:301(10)(ff)	Sales of tangible personal property by the Military Department which occur on military installations.	Yes	Yes	Yes	Yes	Yes
47:301(10)(gg)	Sales of anthropogenic carbon dioxide for use in a qualified tertiary recovery project. Project must be approved by DNR.	Yes	Yes	Yes	Yes	Yes
47:301(13)(a)	Market value of a like item traded in on a sale of tangible personal property.	Yes	Yes	Yes	Yes	Yes
47:301(13)(a)	Separately stated finance charges, service charges, and cash discounts.	Yes	Yes	Yes	Yes	Yes
47:301(13)(a)	Separately stated labor charges for installation of tangible personal property. <i>Also see R.S. 47:301(3)(a).</i>	Yes	Yes	Yes	Yes	Yes
47:301(13)(b)	Manufacturers rebates given on new vehicles.	Yes	Yes	Yes	Yes	Yes
47:301(13)(c)	First \$50,000 of sales price of new farm equipment used in poultry production.	Yes	Yes	Yes	Yes	Yes
47:301(13)(e)	Amounts paid by manufacturers directly to dealers.	Yes	Yes	Yes	Yes	Yes



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47:301(13)(k)	Sales of manufacturing machinery and equipment used directly in the actual manufacturing for agricultural purposes or the actual manufacturing process of an item of tangible personal property, for ultimate sale to another and not intended for internal use.	<i>Yes. See Jefferson Parish Code Section 35-71(a).</i>	<i>Effective Jan 01, 2023 - Partial Exemption of 1.5% Only</i>	<i>Yes. See Jefferson Parish Code Section 35-71(a).</i>	No	No
47:301(13)(l)	Specialty items sold to members for fund-raising purposes by nonprofit carnival organizations domiciled within Louisiana and participating in a parade sponsored by a carnival organization.	Yes	Yes	Yes	Yes	Yes
47:301(13)(m)	Purchases of electric power or energy, or natural gas for use by paper or wood products manufacturing facilities. *Cost price of natural gas does not include any amount in excess of \$6.20 effective 7/1/06-6/30/07. Effective 7/1/06 electricity was not taxed per R.S. 302(T), 321(J), and 331(R).	No	No	No	No	No
47:301(14)(b)(i)(aa)	Admission charges to athletic events of schools, colleges, and universities.	Yes	Yes	Yes	Yes	Yes
47:301(14)(b)(i)(bb)	Membership fees or dues of nonprofit, civic associations including the YMCA, CYO, and YWCA.	Yes	Yes	Yes	Yes	Yes
47:301(14)(b)(ii)	Admissions to art, history, and scientific museums, aquariums, zoological parks, botanical gardens, arboretums, nature centers, planetariums, etc.	Yes	Yes	Yes	Yes	Yes



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47:301(14)(b)(iv)	Receipts from camp and retreat facilities owned and operated by nonprofit organizations. Room rental receipts are only excluded if the guests participate in the nonprofit activity of the camp or retreat.	Yes	Yes	Yes	Yes	Yes
47:301(14)(g)(i)(bb)	Repairs performed in Louisiana when the repaired property is delivered out of state.	No	No	No	No	No
47:301(14)(g)(iii)	Labor, materials, services and supplies used for the repair, renovation, or conversion of any drilling rig or machinery and equipment which become component parts of any drilling rig used exclusively for the exploration or development of minerals in federal offshore areas. <i>See R.S. 47:305(I).</i>	Yes	Yes	Yes	Yes	Yes
47:301.14(g)(iv)	Surface preparation, coating and painting of fixed or rotary wing military aircraft or certified transport category aircraft with a FAA registration address outside Louisiana.	Yes	Yes	Yes	Yes	Yes
47:301(14)(h)	Sales of any service or action performed pursuant to a contract with the U.S. Dept of Navy for the construction or overhaul of a U.S. Navy vessel.	Yes	Yes	Yes	Yes	Yes
47:301(16)(b)(i)	Stocks, bonds, notes or other obligations and securities.	Yes	Yes	Yes	Yes	Yes
47:301(16)(b)(ii)	Sales of gold, silver, or numismatic coins, or platinum, gold or silver bullion having a total value of \$1,000 or more.	Yes	Yes	Yes	Yes	Yes
47:301(16)(b)(iii)	Proprietary geophysical survey information or geophysical data analysis furnished under a restricted use agreement.	Yes	Yes	Yes	Yes	Yes



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47:301(16)(c)	Repair of a vehicle by a licensed motor vehicle dealer subsequent to the lapse of a warranty when the repair is performed at no cost to the owner of the vehicle.	Yes	Yes	Yes	Yes	Yes
47:301(16)(e)	Certain work products created by professionals licensed under Title 37 in the normal course of their professional business. Work products that are duplicated without modification for sale to multiple purchasers and sales of software are not included.	Yes	Yes	Yes	Yes	Yes
47:301(16)(f)	Pharmaceuticals administered to livestock used for agricultural purchases.	Yes	Yes	Yes	Yes	Yes
47:301(16)(g)(i)	Used manufactured homes and 54% of price of new manufactured homes. Law amended to include qualified factory built homes effective 7/1/09. Can be applied retroactively but correctly computed taxes not paid under protest are not refundable.	Yes	Yes	Yes	Yes	Yes
47:301(16)(h)(i)	Custom computer software.	No	No	No	No	No
47:301(16)(i)(1)	First purchase of specified digital radio/television conversion equipment by FCC license holders.	No	No	No	No	No
47:301(16)(j)	Materials used directly in the collection of blood.	Yes	Yes	Yes	Yes	Yes
47:301(16)(k)	Apheresis kits and leuko reduction filters.	Yes	Yes	Yes	Yes	Yes
47:301(16)(l)	Other constructions permanently attached to the ground.	Yes	Yes	Yes	Yes	Yes



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47:301(16)(m)(i)	Sales or use of machinery and equipment used by a motor vehicle manufacturer (NAICS code = 3361) or glass container manufacturer (NAICS code = 327213)(effective 7/1/09).	No	No	No	No	No
47:301(16)(n)(i)	Purchases of machinery and equipment by owners of radio stations located in Louisiana and licensed by the FCC.	No	No	No	No	No
47:301(16)(o)	Purchases of machinery and equipment by certain utilities with a NAICS sector code 22111, electric power generation.	No	No	No	No	No
47:301(16)(p)	Sales of newspaper.	Yes	Yes	Yes	Yes	Yes
47:301(18)(a)(i)	Donations of food to qualified food banks by retail dealers.	No	No	No	No	No
47:301(18)(a)(ii)	Sale or donation to a Louisiana school that meets the definition in R.S. 17:236 or to a public or recognized independent institution of higher education of property originally purchased for resale.	Yes	Yes	Yes	Yes	Yes
47:301(18)(a)(iii)	Tangible personal property other than vehicles acquired for lease or rental.	Yes	Yes	Yes	Yes	Yes
47:301(18)(c)	Supplies and equipment which are reasonably necessary for the operation of a free hospital.	Yes	Yes	Yes	Yes	Yes
47:301(18)(d)(ii)	Tangible personal property created or derived as a residue or byproduct from the processing of raw materials for resale when used by the manufacturer of such property. Does not include refinery gas.	Yes	Yes	Yes	Yes	Yes
47:301(18)(e)(i)	Tangible personal property sold by approved parochial and private elementary and secondary schools for support of the school.	Yes	Yes	Yes	Yes	Yes



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47:301(18)(e)(ii)	Purchases of educational materials and equipment used for classroom instruction by approved parochial and private elementary and secondary schools.	Yes	Yes	Yes	Yes	Yes
47:301(18)(f)	Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	Yes	Yes	Yes	Yes	Yes
47:301(18)(g)	The term "use" shall not mean or include funeral directing services as defined in Subparagraph (10)(s) of this Section. However, such services shall not mean or include the sale, lease, rental, or use of any tangible personal property as those terms are defined in this Section.	Yes	Yes	Yes	Yes	Yes
47:301(18)(h)	Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers.	Yes	Yes	Yes	Yes	Yes
47:301(18)(i)	Cellular phones or accessories given or sold to customers below cost in connections with purchase of a service contract.	Yes	Yes	Yes	Yes	Yes



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47:301(18)(j)	Dealer's disposition of cellular, PCS, or wireless telephone, or other wireless personal communication devices, the term "use" shall not mean or include the withdrawal, use, distribution, consumption, storage, donation, or any other disposition of such telephone or electronic accessory by the dealer. However, such services shall not mean or include the sale, lease, rental, or use of any tangible personal property as those terms are defined in this Section.	Yes	Yes	Yes	Yes	Yes
47:301(18)(k)	The term "use" shall not mean or include the purchase, the use, the consumption, the distribution, the storage for use or consumption, or the exercise of any right or power over manufacturing machinery and equipment used or consumed to manufacture, produce, or extract unblended biodiesel.	No	No	No	No	No
47:301(18)(m)(i)	The term "use" shall not include the purchase or the exercise of any right or power over toys by a non-profit organization exempt from federal taxation pursuant to Section 501(c)(3) of the Internal Revenue Code of the sole purpose of the purchasing organization is to donate toys to minors and the toys are, in fact, donated.	Yes	Yes	Yes	Yes	Yes



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47:301(18)(n)	The term "use" shall not include the purchase, importation, storage, distribution, or exportation of, or exercise of any right or power over, textbooks and course-related software by a private postsecondary academic degree-granting institution under specific circumstances.	Yes	Yes	Yes	Yes	Yes
47:301(18)(o)	Sale or use of storm shutter devices.	No	No	No	No	No
47:301(18)(p)	Sales of anthropogenic carbon dioxide for use in a qualified tertiary recovery project. Project must be approved by DNR.	Yes	Yes	Yes	Yes	Yes
47:301(28)	Lease or rental of manufacturing machinery and equipment used in the manufacturing process.	No	No	No	No	No
47:305(A)(1)	Sales of farm products direct from the farm by producers.	Yes	Yes	Yes	Yes	Yes
47:305(A)(2)	Racehorses entered in races and claimed at any meet in Louisiana.	No	No	No	No	No
47:305(A)(4)(a)	Sales of feed and feed additives for animals used for commercial or agricultural purposes.	Yes	Yes	Yes	Yes	Yes
47:305(A)(5)(a)	Sales of materials, supplies, equipment, fuel and related items other than vessels used in the production and harvesting of crawfish.	No	No	No	No	No
47:305(A)(5)(b)	Sales of bait and feed used in the production and harvesting of crawfish.	No	No	No	No	No
47:305(A)(6)	Sales of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production and harvesting of catfish.	No	No	No	No	No



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47:305(B)	Farm products produced by farmers and used by the farmers and their families.	Yes	Yes	Yes	Yes	Yes
47:305(C)	Articles traded in on new articles.	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(a)	Sales of gasoline. <i>*Provided motor fuels tax has been paid. Otherwise, the suspended tax rate applies.</i>	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(b)	Sales of steam.	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(c)	Sales of water.	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(c)	Sales of water sold directly to the consumer for residential use. <i>*Per Article VII, Section 2.2 of the Louisiana Constitution.</i>	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(d)	Sales of electricity for nonresidential use.	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(d)	Sales of electricity sold directly to the consumer for residential use. <i>*Per Article VII, Section 2.2 of the Louisiana Constitution.</i>	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(e)	Sales of newspaper. <i>See exclusion under R.S. 47:301(16)(p).</i>	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(f)	Sales of fertilizers and containers to farmers.	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(g)	Sales of natural gas for nonresidential use.	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(g)	Sales of natural gas sold directly to the consumer for residential use. <i>*Per Article VII, Section 2.2 of the Louisiana Constitution.</i>	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(h)	Materials and energy sources used for boiler fuel or to fuel the generation of electricity for resale. Does not include refinery gas and natural gas.	Yes	Yes	Yes	Yes	Yes



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47:305(D)(1)(i)	New automobiles, trucks, and aircraft removed from inventory for use as demonstrators.	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(i)	New boats, vessels, or other water craft removed from inventory for use as demonstrators.	Yes	Yes	Yes	Yes	Yes
47:305(D)(1)(i)	Drugs prescribed by physicians and dentists. <i>*Per Article VII, Section 2.2 of the Louisiana Constitution .</i>	1.0% Exemption Only	No	Yes	No	No
47:305(D)(1)(k)	Orthotic devices, including prescription eyeglasses and contact lenses, and prosthetic devices and wheelchairs and wheelchair lifts prescribed by physicians, optometrists or licensed chiropractors for personal use.	1.0% Exemption Only	No	Yes	No	No
47:305(D)(1)(l)	Ostomy, colostomy, ileostomy devices and equipment.	1.0% Exemption Only	No	Yes	No	No
47:305(D)(1)(m)	Patient aids for home use prescribed by a physician.	1.0% Exemption Only	No	Yes	No	No
47:305(D)(1)(n)-(r)	Food for further preparation and consumption in the home. <i>*Per Article VII, Section 2.2 of the Louisiana Constitution .</i>	1.0% Exemption Only	No	Yes	No	No
47:305(D)(1)(s)	Medical devices used by a patient in the treatment of any disease under the supervision of a physician or administered by a physician, nurse, or other health care professional.	1.0% Exemption Only	No	Yes	No	No
47:305(D)(1)(t)	Restorative materials used by dentists.	Yes	Yes	Yes	Yes	Yes



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47:305(D)(1)(u)	Adaptive driving equipment and motor vehicle modifications prescribed by a physician, licensed chiropractor, or driver rehabilitation specialist licensed by the state.	No	No	No	No	No
47:305(D)(2)(a)	Sales of meals by educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious or medical organizations.	Yes	Yes	Yes	Yes	Yes
47:305(D)(4)(b)	Sales of cancer and related chemotherapy prescription drugs used exclusively by the patient in his medical treatment when administered exclusively to the patient by a physician, nurse, or other health care professional in a physician's office where patients are not regularly kept as bed patients for twenty-four hours or more.	<i>Yes. See LAC 61:1.4401 for limitations</i>	<i>Yes. See LAC 61:1.4401 for limitations</i>	<i>Yes. See LAC 61:1.4401 for limitations</i>	<i>Yes. See LAC 61:1.4401 for limitations</i>	<i>Yes. See LAC 61:1.4401 for limitations</i>
47:305(F)	Amount paid by radio and television broadcasters for the rights to broadcast film, video, and tape.	Yes	Yes	Yes	Yes	Yes
47:305(G)	Purchases or rentals of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription.	Yes	Yes	Yes	Yes	Yes
47:305(I)	Repairs and materials used on drilling rigs and equipment used exclusively for exploration and development of minerals outside the territorial limits of the state in federal offshore waters. <i>See exclusion under R.S. 47:301(14)(g)(iii). See RIB No. 07-016 issued 5/22/07.</i>	Yes	Yes	Yes	Yes	Yes



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47:305.1	Sales and use of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce.	Yes	Yes	Yes	Yes	Yes
47:305.2	Sales of insulin.	No	No	No	No	No
47:305.3	Seeds used in the planting of crops	Yes	Yes	Yes	Yes	Yes
47:305.6	Sales of admission tickets by Little Theater organizations.	Yes	Yes	Yes	Yes	Yes
47:305.7	Sales of tickets to musical performances of nonprofit musical organizations.	Yes	Yes	Yes	Yes	Yes
47:305.8	Sales of pesticides to be used for agricultural purposes.	Yes	Yes	Yes	Yes	Yes
47:305.9	Rentals of motion picture films to commercial theaters.	Yes	Yes	Yes	Yes	Yes
47:305.10	Property purchased for exclusive use outside the state (offshore).	Yes	Yes	Yes	Yes	Yes
47:305.11	Additional tax levy on property and services for use in fulfilling lump sum construction contracts in existence at time additional tax levied. <i>Generally affects only most recent tax levy in 1984 of 1%.</i>	Yes	Yes	Yes	Yes	Yes
47:305.13	Sales of admission to entertainment events sponsored by domestic nonprofit charitable, religious and educational organizations.	Yes	Yes	Yes	Yes	Yes
47:305.14(A)(1)	Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations.	Yes	Yes	Yes	Yes	Yes
47:305.14(A)(1)	Sales of newspapers by certain nonprofit organizations.	Yes	Yes	Yes	Yes	Yes
47:305.14(A)(4)	Sales by thrift shops located on military installations.	Yes	Yes	Yes	Yes	Yes
47:305.14(A)(5)	Sales to Nonprofit Literacy Organizations.	Yes	Yes	Yes	Yes	Yes



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47:305.15(A)	Sales by blind persons who operate certain small businesses.	Yes	Yes	Yes	Yes	Yes
47:305.15(B)	Sales and purchases by certain organizations that provide training for blind persons.	Yes	Yes	Yes	Yes	Yes
47:305.16	Cable television installation and repair services.	Yes	Yes	Yes	Yes	Yes
47:305.17	Receipts from coin-operated washing and drying machines in commercial Laundromats.	Yes	Yes	Yes	Yes	Yes
47:305.18	All outside gate admissions and parking fees at fairs and festivals sponsored by nonprofit organizations.	No	No	No	No	No
47:305.19	Receipts from the lease or rental of vessels for use offshore in mineral production, or for providing services to those engaged in mineral production.	Yes	Yes	Yes	Yes	Yes
47:305.20(A)	Purchases of fishing boats, supplies, fuel, lubricants, and repairs for the boats by licensed commercial fishermen.	Yes	No	No	No	No
47:305.20(A)	Purchases of repairs, parts, materials, and supplies used for the operation and maintenance of qualifying seafood processing plants.	Yes	No	No	No	No
47:305.24	Student farmer exemption	No	No	No	No	No
47:305.25(A)(1-2)	First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments.	No	No	No	No	No
47:305.25(A)(3)	First \$50,000 of the sales price of farm irrigation equipment.	No	No	No	No	No



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47:305.25(A)(4)	First \$50,000 of the sales price of other farm implements and equipment used for agricultural purposes in the production of food and fiber and on the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities.	No	No	No	No	No
47:305.25(A)(5)						
47:305.25(A)(6)	First \$50,000 of the sales price of polyroll tubing for commercial farm irrigation. Effective October 1, 2017.	No	No	No	No	No
47:305.26	New vehicles furnished by a vehicle dealer to a secondary school, college, or public school board for use in accredited driver education program.	No	No	No	No	No
47:305.28	Gasohol, if the alcohol used in the manufacture has been distilled in Louisiana from agricultural commodities. <i>*If motor fuels tax has been paid.</i>	Yes	Yes	Yes	Yes	Yes
47:305.33	Sales of materials for the construction of and supplies for the operation of certain nonprofit multipurpose retirement centers.	No	No	No	No	No
47:305.36(A)	Sales of motor vehicles to be leased or rented by qualified lessors. <i>*Includes trailers and semi trailers. See R>s> 47:301(10)(a)(i), (10)(a)(iii), and (18)(a)(iii) for an exclusion from the tax .</i>	No	No	No	No	No
47:305.36(A)	Leases of motor vehicles by qualified lessors for release or re-rental.	No	No	No	No	No
47:305.37	Sales of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers.	No	No	No	No	No



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Exemptions and Exclusions enacted as of the 2022 Regular Legislative Session		Is the exemption/exclusion applicable to the below local sales tax levies?				
Louisiana Revised Statute	Description of Exemption or Exclusion	Jeff Parish Council 2.50% Levy Parishwide	Jeff Parish School Board - 2.00% Levy Parishwide	JP Law Enforcement District - 0.25% Levy Parishwide	City of Harahan 0.80% Levy	N1300 Veterans Boulevard EDD 2.00% Levy
47:305.38	Sales or purchases by sheltered workshops for the mentally retarded licensed by the La. Dept. of Social Services.	Yes	Yes	Yes	Yes	Yes
47:305.39	Purchase of butane, propane, and liquefied petroleum gases for private residential consumption. <i>*See R.S. 47:301(10)(x) for an exclusion from the tax.</i>	No	No	No	No	No
47:305.40	Specialty items purchased by carnival and nonprofit organizations sponsoring a Mardi Gras parade or ball. <i>See exclusion under R.S. 47:301(13)(l). See RIB No. 05-011.</i>	No	No	No	No	No
47:305.41	Purchases, sales, and rentals of tangible personal property by Ducks Unlimited and Bass Life Associates.	Yes	Yes	Yes	Yes	Yes
47:305.42	Tickets to dance, drama or performing arts performance sponsored by domestic nonprofit organizations.	No	No	No	No	No
47:305.43	Purchases and sales made by nonprofit organizations dedicated exclusively to the conservation of migratory North American waterfowl and wetland habitat or the conservation of fish.	Yes	Yes	Yes	Yes	Yes
47:305.44	Raw materials used in a printing process.	Yes	Yes	Yes	Yes	Yes
47:305.45	Cars, piggy back trailers, and rolling stock owned, operated or leased by a railroad. <i>See R.S. 47:305.50(E)(1) & (2) for additional information.</i>	Yes	Yes	Yes	Yes	Yes
47:305.46	Purchases made with U.S. Dept. of Agriculture food stamp coupons and purchases made under the Women, Infants and Children's Program.	Yes	Yes	Yes	Yes	Yes



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47:305.47	Pharmaceutical samples manufactured or imported into the state free of charge.	Yes	Yes	Yes	Yes	Yes
47:305.48	Motor vehicles purchased in another state by military personnel stationed in Louisiana who are residents of the state where the vehicle was purchased and have paid that state's tax. <i>*Credit allowed for taxes paid to another state under R.S. 47:303(A). This generally duplicates provisions of federal law which mandates exemption.</i>	No	No	No	No	No
47:305.49	Catalogs distributed in the state free of charge.	Yes	Yes	Yes	Yes	Yes
47:305.50(A)(1)	Purchases of trucks, tandem trucks, tractors, and truck-trailers with a gross weight of 26,000 pounds or more and trailers and semi-trailers as defined in R.S. 47:451 that are used at least 80% of the time in interstate commerce.	Yes	Yes	Yes	Yes	Yes
47:305.50(A)(2)	Purchase, use or lease of qualifying trucks over 80,000 pounds and trailers for use with qualifying truck.	Yes	Yes	Yes	Yes	Yes
47:305.50(B)	Purchases of contract carrier buses used at least 80% in interstate commerce with a minimum passenger capacity of 35 persons and a gross vehicle weight of 26,000 pounds	Yes	Yes	Yes	Yes	Yes
47:305.50(E)(1)	Sales or leases of rail rolling stock.	Yes	Yes	Yes	Yes	Yes
47:305.50(E)(2)	Sales or services used in the fabrication, modification or repair of rail rolling stock.	No	No	No	No	No
47:305.50(F)	Sales of "green" railroad ties to railroads for use in other states.	Yes	Yes	Yes	Yes	Yes



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47:305.51	Purchases of utilities by approved steelworks, blast furnaces, coke ovens, or rolling mills under certain specified conditions.	Yes	Yes	Yes	Yes	Yes
47:305.52	Sales of custom computer software	<i>Yes. See Jefferson Parish Code Section 35-71(a).</i>	<i>Effective Jan 01, 2023 - Partial Exemption of 1.5% Only</i>	<i>Yes. See Jefferson Parish Code Section 35-71(a).</i>	No	No
47:305.53	Sales, rentals or leases, taxable services and purchases by nonprofit organizations established before 1975 that conduct a comprehensive program on sickle cell disease.	Yes	Yes	Yes	Yes	Yes
47:305.54	Sale Tax Holiday the first consecutive Friday and Saturday of August each year. *Exemption applies to first \$2,500 of the purchase price of most items of tangible personal property, except vehicles subject to license and title and meals for consumption on the premises where purchased, including to-go orders. See RIB 07-017-A for more information.	No	No	No	No	No
47:305.56	Purchases of off-road vehicles by certain buyers domiciled in another state. Exemption applies if the state in which the buyer is domiciled provides a similar exemption. See RIB 07-024 for additional information.	No	No	No	No	No
47:305.57	Purchases of one-of-a-kind works of art from an established location within a cultural products district.	Yes	Yes	Yes	Yes	Yes



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47:305.58	Sales Tax Holiday the last weekend of May. *Exemption applies to first \$1,500 of the purchase price of certain hurricane-preparedness items or supplies. See RIB 07-027 for more information.	No	No	No	No	No
47:305.59(A)	Purchases of construction materials by Habitat for Humanity affiliates or Fuller Center for Housing covenant partners (effective 7/1/09) located in Louisiana when the materials are for use in constructing new residences in Louisiana.	Yes	Yes	Yes	Yes	Yes
47:305.59(B)	Purchases of construction materials to charitable animal shelters for use in constructing new animal shelters in this State and the construction begins between July 1 2021 and June 30, 2025.	Yes	Yes	Yes	Yes	Yes
47:305.60 47:305.61	Purchases and use of certain water conservation equipment for use within the Sparta Groundwater Conservation District.	Yes	Yes	Yes	Yes	Yes
47:305.62	Sales Tax Holiday the first weekend of September. Exemption applies to consumer purchases of firearms, ammunition, and hunting supplies. Includes local sales tax. See LAC 61:I.4425 for more information	Yes	Yes	Yes	Yes	Yes
47:305.63	Sales of polyroll tubing used for commercial farm irrigation.	No	No	No	No	No
47:305.64	Purchase, lease, or repair of certain capital equipment and computer software for qualifying radiation therapy treatment centers including the Biomedical Research Foundation and Mary Byrd Perkins Cancer Center.	No	No	No	No	No



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47:305.65	Purchase of construction materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners located in Louisiana when the materials are for use in constructing, rehabilitation, or renovating residences in Louisiana. Subject to \$500,000 annual cap of state and local exemptions.	Yes	Yes	Yes	Yes	Yes
47:305.66	Sales, rentals or leases, taxable services and purchases by parish councils on aging.	No	No	No	No	No
47:305.67	Purchase of breastfeeding items including breast pumps and accessories , replacement parts, storage bags and accessories, and nursing bras.	No	No	No	No	No
47:305.68	Purchase, use, or rental of materials, services, property, and supplies, by Fore!Kids Foundation.	Yes	Yes	Yes	Yes	Yes
47:305.70	Purchase of construction materials to the Make It Right Foundation when such materials are for use in constructing new residential dwellings in Louisiana. Effective 07/01/2012.	Yes	Yes	Yes	Yes	Yes
47:305.71	Purchases of construction materials by the St. Bernard Project, Inc. located in Louisiana when the materials are for the use in rehabilitating existing residential dwellings or constructing new residential dwellings in Louisiana.	Yes	Yes	Yes	Yes	Yes
47:305.72	Rebates of sales and use tax for motor vehicles used by persons with orthopedic disabilities	No	No	No	No	No



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47:305.74	Sales Tax Holiday; November 20th and 21st; Hurricane Laura, Hurricane Delta, and the COVID pandemic	No	No	No	No	No
47:337.10.2	Local sales and use tax; feminine hygiene products and diapers	No	No	No	No	No
47:473(H)	Vehicles provided by dealers to employees of educational institutions bearing dealer license plates	Yes	Yes	Yes	Yes	Yes
47:6001	Antique airplanes and certain other aircraft which are maintained by collectors and not used for commercial purposes	Yes	Yes	Yes	Yes	Yes
47:6040	Sales of certain antique motor vehicles. <i>Effective 07/01/2019.</i>	Yes	Yes	Yes	Yes	Yes