

Exemption Table

Taxable Rate of Transactions for Exemptions and Exclusions

Includes legislative changes enacted through 2014 Regular Session ending June 2, 2014.

Louisiana Revised Statutes	Description	01/01/03-06/30/03	07/01/03-06/30/04	07/01/04-06/30/05	07/01/05-6/30/07	07/01/07-06/30/09	07/01/09-06/30/11	07/01/11-06/30/13	Beginning 07/01/13
Art VII Sec 27 of LA Constitution	Gasoline, diesel fuel or special fuels subject to excise tax	0%	0%	0%	0%	0%	0%	0%	0%
4:168	Pari-mutual race tracks	0%	0%	0%	0%	0%	0%	0%	0%
4:227	Off-track betting facilities.	0%	0%	0%	0%	0%	0%	0%	0%
12:425	Nonprofit electrical co-ops.	4%	4%	4%	4%	4%	1%	1%	1%
22:2065	Purchases and rentals of tangible personal property and services by LIGA (La. Insurance Guaranty Assoc.).	4%	4%	4%	4%	4%	1%	1%	1%
33:4169(D)	Construction and operation of sewerage or wastewater treatment facilities by private companies for municipal corporation, parish, or sewerage or water districts.	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
39:467	Sales in and admissions to the Louisiana Superdome, New Orleans Arena, Zephyr Field (effective 8/1/2005) and Cajundome (effective 7/1/2009). Does not include sales of tangible personal property at trade shows or similar events.	0%	0%	0%	0%	0%	0%	0%	0%
39:468	Sales in and admissions to Rapides Parish Coliseum, Sugarena, and Lamar-Dixon Center (effective 9/2010). Parish tax authorities must exempt event also. Does not include sales of tangible personal property at trade shows or similar events.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(3)(a)	Separately stated installation charges. <i>Also see R.S. 47:301(13)(a).</i>	0%	0%	0%	0%	0%	0%	0%	0%
47:301(3)(b)	Separately stated labor charges on property repaired out-of-state.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(3)(c)	Separately stated charges to install board roads for oilfield operators.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(3)(e)	Manufacturer's rebates given on new vehicles.	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%

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47:301(3)(h)	News publications distributed at no cost to readers. Cost price is lower of (a) printing cost paid to unrelated third parties less itemized freight charges, paper and ink; or (b) payments to dealer or distributor as consideration for distribution.	4%	4%	4%	4%	4%	4%	4%	4%
47:301(3)(i)	Purchases of manufacturing machinery and equipment used in manufacturing process.			*4% on taxable amount Exempt amt=5% effective 7/1/04; Exempt amt=19% effective 7/1/05; Exempt amt=35% effective 7/1/06; Exempt amt=54% effective 7/1/07; Exempt amt=68% effective 7/1/08; Exempt amt=100% effective 7/1/09.			0%	0%	0%
47:301(3)(j)	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 - 6/30/007. Effective 7/1/06 electricity was not taxed per R.S. 302(T),321(J), and 331(R).				*	0% Effective 7/1/2007	0%	0%	0%
47:301(3)(k)	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.				*4% on taxable amount Exempt amt=25% effective 7/1/10; Exempt amt=50% effective 7/1/11; Exempt amt=75% effective 7/1/12; Exempt amt=100% effective 7/1/13.			0%	
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).	0%	0%	0%	0%	0%	0%	0%	0%
47:301(6)(c)	Room rentals at certain homeless shelters. Room rental charge must be less than \$20/day.						0%	0%	0%
47:301(7)(b)	Rentals or leases of certain oilfield property for re-lease or re-rental.	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(7)(d)	Leases of airplanes and airplane equipment by commuter airlines domiciled in Louisiana.	0%	0%	0%	0%	0%	0%	0%	0%

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47:301(7)(e)	Leases of tangible personal property by hospitals that provide free care to all patients.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(7)(f)	Leases of educational materials and equipment used for classroom instruction by approved schools.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(7)(g)	Leases of tangible personal property by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(7)(j)	Lease or rental of manufacturing machinery and equipment used to produce unblended biodiesel.				0% Effective 7/1/2005	0%	0%	0%	0%
47:301(7)(l)	Lease or rental of pallets used in packaging products produced by a manufacturer.					0% Effective 7/1/2008	0%	0%	0%
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 subject to the sales tax.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(8)(c)	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, federal and state credit unions, parish and municipal libraries, school boards, parish and municipal governing authorities, law enforcement districts, waterworks districts, and public housing authorities.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(8)(d)	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.	0%	0%	0%	0%/*4% *Effective 5/1/06.	4%	4%	4%	4%
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.	0%	0%	0%	0%/*4% *Effective 5/1/06.	4%	4%	4%	4%

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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.				0% Effective 7/1/2005	0%	0%	0%	0%
47:301(10)(a)(i)&(iii)	Sales of tangible personal property for resale. Sales of tangible personal property for lease or rental.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(a)(v)	Purchases of new research equipment by commercial biotechnology research companies. *Became null and void June 30, 2006.	0%	0%	0%	*0%/4% *Effective 7/1/02 - 6/30/06.	4%	4%	4%	4%
47:301(10)(a)(vi)	Purchases by motion picture production companies. See RS 47:1121-1128.	0%	0%	0%	*0%/4% *Effective 7/1/02 - 12/30/06.	4%	4%	4%	4%
47:301(10)(b)	Sales of tangible personal property through vending machines.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(c)(i)(bb)	Natural gas when used in the production of iron in the process known as the "direct reduced iron process."	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(c)(ii)(aa)	Sales of electricity for chlor-alkali manufacturing processes.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(c)(ii)(bb)	Isolated or occasional sales of tangible personal property.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(d)	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(e)	Sale of raw agricultural commodities to be utilized in producing crops or animals for market.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(g)	Sale of corporeal movable property to the U.S. government when title passes prior to incorporation into the final product.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(h)	Sales of food products by Girl Scouts, Boy Scouts, Big Brother, and Big Sister organizations.	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(j)	Purchases of tangible personal property by food banks as defined by R.S. 9:2799.	0%	0%	0%	0%	0%	0%	0%	0%

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47:301(10)(k)	Sales of airplanes and airplane equipment to commuter airlines domiciled in Louisiana.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(l)	Purchases of certain pollution control equipment used to control industrial pollution.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(m)	Sale of aircraft manufactured in Louisiana with seating capacity in excess of fifty persons.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(n)	Purchases of "pelletized paper waste" as defined for certain specified uses.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(o)	Purchases of fire-fighting equipment by volunteer fire departments or public fire departments.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(p)	Purchases of tangible personal property and sales of services to hospitals that provide free care to all patients. <i>Also see R.S. 47:301(18)(c).</i>	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(q)	Sales of educational materials and equipment used for classroom instruction to approved parochial and private elementary and secondary schools.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(r)	Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(s)	Funeral directing services	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(t)	Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(10)(v)	Cellular phones or accessories given or sold to customers below cost in connections with the purchase of a service contract.	4%	4%	4%	4%	4%	4%	4%	4%
47:301(10)(x)	Purchases of fuel or gas by residential consumers. *Effective 7/1/08 exclusion will be expanded to include the sale of propane and butane to any person.			0%	0%	*0%	0%	0%	0%
47:301(10)(y)	Manufacturing machinery and equipment used to produce or extract unblended biodiesel.				0% Effective 7/1/05	0%	0%	0%	0%

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47:301(10)(z)	Sales of alternative substances when used as a fuel by manufacturers. Does not include any substance that is oil and natural gas or any product of oil and natural gas. Does not include coal, lignite, refinery gas, nuclear fuel, or electricity. Includes petroleum coke, landfill gas, reclaimed or waste oil, unblended biodiesel or tire-derived fuel. Must be certified as a manufacturer by LDR. *Expires 6/30/2015.				0% Effective 7/1/05	0%	0%	0%	*0%
47:301(10)(aa)(i)	Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3).				0% Effective 7/1/06	0%	0%	0%	0%
47:301(10)(bb)	Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.	4%	4%	4%	0%	0%	0%	0%	0%
47:301(10)(cc)	Purchase of textbooks and course-related software by certain private postsecondary academic institutions	4%	4%	4%	4%/0%	0%	0%	0%	0%
47:301(10)(dd)	Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools that participate in the national program.					0% Effective 10/1/07	0%	0%	0%
47:301(10)(ee)	Sale or use of storm shutter devices.					0% Effective 7/1/07	0%	0%	0%
47:301(10)(ff)	Sales of tangible personal property by the Military Department which occur on military installations.					0%	0%	0%	0%
47:301(10)(gg)	Sales of anthropogenic carbon dioxide for use in a qualified tertiary recovery project. Project must be approved by DNR.						0%	0%	0%
47:301(10)(hh) 47:301(14)(k)	Sales of tangible personal property, admission charges, outside gate admissions, or parking fees for the NO JazzFest. *Effective 10/1/2011.							0%*	0%
47:301(13)(a)	Market value of a like item traded in on a sale of tangible personal property.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(13)(a)	Separately stated finance charges, services charges, and cash discounts.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(13)(a)	Separately stated labor charges for installation of tangible personal property. Also see R.S. 47:301(3)(a).	0%	0%	0%	0%	0%	0%	0%	0%
47:301(13)(b)	Manufacturers rebates given on new vehicles.	0%	0%	0%	0%	0%	0%	0%	0%

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47:301(13)(c)	First \$50,000 of sales price of new farm equipment used in poultry production.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(13)(e)	Amounts paid by manufacturers directly to dealers.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(13)(f)	Funeral directing services	0%	0%	0%	0%	0%	0%	0%	0%
47:301(13)(k)	Sales of manufacturing machinery and equipment used in the manufacturing process.			*4% on taxable amount Exempt amt=5% effective 7/1/04; Exempt amt=19% effective 7/1/05; Exempt amt=35% effective 7/1/06; Exempt amt=54% effective 7/1/07; Exempt amt=68% effective 7/1/08; Exempt amt=100% effective 7/1/09.			0%	0%	0%
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.			0%	0%	0%	0%	0%	0%
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 - 6/30/007. Effective 7/1/06 electricity was not taxed per R.S. 302(T),321(J), and 331(R).				*	0% Effective 7/1/07	0%	0%	0%
47:301(14)(b)(i)	Admission charges to athletic events of schools, colleges, and universities.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(14)(b)(i)	Membership fees or dues of nonprofit, civic associations including the YMCA, CYO, and YWCA.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(14)(b)(ii)	Admissions to art, history, and scientific museums, aquariums, zoological parks, botanical gardens, arboretums, nature centers, planetariums, etc.	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(14)(g)	Repairs performed in Louisiana when the repaired property is delivered out of state.	0%	0%	0%	0%	0%	0%	0%	0%

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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 area. <i>See R.S. 47:305(l)</i> .					0% Effective 6/27/07	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(14)(j)	Funeral directing services	0%	0%	0%	0%	0%	0%	0%	0%
47:301(16)(b)(i)	Stocks, bonds, notes or other obligations and securities.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(16)(b)(ii)	Sales of gold, silver, or numismatic coins, or platinum, gold or silver bullion. *Limited to total value of \$1,000 or more prior to 8/1/2013.	0%	0%	0%	0%	0%	0%	0%	0%*
47:301(16)(b)(iii)	Proprietary geophysical survey information or geophysical data analysis furnished under a restricted use agreement.	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(16)(e)	Certain work products created by professionals licensed under Title 37 in the normal course of their professionals business. Work products that are duplicated without modification for sale to multiple purchasers and sales of software are not included.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(16)(f)	Pharmaceuticals administered to livestock used for agricultural purchases.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(16)(g)	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.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(16)(h)	Certain custom computer software.				0%	0%	0%	0%	0%
47:301(16)(i)(1)	First purchase of specified digital radio/television conversion equipment by FCC license holders.	0%	0%	0%	0%	0%/*4% Effective 6/12/09	4%	4%	4%
47:301(16)(j)	Materials used directly in the collection of blood.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(16)(k)	Apheresis kits and leuko reduction filters.	0%	0%	0%	0%	0%	0%	0%	0%

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47:301(16)(l)	Other constructions permanently attached to the ground.		4%/*0% *Effective 3/25/04	0%	0%	0%	0%	0%	0%
47:301(16)(m)	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).				0% Effective 5/31/07	0%	0%	0%	0%
47:301(16)(n)	Purchases of machinery and equipment by owners of radio stations located in Louisiana and licensed by the FCC.					0% Effective 7/01/07	0%	0%	0%
47:301(16)(o)	Purchases of machinery and equipment by certain utilities with a NAICS sector code 22111, electric power generation.					0% Effective 7/01/08	0%	0%	0%
47:301(16)(p)	Sales of newspapers. *Subject to RS 47:305(D)(1)(f) until repealed 7/1/2008.	4%*	4%*	4%*	4%*	0% Effective 7/01/08	0%	0%	0%
47:301(18)(a)(i)	Donations of food to qualified food banks by retail dealers.	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(18)(a)(iii)	Tangible personal property other than vehicles acquired for lease or rental.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(18)(c)	Supplies and equipment which are reasonably necessary for the operation of a free hospital.	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(18)(e)(i)	Tangible personal property sold by approved parochial and private elementary and secondary schools for support of the school.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(18)(e)(ii)	Purchases of educational materials and equipment used for classroom instruction by approved parochial and private elementary and secondary schools.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(18)(f)	Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	0%	0%	0%	0%	0%	0%	0%	0%

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Louisiana Revised Statutes	Description	01/01/03-06/30/03	07/01/03-06/30/04	07/01/04-06/30/05	07/01/05-6/30/07	07/01/07-06/30/09	07/01/09-06/30/11	07/01/11-06/30/13	Beginning 07/01/13
47:301(18)(g)	Funeral directing services	0%	0%	0%	0%	0%	0%	0%	0%
47:301(18)(h)	Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers.	0%	0%	0%	0%	0%	0%	0%	0%
47:301(18)(i)	Cellular phones or accessories given or sold to customers below cost in connections with the purchase of a service contract.	4%	4%	4%	4%	4%	4%	4%	4%
47:301(18)(k)	Purchase of textbooks and course-related software by certain private postsecondary academic institutions.	4%	4%	4%	4%/0%	0%	0%	0%	0%
47:301(18)(o)	Sale or use of storm shutter devices.					0% Effective 7/1/07	0%	0%	0%
47:301(18)(p)	Sales of anthropogenic carbon dioxide for use in a qualified tertiary recovery project. Project must be approved by DNR.						0%	0%	0%
47:301(28)	Sales of manufacturing machinery and equipment used in the manufacturing process.						0%	0%	0%
						*4% on taxable amount Exempt amt=5% effective 7/1/04; Exempt amt=19% effective 7/1/05; Exempt amt=35% effective 7/1/06; Exempt amt=54% effective 7/1/07; Exempt amt=68% effective 7/1/08; Exempt amt=100% effective 7/1/09.			
47:301.1(D)(1)	Sales of interstate telecommunication services to any person for use in the operation of one or more call centers. *Effective with imposition of 3% state sales tax on 4/1/2001. Effective 7/1/2003 call centers will be subject to the telecommunications tax for interstate communications services, with a limitation of \$25,000 per year for "direct pay" holders	3%	3%/*2% *Effective 4/1/04	2%	2%	2%	2%	2%	2%
47:302(D)	Advertising services rendered by advertising businesses including but not limited to advertising agencies, design firms, and print and broadcast media. Does not include advertising items that are mass-produced.	0%	0%	0%	0%	0%	0%	0%	0%
47:305(A)(1)	Sales of farm products direct from the farm by producers.	0%	0%	0%	0%	0%	0%	0%	0%
47:305(A)(2)	Racehorses entered in races and claimed at any meet in Louisiana.	4%	4%	4%	4%	0%	0%	0%	0%

Exemption Table

Taxable Rate of Transactions for Exemptions and Exclusions

Includes legislative changes enacted through 2014 Regular Session ending June 2, 2014.

Louisiana Revised Statutes	Description	01/01/03-06/30/03	07/01/03-06/30/04	07/01/04-06/30/05	07/01/05-6/30/07	07/01/07-06/30/09	07/01/09-06/30/11	07/01/11-06/30/13	Beginning 07/01/13
47:305(A)(4)(a)	Sales of feed and feed additives for animals used for commercial or agricultural purposes.	0%	0%	0%	0%	0%	0%	0%	0%
47:305(A)(4)(b)(ii)	Sales of feed and feed additives for animals used for business purposes.	4%	4%	4%	4%	4%	1%	1%	1%
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.	4%	4%	4%	4%	4%	1%	1%	1%
47:305(A)(5)(b)	Sales of bait and feed used in the production and harvesting of crawfish.	4%	4%	4%	4%	4%	0%	0%	0%
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.	4%	4%	4%	4%	4%	1%	1%	1%
47:305(B)	Farm products produced by farmers and used by the farmers and their families.	0%	0%	0%	0%	0%	0%	0%	0%
47:305(C)	Articles traded in on new articles.	0%	0%	0%	0%	0%	0%	0%	0%
47:305(D)(1)(a)	Per Article VII, Section 27 of the Louisiana Constitution, purchases of gasoline which are subject to motor fuel excise tax are exempt from state sales tax. Gasoline <u>not subject</u> to motor fuel excise tax is taxed at the rate of 1%.	*0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%
47:305(D)(1)(b)	Sales of steam.	3.9%	3.8%	3.8%	3.8%	3.8%/*2.8% *Effective 7/1/08	0%	0%	0%
47:305(D)(1)(c)	Sales of water. Does not apply to water sold in containers such as a jug, bottle or carton.	3.9%	3.8%	3.8%	3.8%	3.8%/*2.8% *Effective 7/1/08	0%	0%	0%
47:305(D)(1)(c)	Sales of water sold directly to the consumer for residential use. *Per Article VII, Section 2.2 of the Louisiana Constitution.	2.0%	*0%	*0%	*0%	*0%	0%	0%	0%
47:305(D)(1)(d)	Sales of electricity for nonresidential use.	3.9%	3.8%	3.8%	3.8%/*3.3% *Effective 1/1/06	*3.3%/**2.3% **Effective 7/1/08	0%	0%	0%
47:305(D)(1)(d)	Sales of electricity sold directly to the consumer for residential use. *Per Article VII, Section 2.2 of the Louisiana Constitution.	*2%	*0%	*0%	*0%	*0%	0%	0%	0%
47:305(D)(1)(f)	Sales of fertilizers and containers to farmers.	0%	0%	0%	0%	0%	0%	0%	0%
47:305(D)(1)(g)	Sales of natural gas for nonresidential use.	3.9%	3.8%	3.8%	3.8%/*3.3% *Effective 1/1/06	*3.3%/**2.3% **Effective 7/1/08	0%	0%	0%

Exemption Table

Taxable Rate of Transactions for Exemptions and Exclusions

Includes legislative changes enacted through 2014 Regular Session ending June 2, 2014.

Louisiana Revised Statutes	Description	01/01/03-06/30/03	07/01/03-06/30/04	07/01/04-06/30/05	07/01/05-6/30/07	07/01/07-06/30/09	07/01/09-06/30/11	07/01/11-06/30/13	Beginning 07/01/13
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>	*2%	*0%	*0%	*0%	*0%	0%	0%	0%
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.	4%	4%	4%	4%	4%	1%	1%	1%
47:305(D)(1)(i)	New automobiles, trucks, and aircraft removed from inventory for use as demonstrators.	4%	4%	4%	4%	4%	1%	1%	1%
47:305(D)(1)(i)	New boats, vessels or other water craft removed from inventory for use as demonstrators.	4%	4%	4%	4%	4%	0%	0%	0%
47:305(D)(1)(j)	Drugs prescribed by physicians and dentists. <i>*Per Article VII, Section 2.2 of the Louisiana Constitution.</i>	0%	0%	0%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:305(D)(1)(l)	Ostomy, colostomy, ileostomy devices and equipment.	0%	0%	0%	0%	0%	0%	0%	0%
47:305(D)(1)(m)	Patient aids for home use prescribed by a physician.	0%	0%	0%	0%	0%	0%	0%	0%
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>	2%	*0%	*0%	*0%	*0%	*0%	*0%	*0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:305(D)(1)(t)	Restorative materials used by dentists.	0%	0%	0%	0%	0%	0%	0%	0%
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.	4%	4%	4%	4%	4%	1%	1%	1%
47:305(D)(2)	Sales of meals by certain institutions. Can be applied retroactively. Correctly computed taxes not paid under protest are not refundable. See Acts 2009, No. 473.	4%	4%	4%	4%	4%	0%	0%	0%
47:305(F)	Amount paid by radio and television broadcasters for the rights to broadcast film, video, and tape.	4%	4%	4%	4%	4%	1%	1%	1%
47:305(G)	Purchases or rentals of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription.	0%	0%	0%	0%	0%	0%	0%	0%

Exemption Table

Taxable Rate of Transactions for Exemptions and Exclusions

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Louisiana Revised Statutes	Description	01/01/03-06/30/03	07/01/03-06/30/04	07/01/04-06/30/05	07/01/05-6/30/07	07/01/07-06/30/09	07/01/09-06/30/11	07/01/11-06/30/13	Beginning 07/01/13
47:305(l)	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>	0%	0%	3%	0%	0%	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.2	Sales of insulin.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.3	Sales of seeds.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.6	Sales of admission tickets by Little Theater organizations.	4%	4%	4%	4%	4%	1%	1%	1%
47:305.7	Sales of tickets to musical performances of nonprofit musical organizations.	4%	4%	4%	4%	4%	1%	1%	1%
47:305.8	Sales of pesticides to be used for agricultural purposes.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.9	Rentals of motion picture films to commercial theaters.	4%	4%	4%	4%	4%	1%	1%	1%
47:305.10	Property purchased for exclusive use outside the state (offshore).	0%	0%	0%	0%	0%	0%	0%	0%
47:305.10(B)(4)	Motor boats purchased for exclusive use outside the state.	0%	0%	0%	0%	0%	0%	0%	0%
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>								
47:305.13	Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious and educational organizations.	4%	4%	4%	4%	4%	1%	1%	1%
47:305.14(A)(1)	Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.14(A)(1)	Sales of newspapers by certain nonprofit organizations.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.14(A)(4)	Sales by thrift shops located on military installations.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.14(A)(5)	Sales to Nonprofit Literacy Organizations.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.15(A)	Sales by blind persons who operate certain small businesses.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.15(B)	Sales and purchases by certain organizations that provide training for blind persons.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.16	Cable television installation and repair services.	0%	0%	0%	0%	0%	0%	0%	0%

Exemption Table

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Louisiana Revised Statutes	Description	01/01/03-06/30/03	07/01/03-06/30/04	07/01/04-06/30/05	07/01/05-6/30/07	07/01/07-06/30/09	07/01/09-06/30/11	07/01/11-06/30/13	Beginning 07/01/13
47:305.17	Receipts from coin-operated washing and drying machines in commercial Laundromats.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.18	All outside gate admissions and parking fees at fairs and festivals sponsored by nonprofit organizations.	4%	4%	4%	4%	4%	1%	1%	1%
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.	4%	4%	4%	4%	4%	1%	1%	1%
47:305.20(A)	Purchases of fishing boats, supplies, fuel, lubricants, and repairs for the boats by licensed commercial fishermen.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.20(A)	Purchases of repairs, parts, materials, and supplies used for the operation and maintenance of qualifying seafood processing plants.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.25(A)(1-2)	First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.25(A)(3)	First \$50,000 of the sales price of farm irrigation equipment.	4%	4%	4%	4%	0%	0%	0%	0%
47:305.25(A)(4) 47:305.25(A)(5)	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.	4%	4%	4%	4%	4%	1%	1%	1%
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.	4%	4%	4%	4%	4%	1%	1%	1%
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>	*0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%
47:305.33	Sales of materials for the construction of and supplies for the operation of certain nonprofit multipurpose retirement centers.	4%	4%	4%	4%	4%	1%	1%	1%
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>	*0%	*0%	*0%	*0%	*0%	*0%	*0%	*0%
47:305.36(A)	Leases of motor vehicles by qualified lessors for release or rental.	4%	4%	4%	4%	4%	1%	1%	1%

Exemption Table

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47:305.37	Sales of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.38	Sales or purchases by sheltered workshops for the mentally retarded licensed by the La. Dept. of Social Services.	0%	0%	0%	0%	0%	0%	0%	0%
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>	4%	4%	*0% Effective 7/1/04	0%	0%	0%	0%	0%
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>	4%	4%	4%	4%/*0% Effective 8/15/05	0%	0%	0%	0%
47:305.41	Purchases, sales, and rentals of tangible personal property by Ducks Unlimited and Bass Life Associates.	4%	4%	4%	4%	4%	1%	1%	1%
47:305.42	Tickets to dance, drama or performing arts performance sponsored by domestic nonprofit organizations.	4%	4%	4%	4%	4%	1%	1%	1%
47:305.43(A)	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.	4%	4%	4%	4%	4%	1%	1%	1%
47:305.44	Raw materials used in a printing process.	4%	4%	4%	4%	4%	1%	1%	1%
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>	4%	4%	4%	4%	4%	1%	1%	1%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.47	Pharmaceutical samples manufactured or imported into the state free of charge.	4%	4%	4%	4%	4%	1%	1%	1%
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>	*0%	*0%	*0%	*0%	*0%	0%	0%	0%
47:305.49	Catalogs distributed in the state free of charge.	4%	4%	4%	4%	4%	1%	1%	1%

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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.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.50(A)(2)	Purchase, use or lease of qualifying trucks over 80,000 pounds and trailers for use with a qualifying truck.					0% Effective 6/29/07.	0%	0%	0%
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.	0%	0%	0%	0%	0%	0%	0%	0%
47:305.50(E)(1)	Sales or leases of rail rolling stock.				0%	0%	0%	0%	0%
47:305.50(E)(2)	Sales or services used in the fabrication, modification or repair of rail rolling stock.				0%	0%	0%	0%	0%
47:305.50(F)	Sales of "green" railroad ties to railroads for use in other states.						0%	0%	0%
47:305.51	Purchases of utilities by approved steelworks, blast furnaces, coke ovens, or rolling mills under certain specified conditions.	0%	0%	0%	0%	0%	0%	0%	0%
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.				0% Effective 7/1/05.	0%	0%	0%	0%
47:305.54	Sales 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.					*0% Effective 7/6/07	0%	0%	0%
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.					0% Effective 10/1/07	0%	0%	0%
47:305.57	Purchases of one-of-a-kind works of art from an established location within a cultural products district.					0% Effective 1/1/08	0%	0%	0%

Exemption Table

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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.					*0% Effective 6/30/07	0%	0%	0%
47:305.59	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. **Effective 7/1/2012, Make It Right Foundation is included as an exempt organization.					0% Effective 10/1/07	0%*	0%**	0%**
47:305.60 47:305.61	Purchases and use of certain water conservation equipment for use within the Sparta Groundwater Conservation District.					0% Effective 7/1/07 to 6/30/10	0%	0%	0%
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.						0%	0%	0%
47:305.63	Sale of polyroll tubing used for commercial farm irrigation.						0%	0%	0%
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, Mary Byrd Perkins Cancer Center and Oncologics, Inc. (effective 8/1/2011).						0%	0%	0%
47:305.65	Purchases 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, rehabilitating or renovating residences in Louisiana. Subject to \$500,000 annual cap of state and local exemptions.						0%	0%	0%
47:305.66	Sales to parish councils on aging. *Effective 10/1/2011.							0%*	0%*
47:305.67	Purchase of breastfeeding items, including breastpumps and accessories, replacement parts, storage bags and accessories, and nursing bras. *Effective 10/1/2011.							0%*	0%*

Exemption Table

Taxable Rate of Transactions for Exemptions and Exclusions

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47:305.68	Purchase, use or rental of materials, services, property and supplies by the Fore!Kids Foundation.							0%	0%
47:305.69	Rebate of state and local taxes on purchases of motor vehicles that has been modified for operation by or for the transportation of a person who is permanently orthopedically disabled at time of purchase. Application for rebate must be submitted to LDR. *Effective 10/1/2011 for purchases made between 1/1/2010 - 12/31/2013.							0%*	0%*
47:305.70	Purchases of construction materials by Make It Right Foundation located in Louisiana when the materials are for use in constructing new residences in Louisiana. *Effective 7/1/2012.							0%*	0%*
47:305.71	Purchases of construction materials by the St. Bernard Project, Inc. located in Louisiana when the materials are for use in rehabilitating existing residential dwellings or constructing new residential dwellings in Louisiana.								0%
47:315.2 40:582.1 - 40:582.7 47:1515 33:2718.3	Materials used in the restoration, renovation, or rehabilitation of existing structures or in new housing construction in certain designated areas.	4%	4%	4%	4%	4%	1%	1%	1%
47:1121-1128.1	Purchases made by qualifying motion picture production companies. Requires prior approval from the Dept. of Economic Development. *Exemption is effective through 12/31/06.	0%	0%	0%	*0%/4% *Effective until 12/31/06	4%	4%	4%	4%
47:6001	Antique airplanes held by private collectors and not being used for commercial purposes.	4%	4%	4%	4%	4%	1%	1%	1%
51:1301	Louisiana Tax Free Shopping Program	0%	0%	0%	0%	0%	0%	0%	0%