

**Revenue Information Bulletin No. 25-009  
January 16, 2025**

**Sales Tax**

**2024 Third Extraordinary Session  
Nonprofit and School Related Exemptions**

The 2024 Third Extraordinary Session resulted in substantive reforms to hundreds of tax-related statutes with an effective date of January 1, 2025. During the legislative process, over two hundred sales tax exclusions and exemptions were modified. The Department has published two charts: one for [retained exemptions and exclusions](#), and one for [repealed exemptions and exclusions](#).

Given the scale of these changes, technical oversights are inevitable. In reviewing the repealed exemptions and exclusions, we have identified certain exemptions that appear to have been repealed in a manner inconsistent with legislative intent. As a result, the Department will continue to recognize the following exemptions:

1. La. R.S. 47:305.14 – Certain sales by nonprofits organizations<sup>1</sup>
2. La. R.S. 47:305.6(5)<sup>2</sup> – Admissions to athletic or entertainment events of educational institutions<sup>3</sup>

We recognize this as an extraordinary measure, but also recognize the potential, albeit unintended harm which may occur otherwise.<sup>4</sup> If the legislature does not adopt legislation confirming its intent to retain these exemptions in the 2025 Regular Session, the Department will enforce the taxability of these transactions on a going forward basis only, including rescinding any Forms R-1048 issued for 2025.

**Richard Nelson**  
**Secretary**

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<sup>1</sup> The Department will resume review and approval of Form R-1048.

<sup>2</sup> Citation effective as of January 1, 2025.

<sup>3</sup> Educational institutions is interpreted to include private, public, and parochial schools.

<sup>4</sup> This bulletin shall bind the Department, and we encourage local sales tax collectors to also institute this same relief.