

Sales and Use Tax Exemptions Retained by Act 11 of the Third Extraordinary Session

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/2024 (Active/Suspended)	Act 11 Treatment	Applies to: (State, Local or Both)	New Citation After Act 11
1	R.S. 4:168	Purchases by pari-mutuel horse racetracks	Suspended	Retained	Both	R.S. 4:168
2	R.S. 4:227	Purchases by off-track wagering facilities	Suspended	Retained	Both	R.S. 4:227
4	R.S. 33:4169(D)	Purchases, Services and Rentals for Private Company Working for Local Authority on Construction of Sewerage or Waste Water Treatment Facility	Suspended	Retained	Both	R.S. 33:4169(D)
5	R.S. 47:301(1)and (10)(c)(ii)(bb)	Isolated or Occasional Sales of Tangible Personal Property	Active	Retained	Both	R.S. 47:305(A)
6	R.S. 47:301(3)(a)	Separately stated installation charges on tangible personal property	Active	Retained	Both	R.S. 47:301(3)(a)
9	R.S. 47:301(3)(e) and (13)(b)	Manufacturers Rebates on New Motor Vehicles	Active	Retained	Both	R.S. 47:301(3)(b)
11	R.S. 47:301(3)(i), (13)(k), (28)(a), and 337.10(l)	Purchases of Manufacturing Machinery and Equipment	Active	Retained	State; local option	R.S. 47:305.5
12	R.S. 47:301(3)(i)(ii)(aa) (l)(eee)	Purchases of Certain Machinery and Equipment used to Produce a News Publication	Active	Retained	State; local option	R.S. 47:305.5(A)(1)(a)(v)
14	R.S. 47:301(3)(k)	Purchases of Consumables by Paper and Wood Manufacturers and Loggers	Active	Retained	State; local option	R.S. 47:305.5(C)
16	R.S. 47:301(6)(c)	Room Rentals at Certain Homeless Shelters	Active	Retained	Both	R.S. 47:305(E)(1)
17	R.S. 47:301(7)(b)	Rentals or Leases of Certain Oilfield Property to be Released or Rerented	Active	Retained	Both	R.S. 47:301(7)(b)

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18	R.S. 47:301(7)(c) and (14)(h)	Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	Active	Retained	Both	R.S. 47:305.7(B)(2) and (3)
20	R.S. 47:301(7)(e),(10)(p) and(18)(c)	Purchases, Leases and Sales of Services by Free Hospitals	Active	Retained	Both	R.S. 47:305.2(B)(10)
21	R.S. 47:301(7)(f),(10)(q) and(18)(e)	Sales to and by certain elementary and second schools for educational materials and equipment used for classroom instruction	Active	Retained	Both	R.S. 47:305.6(1) and (2)
26	R.S. 47:301(7)(m)	Leases or Rentals by Short-Term Equipment Rental Dealers for Re-Lease or Re-Rental	Active	Retained	Both	R.S. 47:301(7)(c)(i)
27	R.S. 47:301(8)(b)	Purchases by Regionally Accredited Independent Educational Institutions	Active	Retained	Both	R.S. 47:305.6(6)
28	R.S. 47:301(8)(c)	Purchases by State and Local Governments	Active	Retained	Both	R.S. 47:305.7(A)(1)
29	R.S. 47:301(8)(d)	Purchases of Certain Bibles, Song Books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes	Suspended	Retained	Both	R.S. 47:305.13
31	R.S. 47:301(8)(f)	Purchases by Nonprofit Entities that Sell Donated Goods (Goodwill, Salvation Army, St. Vincent's DePaul, United Way)	Active	Retained	State only	R.S. 47:305.16
32	R.S. 47:301(10)(a)(i)	Sales for resale	Active	Retained	Both	R.S. 47:301(10)
	R.S. 47:301(10)(a)(i) and 305.36(A)	Sales of motor vehicles for lease in an arm's length transaction	Active	Retained	Both	R.S. 47:305(K) and 305.36
33	R.S. 47:301(10)(ii) and R.S. 40:1046	Sales of marijuana recommended for therapeutic use	Active	Retained	Both	R.S. 47:305.2(B)(11)
34	R.S. 47:301(10)(a) (iii) and (18)(a)(iii)	Purchases of Tangible Personal Property for Lease or Rental (other than automobiles)	Active	Retained	Both	R.S. 47:305(K)

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	R.S. 47:301(10)(c)(i)(aa)	Sales of materials for further processing into articles of tangible personal property for sale at retail	Active	Retained	Both	R.S. 47:305.4(A)
35	R.S. 47:301(10)(c)(i) (bb)	Natural gas used in the production of iron (raw material)	Suspended	Retained	Both	R.S. 47:305.4(B)
36	R.S. 47:301(10)(c)(ii)(aa)	Electricity for chlor-alkali manufacturing process	Active	Retained	State; local option	R.S. 47:305.5(B)(3)
37	R.S. 47:301(10)(d)	Sales of human-tissue transplants	Active	Retained	Both	R.S. 47:305.2(B)(9)
38	R.S. 47:301(10)(e), R.S. 47:305(A)(4)(b)(i) and (iii), R.S. 47:301(10)(c)(i)(aa)(II) and (ii)(II)	Sales of raw agricultural commodities	Active	Retained	Both	R.S. 47:305.3
39	R.S. 47:301(10)(g)	Sales to the United States Government and its agencies	Active	Retained	Both	R.S. 47:305.7
40	R.S. 47:301(10)(h)	Sales of food items by youth organizations chartered by congress	Active	Retained	Both	R.S. 47:305(D)(1)(d)
42	R.S. 47:301(10)(j)	Tangible personal property sold to food banks	Active	Retained	Both	R.S. 47:305(D)(1)(c)
46	R.S. 47:301(10)(o)	Purchases of equipment by bona fide volunteer and public fire department	Active	Retained	Both	R.S. 47:305.7(B)(5)
49	R.S. 47:301(10)(x)(i) and Const. Art. VII, Sec. 2.2	Purchases of propane and butane by a person for residential use	Active	Retained	Both	R.S. 47:305.39; Const. art VII, sec. 2.2
50	R.S. 47:301(10)(aa) and (18)(m)	Toys purchased to be donated	Active	Retained	Both	R.S. 47:305.70
53	R.S. 47:301(10)(dd)	Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	Active	Retained	Both	R.S. 47:305.6(3)

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55	R.S. 47:301(10)(ff)	Sales of Tangible Personal Property by the Louisiana Military Department	Active	Retained	Both	R.S. 47:305.7(B)(1)
57	R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)(b)	Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	Suspended Until 10/1/21	Retained	Both	R.S. 47:305.33
58	R.S. 47:301(13)(a)	Articles traded in on tangible personal property	Active	Retained	Both	R.S. 47:301(13)(a)
	R.S. 47:301(3)(a) and (13)(a)	Separately stated finance charges, services charges, and cash discounts	Active	Retained	Both	R.S. 47:301(3)(a) and (13)(a)
62	R.S. 47:301(14)(b)(i)(aa)	Admissions to athletic or entertainment events of educational institutions (elementary and secondary schools)	Active	Retained	Both	R.S. 47:305.6(E)
63	R.S. 47:301(14)(b)(i)(bb)	Membership dues of certain nonprofit, civic orgs (YMCA)	Active	Retained	Both	R.S. 47:305(E)(2)
67	R.S. 47:301(14)(g)(iii)	Repairs, renovations or conversions of drilling rigs	Active	Retained	Both	R.S. 47:305(H)
	R.S. 47:305(I)	Repairs and materials used on drilling rigs and equipment	Active	Retained	Both	R.S. 47:305(H)
68	R.S. 47:301(14)(g)(iv)	Surface preparation, coating, and painting of a fixed or rotary wing military aircraft or certified transport category aircraft so long as FAA registration address of aircraft is not in the state	Active	Retained	Both	R.S. 47:305(E)(3)
	R.S. 47:301(16)(b)(i)	Stocks, bonds, notes or other obligations and securities	Active	Retained	Both	R.S. 47:301(16)(b)
69	R.S. 47:301(16)(b)(ii)	Gold, silver, or numismatic coins or platinum, gold or silver bullion	Active	Retained	Both	R.S. 47:301(16)(b)

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72	R.S. 47:301(16)(e)	Work products of certain professionals (Title 37 Licensed Professions)	Active	Retained	Both	R.S. 47:301(16)(d)
73	R.S. 47:301(16)(f)	Pharmaceuticals administered to livestock for agricultural purposes	Active	Retained	Both	R.S. 47:305.3(B)(2)(c)
74	R.S. 47:301(16)(g)	Used manufactured homes and 54 percent of cost of new manufactured homes/ Factory built home (if they immobilize)	Active	Retained	Both	R.S. 47:305(J)
76	R.S. 47:301(16)(j)	Materials used directly in the collection of blood	Active	Retained	Both	R.S. 47:305.2(B)(12)
78	R.S. 47:301(16)(l)	Other constructions permanently attached to the ground	Active	Retained	Both	R.S. 47:301(16)(e)
84	R.S. 47:301(18)(a)(i) and (ii)	Donations to certain schools and food banks from resale inventory	Active	Retained	Both	R.S. 47:305(D)(1)(c); R.S. 47:305.6(4)
86	R.S. 47:301.1(B)(2)(a), (c),(e),(f)	Miscellaneous telecommunication services (other than ancillary services)	Active	Retained	State only; will apply to additional 5% state rate	R.S. 47:301.1(B)(2)(a) -(d)
89	R.S. 47:302(D)	Advertising services	Active	Retained	Both	R.S. 47:305(I)
90	R.S. 12:425	Purchases by nonprofit electric cooperatives	Active	Retained	State only	R.S. 12:425
91	R.S. 38:2212.4(C)	Purchases by a public trust	Suspended	Retained	Both	R.S. 38:2212.4(C)
92	R.S. 39:467	Sales at state-owned domed stadiums	Active	Retained	Both	R.S. 39:467
93	R.S. 39:468	Sales at certain publicly-owned facilities	Active	Retained	Local Variance	R.S. 39:468

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96	R.S. 47:305(A)(1)	Sales of farm products direct from the farm	Active	Retained	Both	R.S. 47:305.3(B)(5)(a)
97	R.S. 47:305(A)(2)	Livestock sold at Market and Racehorses Claimed at Races in Louisiana	Active	Retained	Both	R.S. 47:305.3(B)(5)(b)
98	R.S. 47:305(A)(4)(a)	Feed and feed additives for animals held for business purposes	Active	Retained	Both	R.S. 47:305.3(B)(5)(c)
99	R.S. 47:305(A)(5)(a)	Materials used in the production or harvesting of crawfish	Active	Retained	Both	R.S. 47:305.3(B)(5)(d)
100	R.S. 47:305(A)(5)(b)	Bait and feed used in the production or harvesting of crawfish	Active	Retained	Both	R.S. 47:305.3(B)(5)(d)
101	R.S. 47:305(A)(6)	Materials used in the production or harvesting of catfish	Active	Retained	Both	R.S. 47:305.3(B)(5)(e)
102	R.S. 47:305(B)	Farm products produced and used by the farmers	Active	Retained	Both	R.S. 47:305.3(B)(5)(f)
103	47:305(D)(1)(a) and Const. Art. VII, Sec. 27	Sales of gasoline	Active (gas subject to motor fuel excise tax only)	Retained	Both	Art. VII, Sec. 16(A); R.S. 47:305(D)(1)(a)
104	R.S. 47:305(D)(1)(b)	Sales of steam - Nonresidential	Partial Suspension	Partial exemption retained; subject to 2% tax	Both	R.S. 47:305(C)(3)
106	R.S. 47:305(D)(1)(c)	Sales of water - Nonresidential	Partial Suspension	Partial exemption retained; subject to 2% tax	Both	R.S. 47:305(C)(3)
107	R.S. 47:305(D)(1)(d)	Sales of electric power or energy - Nonresidential	Partial Suspension	Partial exemption retained;	Both	R.S. 47:305(C)(3)

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				subject to 2% tax		
109	R.S. 47:305(D)(1)(f)	Sales of fertilizers and containers to farmers	Active	Retained	Both	R.S. 47:305.3(B)(5)(j)
110	R.S. 47:305(D)(1)(g)	Sales of natural gas - Nonresidential	Partial Suspension	Partial exemption retained; subject to 2% tax	Both	R.S. 47:305(C)(3)
111	R.S. 47:305(D)(1)(h)	Materials and energy sources used for boiler fuel (except refinery gas)	Partial Suspension	Partial exemption retained; subject to 2% tax	Both	R.S. 47:305(C)(3)
112	R.S. 47:305(D)(1)(i)	Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators	Active Since 7/1/19	Retained	Both	R.S. 47:305(D)(1)(e) and (G)(2)
113	R.S. 47:305(D)(1)(k)(i) and(ii)	Orthotic devices, including prescription eyeglasses and contact lenses, wheelchairs and lifts, and prosthetic devices as prescribed by a physician, optometrist, or licensed chiropractor for personal use	Active	Retained	Both	R.S. 47:305.2(B)(2)
114	R.S. 47:305(D)(1)(l)	Sales of ostomy, colostomy, and ileostomy devices and equipment	Active	Retained	State; local option	R.S. 47:305.2(A)(2)
116	R.S. 47:305(D)(1)(s)	Sales of medical devices used exclusively by the patient in the medical treatment of various diseases or administered exclusively to the patient by a physician, nurse, or other health care provider or facility, in the treatment of diseases under the supervision of and prescribed by a physician	Active	Retained	State; local option but see R.S. 47:337	R.S. 47:305.2(A)(3)
117	R.S. 47:305(D)(1)(t)	Sales of orthotic devices, prosthetic devices, prostheses and restorative	Active	Retained	Both	R.S. 47:305.2(B)(3)

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		materials utilized by or prescribed by a dentist				
118	R.S. 47:305(D)(1)(u)	Adaptive driving equipment and motor vehicle modification	Active	Retained	State; local option	R.S. 47:305.2(A)(4)
119	R.S. 47:305(D)(2)	Sales of meals by certain institutions	Active	Retained	Both	R.S. 47:305(D)(2)
139	R.S. 47:305.15(B)	Purchases by certain organizations that promote training for the blind	Active	Retained	Both	R.S. 47:305.15(B)
122	R.S. 47:305(G)	Purchase or rental of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription	Active	Retained	Both	R.S. 47:305.2(B)(6)
123	R.S. 47:305.1	Sales of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce	Active	Retained	Both	R.S. 47:305.1
124	R.S. 47:305.2	Sales of insulin	Suspended	Retained	State; local option	R.S. 47:305.2(A)(5)
125	R.S. 47:305.3 and 301(10)(e)	Sales of seeds for planting crops	Active	Retained	Both	R.S. 47:305.3(B)(2)(a)
126	R.S. 47:305.4	Sales of Utilities to Commercial Farmers for On-Farm Storage	Active Since 10/1/21	Retained	Both	R.S. 47:305.3(B)(5)(g)
129	R.S. 47:305.8	Sales of pesticides for agricultural purposes	Active	Retained	Both	R.S. 47:305.3(B)(5)(h)
130	R.S. 47:305.9	Rentals of motion-picture film to commercial theaters	Suspended	Retained	Both	R.S. 47:305.9
131	R.S. 47:305.10	Property purchased for exclusive use outside the state (See RIB 16-034)	Active	Retained	Both	R.S. 47:305.10

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132	R.S. 47:305.11	Additional tax levy on contracts entered into prior to and within 90 days of tax levy	Suspended	Retained	Both	R.S. 47:305.11
136	R.S. 47:305.14(A)(4)	Sales by thrift shops on military installations	Active	Retained	Both	R.S. 47:305.7(B)(1)
138	R.S. 47:305.15(A)	Sales or purchases by blind persons operating small businesses	Active	Retained	Both	R.S. 47:305.15(A)
140	R.S. 47:305.16	Cable television installation and repair services	Suspended (repairs)	Retained	Both	R.S. 47:305.16
141	R.S. 47:305.17	Receipts from coin-operated washing and drying machines in commercial laundromats	Active	Retained	Both	R.S. 47:305.17
143	R.S. 47:305.19	Lease or rental of certain vessels in offshore mineral production	Active	Retained	Both	R.S. 47:305.19
144	R.S. 47:305.20(A) and (G), 337.10(N)	Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	Active	Retained	Both	R.S. 47:305.20
146	R.S. 47:305.24	Purchases of feed, seed, and fertilizer by student farmers	Active	Retained	Both	R.S. 47:305.3(B)(5)(1)
147	R.S. 47:305.25(A)(1-3) and 337.10(B)	First \$50,000 of the sales price of certain rubber tire and irrigation farm equipment	Active	Retained and increased to \$150,000	Both	R.S. 47:305.3(B)(3)(a)
151	R.S. 47:305.36	Purchases or Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors	Active	Retained	Both	R.S. 47:305(K) and 305.36
152	R.S. 47:305.37	Sales of certain fuels used for farm purposes	Active	Retained	Both	R.S. 47:305.3
153	R.S. 47:305.38 and 39:1604.4	Sales or purchases by certain sheltered workshops	Active	Retained	Both	R.S. 47:305.38 and 39:1604.4

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154	R.S.47:305.39 (superseded by RS 47:301(10) (x) and Const. Art. VII, Sec.2.2)	Purchases of certain fuels for private residential consumption (butane, propane, etc.)	Active	Retained	Both	R.S. 47:305(D)(1)(b) and 305.39
160	R.S.47:305.45	Piggyback trailers or containers and rolling stock - per diem car hire charges	Active	Retained	Both	R.S. 47:305.45
161	R.S. 47:305.47	Pharmaceutical samples distributed in Louisiana	Active	Retained	Both	R.S. 47:305.2(B)(7)
163	R.S. 47:305.50(A)(1)	Certain trucks and trailers used 80% in interstate commerce	Active	Retained	Both	R.S. 47:305.50(A)
165	R.S. 47:305.50(E)(1)	Rail rolling stock sold or leased in Louisiana	Active	Retained	Both	R.S. 47:305.50(C)(1)
166	R.S. 47:305.50(E)(2) and 337.10(J)	Parts or services used in fabrication, modification, repair of rail rolling stock	Active	Retained	Both	R.S. 47:305.50(C)(2)
167	R.S. 47:305.50(F)	Sales of Railroad Ties to Railroads for use in Other States	Active	Retained	Both	R.S. 47:305.50(D)
168	R.S. 47:305.51	Utilities used by steelworks and blast furnaces	Partial Suspension	Retained (full exemption)	Both	R.S. 47:305.51
176	R.S. 47:305.62	Second Amendment Sales Tax Holiday	Active	Retained	Both	R.S. 47:305.62
177	R.S. 47:305.25(A)(6) and 305.63	Sale of polyroll tubing	Active	Retained	Both	R.S. 47:305.3
180	R.S. 47:305.66	Parish councils on aging	Active	Retained	State only	R.S. 47:305.66
181	R.S. 47:305.67	Purchase of breastfeeding items	Suspended	Retained	State only	R.S. 47:305.67

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186	R.S. 47:305.75	Purchases of Feminine Hygiene Products Diapers, or Both for Individual Personal Use	Active	Retained	Local Variance	R.S. 47:305.75
190	R.S. 47:305.80	Sales of Agricultural Fencing Materials to Commercial Farmers	Active	Retained	Both	R.S. 47:305.3
192	R.S. 47:302.1 and 337.15 (See R.S.47:301(10)(a) (iii))	Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals	Valuation method	Retained	Both	R.S. 47:302.1
193	R.S. 47:303(F) and 337.15	Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	Reporting Method	Retained	Both	
194	R.S. 47:306(A)(2)	Cash-basis reporting procedure for rental and lease transactions	Reporting Method	Retained	Both	
195	R.S. 47:306.1,306.2, 337.20,and 337.20.1	Collection from interstate and foreign transportation dealers	Reporting; Valuation Method	Retained	Both	
196	R.S. 32:707(A)	Extended time to register mobile homes	Active	Retained	Both	
197	R.S. 47:301(3)(f)and (13)(d)	"Sales or cost price" of refinery gas; valuation method	Valuation Method	Retained	Both	R.S. 47:301(3)(c), (13)(c), and (18)(c)
199	R.S. 47:301(4)(k)	Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	Reporting	Retained	Both	R.S. 47:301(4)(j)
201	R.S. 47:306(A)(3)	Vendor's compensation	Active	Retained; cap reduced to \$750/mo	State	R.A. 47:306(A)(3)
202	R.S. 47:315(B)	Sales tax remitted on bad debts from credit sales	Active	Retained	Both	
208	R.S. 47:305.72	Purchases of vehicles modified for use by an orthopedically disabled person	Active	Retained	Both	R.S. 47:305.72

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	R.S. 47:305.73	Data Center Equipment Rebate	Active	Retained; converted to exemption	Both	R.S. 47:305.73
211	R.S. 47:303(A)(3)(a)	Credit for sales and use taxes paid to other states on property imported into Louisiana	Active	Retained	Both	R.S. 47:303(A)(3)(a)
213	R.S. 47:305.46	Purchases made with food stamps and WIC vouchers	Active	Retained	Both	R.S. 47:305.7(C)(1) and (2)
214	R.S. 47:305.48	Use of Vehicles in Louisiana by Active Military Personnel	Active	Retained	Both	R.S. 47:305.48
212	R.S. 47:303(A)(3)(a)	Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	Active	Retained	State Only	R.S. 47:303(A)(3)(a)
215	Art. VII, Sec.2.2 and R.S. 47:305(D)(n) - (r)	Sales of Food for Preparation and Consumption in the Home	Active	Retained	State Only	Art VII, Sec. 4; R.S. 47:305(C)(1)
216	Art. VII, Sec. 2.2 and R.S. 47:302(BB)(3), 321(P)(3), 321.1(I)(3), and 331(V)(3)	Sales of Electric Power or Energy to the Consumer for Residential Use	Active	Retained	Both	Art. VII, Sec. 4; R.S. 47:305(D)(1)(b)
217	Art. VII, Sec. 2.2 and R.S. 47:302(BB)(2), 321(P)(2), 321.1(I)(2), and 331(V)(2)	Sales of Natural Gas to the Consumer for Residential Use	Active	Retained	Both	Art. VII, Sec. 4; R.S. 47:305(D)(1)(b)
218	Art. VII, Sec. 2.2 and R.S. 47:302(BB)(4), 321(P)(4), 321.1(I)(4), and 331(V)(4)	Sales of Water to the Consumer for Residential Use	Active	Retained	Both	Art. VII, Sec. 4; R.S. 47:305(D)(1)(b)
219	Art. VII, Sec. 2.2 and R.S.47:301(20), 305(D)(1)(j), (k), and (l), and (G) and 305.2	Drugs prescribed by physicians or dentists [as defined in R.S. 47:301(20)]	Active	Retained	State; local option	Art VII, Sec. 4; R.S. 47:305.2
220	Art. VII, Sec. 27	Sales of gasoline, gasohol, and diesel subject to motor fuel excise tax	Active	Retained	Both	Art. VII, Sec. 16(A); R.S. 47:305(C)(1)(a)

Sales and Use Tax Exemptions Retained

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/2024 (Active/Suspended)	Act 11 Treatment	Applies to: (State, Local or Both)	New Citation After Act 11
	R.S. 47:301(10)(s), (13)(f), (14)(j), and (18)(g)	Funeral directing services, management of funerals, supervision of hearses or funeral cars, cleaning or dressing of dead human bodies for burial	Active	Retained	Both	R.S. 47:305.8