

Deduction Code	Line Description	Short Description	Percentage Exempt
1011	Sales and purchases of tangible personal property consumed in the manufacturing process (fuses, belts, felts, wires, conveyor belts, lubricants, and motor oils) by logging, wood product and paper manufacturers; includes sales and purchases of repairs and maintenance of manufacturing machinery and equipment	1011 MME Wood Manufacture	100%
1014	Gross proceeds from rentals or leases of certain oilfield property for re-lease or re-rental	1014 Gross proceeds oilfield prop	100%
1028	Purchases or sales by approved nonprofit entities or charitable institutions that sell donated goods and spend 75% or more of revenue providing job training, job placement, employment, or other support programs for people with workplace disabilities or disadvantages	1028 Pur NP selling donated goods	100%
1034	Sales of electricity for chlor-alkali manufacturing processes	1034 Sales elect chlor-alkali	100%
1062	Sales of tangible personal property, admission charges, outside gate admissions, or parking fees by sponsors of the New Orleans JazzFest	1062 Sales TPP New Orleans JazzFest	100%
1070	Sales, purchase, leases, or rentals of manufactory machinery or equipment	1070 MME	100%
1073	Admission charges to athletic events of colleges and universities, if qualifying under La. R.S. 39:467 or 39:468	1073 Qualifying adm athletic events	100%
1077	Repairs performed in Louisiana when the repaired property is delivered out of state	1077 Repairs delivered out of state	100%
5011	Steam and bulk or utility water used for non-residential purposes	5011 Nonresidential steam/water	60%
5014	Electricity and natural gas or energy for non-residential use	5014 Nonresidential elec/gas	60%
5019	Boiler fuel for nonresidential use	5019 Nonresidential boiler fuel	60%
5022	Sales of prescription drugs	5022 Sales of Rx Drugs	100%
5024	Sales of ostomy, colostomy, ileostomy devices and equipment; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	5024 Sales of *-Ostomy devices	100%
5026	Sales of food for home consumption	5026 Sales food home consumption	100%
5027	Sales of medical devices that are 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; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	5027 Sales of medical devices	100%
5036	Sales of insulin without a prescription	5036 Sales insulin w/o prescription	60%
5044	Sales involved in contracts prior to and within 90 days of a tax levy	5044 90 days prior to new tax levy	11%
5069	Purchase of butane, propane, and liquefied petroleum gases for private residential consumption; see RIB 16-021 for additional information.	5069 Pur certain fuels residential	100%
5098	Sales to parish councils on aging	5098 Sales parish council on aging	100%

(State only exemptions and state reduced rates)

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5099	Sales of breast-feeding items, including breast pumps and accessories, replacement parts, storage bags and accessories, and nursing bras	5099 Pur of breastfeeding items	100%
7003	Sales to nonprofit electrical co-ops	7003 Sales NP Electrical Co-ops	100%
7011	Sales to direct pay permit holders (DP numbers) or for hire carriers (FH numbers); dealers (other than data centers) must apply for an exemption certificate using Form R-1377, <i>Direct Payment Sales Tax Application</i> . Data centers must apply for an exemption certificate using Form R-85005, <i>Direct Payment Sales Tax Application For Use by Approved Data Centers</i> .	7011 Sales to DP & FH Holders	100%
7017	Sales in and admissions to Rapides Parish Coliseum, SugArena, Lamar Dixon Center, and certain other public facilities not included in La. R.S. 39:467; parish tax authorities must exempt the event for the exemption to apply; does not include sales of tangible personal property at trade shows or similar events held in these arenas	7017 Public Owned Facility	100%
7018	Fifty percent of the cost price of admission tickets to events other than athletic contests or large scale bid-upon events which were not under contract on or before 9/1/2016, held in the Caesars Superdome, Smoothie King Center, and the Cajundome	7018 Dome Stadium adm tickets 50%	50%
7019	Fifty percent of the cost price of admission tickets to events, other than athletic contests or large scale bid-upon events which were not under contract on or before 9/1/2016, held in certain other public facilities not included in La. R.S. 39:467	7019 Public Facility adm ticket 50%	50%