Deduction Code	Line Description	Short Description
1002	Separately stated installation charges and separately stated labor charges for installation of tangible personal property or digital products	1002 Sep. stated install labor TPP
1004	Separately stated charges to install board roads for oilfield operators	1004 Sep stated install board roads
1013	Room rentals at certain homeless shelters; room rental charge must be less than $20/day	1013 Room rentals homeless shelters
1015	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	1015 US Navy Vessels
1017	Purchases and leases of tangible personal property and sales of services to hospitals that provide free care to all patients; includes supplies and equipment which are reasonably necessary for the operation of a free hospital	1017 To Free Hospital
1018	Sales, leases, and rentals of educational materials and equipment used for classroom instruction to approved parochial and private and elementary and secondary schools	1018 Edu mat'ls & equip nonpublic
1020	Leases or rentals 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 or when the applicable warranty has lapsed and the leased or rented motor vehicle is provided at no charge to the customer	1020 Leases MV at no charge to customer
1022	Lease or rental with an operator	1022 Lease or rental w/ operator
1024	Sales made to members of the Louisiana Assoc. of Independent Colleges and Universities or Edward Via College of Osteopathic Medicine	1024 Sales to Q Colleges & Univ
1025	Sales to U. S. government and Louisiana state and local government agencies	1025 Sales to Gov't Agencies
1030	Sales for resale	1030 Sales for Resale
1032	Sales of materials for further processing into articles of tangible personal property for sale at retail	1032 Sales mat'ls further process
1033	Natural gas when used in the production of iron in the process known as the "direct reduced iron process"	1033 Nat'l gas production iron
1035	Isolated or occasional sales of tangible personal property or services	1035 Isolated/Occasional Sales TPP
1036	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products	1036 Sales of Human Tissue
1039	Sales of food products by youth-service organizations chartered by the United States Congress	1039 Sales of food youth org USC
1041	Tangible personal property and donation of food items to food banks, as defined in La. R.S. 9:2799(B); includes donations of food by retail dealers.	1041 TPP sold to food banks
1046	Purchases of fire-fighting equipment by volunteer fire departments or public fire departments	1046 Pur of fire-fight equip by VFD
1048	Sales by approved parochial and private elementary and secondary schools	1048 Sales by nonpublic
1050	Funeral directing services; nontaxable service.	1050 Funeral directing services
1055	Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3)	1055 Pur toys donate NP
1060	Sales of tangible personal property by the Military Department which occur on military installations; includes sales by thrift shops located on military installations.	1060 Sales TPP LA Military Dept
1063	Market value of a like item traded in on a sale of tangible personal property or digital products	1063 Market value trade in TPP
1064	Separately stated finance charges and service charges	1064 Sep. stated fin & svc charges

Deduction Code	Line Description	Short Description
1078	Sales of 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	1078 Drilling rigs in OCS
1082	Stocks, bonds, notes, or other obligations and securities; nontaxable intangible property	1082 Sales of stocks, bonds, etc.
1083	Qualifying sales of gold, silver, or numismatic coins, or platinum, gold, or silver bullion	1083 Sales of coins / bullion
1086	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; nontaxable service	1086 Work products per Title 37
1087	Pharmaceuticals administered to livestock used for agricultural purchases; farmers must have an approved Form R-1091, *Commercial Farmer Certification* . Farmers must apply for Form R-1091 by completing Form R-1085, *Application for Certification as a Commercial Farmer* .	1087 Pharmaceuticals livestock
1088	Used factory built homes and 54% of price of new factory built homes	1088 Manufactured homes
1091	Materials used directly in the collection of blood	1091 Mat'ls used blood collection
1092	Apheresis kits and leuko reduction filters	1092 Apheresis kits & leuko filter
1093	Other constructions permanently attached to the ground	1093 Other const permanently attach
1099	Sale or donation to a Louisiana school that meets the definition in La. R.S. 17:236 or to a public or recognized independent institution of higher education of property originally purchased for resale	1099 To LA schools/food banks
1100	Tangible personal property sold for lease or rental	1100 TPP sold for lease or rental
1115	Sales of motor vehicles subject to title and registration at OMV	1115 Sales of MV at OMV
1116	Fees and licenses not subject to Louisiana General Sales Tax	1116 Fees / licenses not subject to LA sales tax
1117	Services not subject to Louisiana General Sales Tax (includes lottery sales, postage sales, consulting fees, etc.)	1117 Services not subject to sales tax
1119	Admission charges to athletic events and entertainment events of public, parochial, and private elementary and secondary schools	1119 Adm charges elem & sec school
1120	Membership fees or dues of nonprofit or civic associations	1120 membership fees/dues NP
1121	Surface preparation, coating, and painting of certain military or transport aircraft with an out-of-state FAA registration address	1121 Out-of-state aircraft painting
1122	Sales made through a marketplace and the sales tax was collected and remitted by a marketplace facilitator; gross sales made through marketplaces must be reported on the sales tax return to claim the deduction.	1122 Sales tax remitted thru MPF
1123	Lease or rental of tangible personal property for the purpose of re-lease or re-rental to short- term equipment rental dealers with a NAICS of 532412 or 532310	1123 Re-lease/rent NAICS codes
1124	Sales of feminine hygiene products, diapers, or both for personal use	1124 Sales of feminine hygiene
1125	Cash discounts, sales returns, and allowances	1125 Cash discounts, returns
1126	Digital product consumed where the digital product becomes ingredient or component of new product or taxable service	1126 DiP part of new product/svc

Deduction Code	Line Description	Short Description
1127	Information purchased or gathered for direct use in newspapers or radio or television broadcasts by FCC licensed radio or television stations	1127 Info used newspaper radio TV
1128	Specific information supplied by a financial institution	1128 Info by financial institution
1129	Internet access service or information incidental to Internet access service	1129 Incidental Internet access svc
1130	Data processing, including, but not limited to, check or payment processing services	1130 Data processing
1131	Purchases made by general contractors/subcontractors for worked performed under construction contracts with state and local governments, agencies, boards, commissions, or instrumentality of the state or its political subdivisions; the contractor or subcontractor must apply for an exemption certificate using *Form R-85012, Public Projects Contractor/ Subcontractor Sales Tax Application; *Effective July 1, 2025*	1131 Contractors gov't contracts
1331	Sales of boats by dealers where the state and local sales and use tax exceeds $20,000 or the amount provided in Acts 2025, No. 384; state and local sales and use tax must be paid directly by the purchaser to LDR on *Form R-1331, Boat Registration Tax Payment Certification, and to the appropriate local sales tax collector. *Effective July 1, 2025*	1331 Boat sales tax exceeds $20K
5000	The gross proceeds derived from the sale of livestock, poultry, and other farm products direct from the farm provided that such sales are made directly by the producers	5000 Sales of direct farm products
5001	Gross proceeds derived from the sale of livestock at public sales sponsored by breeders' or registry associations or livestock auction markets; racehorses entered in races and claimed at any racing meet held in Louisiana	5001 GP livestock / racehorses
5003	Sales of raw agricultural commodities to be utilized in producing crops or animals for market; includes the sales of feed and feed additives sold for agricultural or commercial purposes; commercial purposes include purchasing, producing, or maintaining of animals including breeding stock for resale; the sale of feed for animals held for personal use is not exempt and is subject to state sales tax. See Code 5004 for sales of feed and feed additives for business use. Farmers must have the approved Form R-1091, *Commercial Farmer Certification*. Farmers must apply for Form R-1091 by completing Form R-1085, *Application for Certification as a Commercial Farmer*.	5003 Sales of raw ag commodities
5004	Sales of feed and feed additives for animals used for business purposes	5004 Sales of feed / additives bus
5005	Sales of materials, supplies, equipment, fuel, and related items other than vessels used in the production and harvesting of crawfish	5005 Mat'ls used harvest crawfish
5006	Sales of bait and feed used in the production and harvesting of crawfish	5006 Bait/feed harvest crawfish
5007	Sales of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production and harvesting of catfish	5007 Mat'ls used harvest catfish
5008	Farm products produced by farmers and used by the farmers and their families	5008 Consumption by farmer
5010	Sales of gasoline, diesel, and motor fuel	5010 Sales gas, diesel, motor fuel
5015	Electricity, natural gas, and bulk water for residential use	5015 Residential elec, gas, water
5016	Sales of other agricultural tangible personal property (including containers) to farmers; farmers must have an approved Form R-1091, *Commercial Farmer Certification*. Farmers must apply for Form R-1091 by completing Form R-1085, *Application for Certification as a Commercial Farmer*.	5016 Sales of other ag TPP
5021	Aircraft removed from stock or kept in inventory for use as demonstrators	5021 Demonstrators aircrafts

Deduction Code	Line Description	Short Description
5023	Sales of orthotic devices, prosthetic devices, prescription eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists, or licensed chiropractors used exclusively by patient for personal use; institutional or retail dealers may purchase tax- free using Form R-1041, *Institutional or Retail Dealer Purchases of Medical-Related Property.*	5023 Orthotic/Prosthetic Device
5028	Purchase of restorative materials used by dentists; institutional or retail dealers may purchase tax-free using Form R-1041, *Institutional or Retail Dealer Purchases of Medical- Related Property.*	5028 Restorative mat'ls by dentist
5029	Adaptive driving equipment and motor vehicle modifications prescribed by a physician, licensed chiropractor, or driver rehabilitation specialist licensed by the state	5029 Adaptive driving equipment
5030	Sales of meals by certain educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious, or medical organizations	5030 Sales of meals by certain inst
5031	Sales in interstate commerce	5031 Sales in Interstate Commerce
5033	Purchases of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription	5033 Sales kidney dialysis machines
5035	Sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce	5035 Sales to vessels OCS
5041	Rentals of motion picture films to commercial theaters	5041 Films to commercial theaters
5042	Property purchased or leased for exclusive use outside the state (offshore); dealers storing purchases of tangible personal property for first use in the offshore area on a regular basis and have a definite need for the privilege of purchasing tax free for offshore use must apply for an exemption certificate using form R-1022, *Application for Offshore Registration Number.*	5042 TPP first use offshore
5043	Sales of motor boats purchased for exclusive use outside the state	5043 Sales of vessel use outside LA
5046	Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations	5046 Fund-raising events NP
5052	Sales and purchases by certain organizations that provide training for blind persons and sales or purchases made by blind vendors; the organization must apply for an exemption certificate using Form R-1303, *Application for Exemption for Nonprofit Organizations that Provide Funding and Training To Blind Persons*.	5052 To or by blind business
5054	Receipts from coin-operated washing and drying machines in commercial laundromats	5054 Coin-operated laundromats
5056	Gross proceeds/receipts from the lease or rental of vessels for use in the federal offshore area in mineral production or for providing services to those engaged in mineral production	5056 L/R vessels OCS mineral prod
5057	Purchases of fishing boats, supplies, fuel, lubricants, and repairs for the boats by licensed commercial fishermen; commercial fishermen must apply for an exemption certificate using Form R-1334, *Application for Sales Tax Exemption for Commercial Fisherman*	5057 Pur commercial fishermen
5066	Gross proceeds from leases of motor vehicles by qualified lessors for release or re-rental; dealers must apply for an exemption certificate using Form R-1370, *Purchase of Lease or Rental Vehicles.*	5066 GP from veh leases for re-rent
5067	Sales of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers; farmers must have an approved Form R-1091, *Commercial Farmer Certification* . Farmers must apply for Form R-1091 by completing Form R-1085, *Application for Certification as a Commercial Farmer* .	5067 Q Fuels to commercial farmers

Deduction Code	Line Description	Short Description
5068	Sales or purchases by sheltered workshops or supported employment provider as defined in La. R.S. 39:1604.4 for persons with intellectual disabilities licensed by the Department Children and Family Services	5068 S/P DCFS Training Center
5076	Purchases made with U.S. Dept. of Agriculture food stamp coupons and purchases made under the Women, Infants, and Children's Program	5076 SNAP and WIC Vouchers
5077	Pharmaceutical samples manufactured or imported into the state free of charge	5077 Pharmaceutical samples
5083	Cars, piggy back trailers, and rolling stock owned, operated, or leased by a railroad; sales or leases of rail rolling stock	5083 Cars/trailers/rolling stock
5084	Sales of movable property used in the fabrication, modification, or repair of rail rolling stock	5084 Sales TPP for rolling stock
5085	Sales of "green" railroad ties to railroads for use in other states	5085 Out-of-state railroad ties
5086	Purchases of utilities by approved steelworks, blast furnaces, coke ovens, or rolling mills under certain specified conditions	5086 Utilities used by steelworks
5087	Sales, rentals or leases, taxable services and purchases by nonprofit organizations established before 1975 that conduct a comprehensive program on sickle cell disease	5087 Sickle cell organization
5088	Annual Louisiana Second Amendment Weekend Holiday sales; occurs annually on the first consecutive Friday through Sunday of September	5088 Annual LA 2nd Amend Holiday
5092	Purchases to construction materials by Habitat for Humanity when the materials are for use in constructing new residences in Louisiana	5092 Const mat'ls Habitat Humanity
5096	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 Oncologic, Inc.	5096 Q radiation therapy treatment centers
5107	Purchases of feed, seed, and fertilizer by student farmers as provided in La. R.S. 47:305.3(B)(5)(i)	5107 Pur student farmers
5108	Sales of marijuana recommended for therapeutic use as defined in La. R.S. 40:1046	5108 Sales of Therapeutic Marijuana
5110	Sales of separately metered utilities to commercial farmers for on-farm storage; farmers must have an approved Form R-1091, *Commercial Farmer Certification* . Farmers must apply for Form R-1091 by completing Form R-1085, *Application for Certification as a Commercial Farmer* .	5110 Utilities Commercial Farmer
5111	Sales and use tax on data center facility equipment purchased by approved data center facilities	5111 Purchases by data centers
5112	Purchase of certain software, information services, and digital products for a commercial production, banking, or healthcare use	5112 Pur software, info svc, DiP
5113	First $150,000 of the sales price of certain farm equipment sold to commercial farmers and agricultural facilities	5113 1st $150K certain farm equip
5114	Sales of agricultural fencing materials to commercial farmers	5114 Ag fencing commercial farmers
5115	Motor vehicles leases exempt from sales tax	5115 MVR leases deduction
5116	Motor vehicles rental exempt from sales tax	5116 MVR rental deduction
5117	Purchases by Louisiana Alliance of Children's Advocacy Centers and other nonprofit entities operating as child advocacy centers as provided for in Children's Code Article 521; the advocacy center must apply for an exemption certificate using Form R-85013, Child Advocacy Organizations Sales Tax Application/Exemption Certificate. *Effective July 1, 2025	5117 Purchases child advocacy ctr
7001	Pari-mutuel race tracks	7001 Pari-mutuel race tracks
7002	Off-track betting facilities	7002 Off-track betting facilities

Deduction Code	Line Description	Short Description
7005	Sales to private companies for the construction and operation of sewerage or wastewater treatment facilities that are under contract with municipal corporations, parishes, or sewerage or water districts; facilities may request an exemption certificate by email and executed contract to *LDRSales.ExemptionApplications@la.gov*	7005 Sales for const sewerage/water
7006	Sales of materials, supplies, vehicles, and equipment to a public trust that is charged with giving public entities cost effective buying power	7006 Purchases by public trust
7009	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	7009 Advertising services
7015	Sales and rental paid by Medicare	7015 TPP under Medicare
7016	Sales in and admissions to the Caesars Superdome, Smoothie King Center, and the Cajundome; does not include sales of tangible personal property at trade shows or similar events held in these arenas	7016 State owned Domed Stadium
7020	Purchases of mobile homes to be delivered and immobilized for permanent use on federally recognized Indian reservation lands or purchases and rentals of tangible personal property or services by federally recognized Indian Tribes and enrolled tribal members	7020 Purchases of mobile homes