

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R.S. 47:301(3)(a) and 13(a)	Separately stated installation charges on tangible personal property digital products	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	Both	1	100%	100%
R.S. 47:301(3)(a) and 13(a)	Separately stated charges to install board roads for oilfield operators	1004	Separately stated charges to install board roads for oilfield operators	1004 Sep stated install board roads	Both	1	100%	100%
R.S. 47:305.5(C)	Purchases of Consumables by Paper and Wood Manufacturers and Loggers	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	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 47:305(E)(1)	Room Rentals at Certain Homeless Shelters	1013	Room rentals at certain homeless shelters; room rental charge must be less than \$20/day	1013 Room rentals homeless shelters	Both	1	100%	100%
R.S. 47:301(7)(b)	Rentals or Leases of Certain Oilfield Property to be Re-leased or Re-rented	1014	Gross proceeds from rentals or leases of certain oilfield property for re-lease or re-rental	1014 Gross proceeds oilfield prop	State only	2	100%	0%
R.S. 47:305.7(B)(2) and (3)	Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	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	Both	1	100%	100%
R.S. 47:305.2(B)(10)	Purchases, Leases and Sales of Services by Free Hospitals	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	Both	1	100%	100%
R.S. 47:305.6(1)	Purchase, lease, or rental to and by certain elementary and second schools for educational materials and equipment used for classroom instruction. TPP sold by certain elementary and second schools used in supporting the curriculum.	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	Both	1	100%	100%
R.S. 47:305(L) R.S. 47:301(3)(a) and (13)(a)	Lease or rental of motor vehicles by licensed motor vehicle dealer or manufacture at no charge to the customer	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	Both	1	100%	100%
	Separately stated services charges	1022	Lease or rental with an operator	1022 Lease or rental w/ operator	Both	1	100%	100%
R.S. 47:305.6(6)	Purchases by Regionally Accredited Independent Educational Institutions	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	Both	1	100%	100%
R.S. 47:305.7(A)(1)(a)	Purchases by State and Local Governments	1025	Sales to U. S. government and Louisiana state and local government agencies	1025 Sales to Gov't Agencies	Both	1	100%	100%
R.S. 47:305.7(B)	Sales to the United States Government and its agencies	1025	Sales to U. S. government and Louisiana state and local government agencies	1025 Sales to Gov't Agencies	Both	1	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
47:305.16	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	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	State only	2	100%	0%
R.S. 47:301(10)	Sales for resale	1030	Sales for resale	1030 Sales for Resale	Both	1	100%	100%
R.S. 47:305.6(3)	Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	1030	Sales for resale	1030 Sales for Resale	Both	1	100%	100%
R.S. 47:305.4(A)	Sales of materials for further processing into articles of tangible personal property for sale at retail	1032	Sales of materials for further processing into articles of tangible personal property for sale at retail	1032 Sales mat'ls further process	Both	1	100%	100%
R.S. 47:305.4(B)	Natural gas used in the production of iron (raw material)	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	Both	1	100%	100%
R.S. 47:305.5(B)(3)	Electricity for chlor-alkali manufacturing process	1034	Sales of electricity for chlor-alkali manufacturing processes	1034 Sales elect chlor-alkali	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 47:305(A)	Isolated or Occasional Sales of Tangible Personal Property	1035	Isolated or occasional sales of tangible personal property or services	1035 Isolated/Occasional Sales TPP	Both	1	100%	100%
R.S. 47:305.2(B)(9)	Sales of human-tissue transplants	1036	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products	1036 Sales of Human Tissue	Both	1	100%	100%
R.S. 47:305(D)(1)(d)	Sales of food items by youth organizations chartered by congress	1039	Sales of food products by youth-service organizations chartered by the United States Congress	1039 Sales of food youth org USC	Both	1	100%	100%
R.S. 47:305(D)(1)(c)	Tangible personal property sold to food banks	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	Both	1	100%	100%
R.S. 47:305.7(B)(5)	Purchases of equipment by bona fide volunteer and public fire department	1046	Purchases of fire-fighting equipment by volunteer fire departments or public fire departments	1046 Pur of fire-fight equip by VFD	Both	1	100%	100%
R.S. 47:305.6(2)	Sales to and by certain elementary and second schools for educational materials and equipment used for classroom instruction	1048	Sales by approved parochial and private elementary and secondary schools	1048 Sales by nonpublic	Both	1	100%	100%
R.S. 47:305.8	Funeral directing services, management of funerals, supervision of hearses or funeral cars, cleaning or dressing of dead human bodies for burial	1050	Funeral directing services; nontaxable service.	1050 Funeral directing services	Both	1	100%	100%
R.S. 47:305.70	Toys purchased to be donated	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	Both	1	100%	100%
R.S. 47:305.7(B)(1)	Sales of Tangible Personal Property by the Louisiana Military Department including thrift shops on military installations	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	Both	1	100%	100%
R.S. 47:305.33	Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	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	State only	2	100%	0%
R.S. 47:301(13)(a)	Articles traded in on tangible personal property	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	Both	1	100%	100%
R.S. 47:301(3)(a) and (13)(a)	Separately stated finance charges, services charges, and cash discounts	1064	Separately stated finance charges and service charges	1064 Sep. stated fin & svc charges	Both	1	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R.S. 47:305.5	Purchases of Manufacturing Machinery and Equipment	1070	Sales, purchase, leases, or rentals of manufactory machinery or equipment	1070 MME	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 47:305.5 (B) (2)	Purchases of machinery and equipment by certain utilities regulated by Public Service Commission or Council of the City of New Orleans	1070	Sales, purchase, leases, or rentals of manufactory machinery or equipment	1070 MME	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 47:305.5(A)(1)(a)(v)	Purchases of Certain Machinery and Equipment used to Produce a News Publication	1070	Sales, purchase, leases, or rentals of manufactory machinery or equipment	1070 MME	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 39:467 or 39:468	Admissions to athletic or entertainment events of colleges and universities , if qualifying under La. RS 39:467 or 39:468	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	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 47:305(E)(4)(a) and (b)	Furnishing of repair to TPP when repaired property is delivered out of state	1077	Repairs performed in Louisiana when the repaired property is delivered out of state	1077 Repairs delivered out of state	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 47:305(H)	Repairs, renovations or conversions of drilling rigs; repairs and materials used on drilling rigs and equipment	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	Both	1	100%	100%
R.S. 47:301(16)(b)(i)	Stocks, bonds, notes or other obligations and securities	1082	Stocks, bonds, notes, or other obligations and securities; nontaxable intangible property	1082 Sales of stocks, bonds, etc.	Both	1	100%	100%
R.S. 47:301(16)(b)(ii)	Gold, silver, or numismatic coins or platinum, gold or silver bullion	1083	Qualifying sales of gold, silver, or numismatic coins, or platinum, gold, or silver bullion	1083 Sales of coins / bullion	Both	1	100%	100%
R.S. 47:301(16)(d)	Work products of certain professionals (Title 37 Licensed Professions)	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	Both	1	100%	100%
R.S. 47:305.3(B)(2)(c)	Pharmaceuticals administered to livestock for agricultural purposes	1087	Pharmaceuticals administered to livestock used for agricultural purchases; farmers must have an approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	1087 Pharmaceuticals livestock	Both	1	100%	100%
R.S. 47:305(J)	Used manufactured homes (100% of price exempt) and the cost of new manufactured homes/ Factory built home (46% of price taxable)	1088	Used factory built homes and 54% of price of new factory built homes	1088 Manufactured homes	Both	1	100%	100%
R.S. 47:305.2(B)(12)	The sale of materials used directly in the collection, separation, treatment, testing, and storage of blood by nonprofit blood banks and nonprofit blood collection centers.	1091	Materials used directly in the collection of blood	1091 Mat'ls used blood collection	Both	1	100%	100%
R.S. 47:305.2(B)(12)	The sale of materials used directly in the collection, separation, treatment, testing, and storage of blood by nonprofit blood banks and nonprofit blood collection centers.	1092	Apheresis kits and leuko reduction filters	1092 Apheresis kits & leuko filter	Both	1	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R.S. 47:301(16)(e)	Other constructions permanently attached to the ground	1093	Other constructions permanently attached to the ground	1093 Other const permanently attach	Both	1	100%	100%
R.S. 47:305(D)(1)(c); R.S. 47:305.6(4)	Donations to certain schools and food banks from resale inventory	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	Both	1	100%	100%
R.S. 47:305(K)	Purchases of Tangible Personal Property for Lease or Rental (other than automobiles)	1100	Tangible personal property sold for lease or rental	1100 TPP sold for lease or rental	Both	1	100%	100%
47:303(B)	Sales of motor vehicles subject to title and registration at OMV	1115	Sales of motor vehicles subject to title and registration at OMV	1115 Sales of MV at OMV	Both	1	100%	100%
47:301(14)	Fees and licenses not subject to Louisiana General Sales Tax	1116	Fees and licenses not subject to Louisiana General Sales Tax	1116 Fees / licenses not subject to LA sales tax	Both	1	100%	100%
47:301(14) and 47:301.3	Services not subject to Louisiana General Sales Tax under 47:301.3 (includes lottery sales, postage sales, consulting fees, etc.)	1117	Services not subject to Louisiana General Sales Tax (includes lottery sales, postage sales, consulting fees, etc.)	1117 Services not subject to sales tax	Both	1	100%	100%
R.S. 47:305.6(5)	Sales of admission charges to athletic events and entertainment events for or by public, parochial, and private elementary and secondary schools	1119	Admission charges to athletic events and entertainment events of public, parochial, and private elementary and secondary schools	1119 Adm charges elem & sec school	Both	1	100%	100%
R.S. 47:305(E)(2)	Membership dues of certain nonprofit, civic orgs (YMCA)	1120	Membership fees or dues of nonprofit or civic associations	1120 membership fees/dues NP	Both	1	100%	100%
R.S. 47:305(E)(3)	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	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	Both	1	100%	100%
47:340.1	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 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	Both	1	100%	100%
R.S. 47:301(7)(c)(i)	Leases or Rentals by Short-Term Equipment Rental Dealers for Re-Lease or Re-Rental	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	Both	1	100%	100%
R.S. 47:305.75	Purchases of Feminine Hygiene Products Diapers, or Both for Individual Personal Use	1124	Sales of feminine hygiene products, diapers, or both for personal use	1124 Sales of feminine hygiene	Both	1	100%	100%
R.S. 47:301(13)(a)	Cash discounts taken on sales	1125	Cash discounts, sales returns, and allowances	1125 Cash discounts, returns	Both	1	100%	100%
47:301(10)(b)	Digital product consumed where the digital product becomes ingredient or component of new product or taxable service	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	Both	1	100%	100%
47:301.3(10)(b)(i)	Information purchased or gathered for direct use in newspapers or radio or television broadcasts by FCC licensed radio or television stations.	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	Both	1	100%	100%
47:301.3(10)(b)(ii)	Specific information supplied by a financial institution	1128	Specific information supplied by a financial institution	1128 Info by financial institution	Both	1	100%	100%
47:301.3(10)(b)(iii)	Internet access service or information incidental to internet access service	1129	Internet access service or information incidental to Internet access service	1129 Incidental Internet access svc	Both	1	100%	100%
47:301.3(10)(b)(iv)	Data processing, including but not limited to check or payment processing services	1130	Data processing, including, but not limited to, check or payment processing services	1130 Data processing	Both	1	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R.S. 47:305.7(A)(1)(b)(i)	Purchases made by general contractors or sub-contractors pursuant to state or local governmental contracts	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 <i>Form R-85012, Public Projects Contractor/ Subcontractor Sales Tax Application</i> ; *Effective July 1, 2025	1131 Contractors gov't contracts	Both	1	100%	100%
R.S. 47:305.23 ACT 2025, No. 384	LA registered boats state and local sales taxes shall not exceed \$20,000 if paid within 90 days of purchase	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 <i>Form R-1331, Boat Registration Tax Payment Certification, and to the appropriate local sales tax collector</i> . *Effective July 1, 2025	1331 Boat sales tax exceeds \$20K	Both	1	100%	100%
R.S. 47:305.3(B)(5)(a)	Sales of farm products direct from the farm	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	Both	1	100%	100%
R.S. 47:305.3(B)(5)(b)	Livestock sold at Market and Racehorses Claimed at Races in Louisiana	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	Both	1	100%	100%
R.S. 47:305.3(B)(2)(a)	Sales of raw agricultural commodities	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, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	5003 Sales of raw ag commodities	Both	1	100%	100%
R.S. 47:305.3(B)(5)(h)	Sales of pesticides for agricultural purposes	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, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	5003 Sales of raw ag commodities	Both	1	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R.S. 47:305.3(B)(5)(c)	Feed and feed additives for animals held for business purposes	5004	Sales of feed and feed additives for animals used for business purposes	5004 Sales of feed / additives bus	Both	1	100%	100%
R.S. 47:305.3(B)(5)(d)	Materials used in the production or harvesting of crawfish	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	Both	1	100%	100%
R.S. 47:305.3(B)(5)(d)	Bait and feed used in the production or harvesting of crawfish	5006	Sales of bait and feed used in the production and harvesting of crawfish	5006 Bait/feed harvest crawfish	Both	1	100%	100%
R.S. 47:305.3(B)(5)(e)	Materials used in the production or harvesting of catfish	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	Both	1	100%	100%
R.S. 47:305.3(B)(5)(f)	Farm products produced and used by the farmers	5008	Farm products produced by farmers and used by the farmers and their families	5008 Consumption by farmer	Both	1	100%	100%
Art. VII, Sec. 16(A); R.S. 47:305(D)(1)(a)	Sales of gasoline, gasohol, and diesel subject to motor fuel excise tax	5010	Sales of gasoline, diesel, and motor fuel	5010 Sales gas, diesel, motor fuel	Both	1	100%	100%
R.S. 47:305(C)(3)(a)	Sales of steam and water - Nonresidential	5011	Steam and bulk or utility water used for non-residential purposes	5011 Nonresidential steam/water	state partial, local full	2, 3	60%	100%
R.S. 47:305(C)(3)(a)	Sales of electric power or energy or natural gas - Nonresidential	5014	Electricity and natural gas or energy for non-residential use	5014 Nonresidential elec/gas	state partial, local full	2, 3	60%	100%
Art. VII, Sec. 4; R.S. 47:305(D)(1)(b)	Sales of Electric Power or Energy to the Consumer for Residential Use	5015	Electricity, natural gas, and bulk water for residential use	5015 Residential elec, gas, water	Both	1	100%	100%
Art. VII, Sec. 4; R.S. 47:305(D)(1)(b)	Natural gas, electricity, water sold directly to the consumer for residential use as provided in Art. VII Sec. 2.2 of Constitution of LA. The exemption provided does not apply to the sales and use of mineral water, carbonated water, or water placed in bottles, jugs or containers sold directly to the consumer for residential use.	5015	Electricity, natural gas, and bulk water for residential use	5015 Residential elec, gas, water	Both	1	100%	100%
R.S. 47:305(D)(1)(b)	Purchases of certain fuels for private residential consumption (butane, propane, etc.) as a utility	5015	Electricity, natural gas, and bulk water for residential use	5015 Residential elec, gas, water	Both	1	100%	100%
R.S. 47:305.3(B)(2)(a)	Sales of seeds for planting crops	5016	Sales of other agricultural tangible personal property (including containers) to farmers; farmers must have an approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	5016 Sales of other ag TPP	Both	1	100%	100%
R.S. 47:305.3(B)(2)(a) and 47:305.3(B)(5)(i)	Sales of fertilizers and containers to farmers	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	Both	1	100%	100%
R.S. 47:305(C)(3)(a)	Materials and energy sources used for boiler fuel (except refinery gas)	5019	Boiler fuel for nonresidential use	5019 Nonresidential boiler fuel	state partial, local full	2, 3	60%	100%
R.S. 47:305(D)(1)(e)(i) and (G)(2)	New Trucks, Automobiles, Motorcycles, and Aircraft Removed from Inventory for Use as Demonstrators	5021	Aircraft removed from stock or kept in inventory for use as demonstrators	5021 Demonstrators aircrafts	Both	1	100%	100%
Art VII, Sec. 4; R.S. 47:305.2(A)(1)	Drugs prescribed by physicians, dentists, or any person with prescriptive authority (as defined in 47:301(20))	5022	Sales of prescription drugs	5022 Sales of Rx Drugs	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R. S. 47:305.2(A)(5)	Sales of insulin prescription	5022	Sales of prescription drugs	5022 Sales of Rx Drugs	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 47:305.2(B)(2)	Orthotic devices, including prescription eyeglasses and contact lenses, wheelchairs and lifts, and prosthetic devices as prescribed by any person with prescriptive authority for personal consumption or use.	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, <i>Institutional or Retail Dealer Purchases of Medical-Related Property.</i>	5023 Orthotic/Prosthetic Device	Both	1	100%	100%
R.S. 47:305.2(A)(2)	Sales of ostomy, colostomy, and ileostomy devices and equipment	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	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
Art VII, Sec. 4; R.S. 47:305(C)(1)	Sales of Food for Preparation and Consumption in the Home	5026	Sales of food for home consumption	5026 Sales food home consumption	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 47:305.2(A)(3)	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. See 47:305.76	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	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
R.S. 47:305.2(B)(3)	Sales of orthotic devices, prosthetic devices, prostheses and restorative materials utilized by or prescribed by a dentist	5028	Purchase of restorative materials used by dentists; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property.</i>	5028 Restorative mat'ls by dentist	Both	1	100%	100%
R.S. 47:305.2(B)(13)	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 and motor vehicle modifications prescribed by a physician, licensed chiropractor, or driver rehabilitation specialist licensed by the state	5029 Adaptive driving equipment	Both	1	100%	100%
R.S. 47:305(D)(2)	Sales of meals by certain institutions	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	Both	1	100%	100%
47:305(F)	Sales in interstate commerce	5031	Sales in interstate commerce	5031 Sales in Interstate Commerce	Both	1	100%	100%
R.S. 47:305.50(A)	Certain trucks and trailers registered in Louisiana, used 80% in interstate commerce	5031	Sales in interstate commerce	5031 Sales in Interstate Commerce	Both	1	100%	100%
R.S. 47:305.2(B)(6)	Sales, use, lease, purchases or rental of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription	5033	Purchases of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription	5033 Sales kidney dialysis machines	Both	1	100%	100%
R.S. 47:305.1	Sales of 50-ton vessels and new component parts and sales of certain materials and services and digital products to vessels operating in interstate commerce	5035	Sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce	5035 Sales to vessels OCS	Both	1	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R.S. 47:305.2(A)(5)	Sales of insulin nonprescription	5036	Sales of insulin without a prescription	5036 Sales insulin w/o prescription	state partial; local option	2, activity grid	60%	Reduced rates, specific parishes only
R.S. 47:305.9	Rentals of motion-picture film to commercial theaters	5041	Rentals of motion picture films to commercial theaters	5041 Films to commercial theaters	Both	1	100%	100%
R.S. 47:305.10	Property purchased for exclusive use outside the state (See RIB 16-034)	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, <i>Application for Offshore Registration Number</i> .	5042 TPP first use offshore	Both	1	100%	100%
R.S. 47:305.10(B)(4)	Sales of motor boats purchased for exclusive use outside the state	5043	Sales of motor boats purchased for exclusive use outside the state	5043 Sales of vessel use outside LA	Both	1	100%	100%
R.S. 47:305.11	Additional tax levy on contracts entered into prior to and within 90 days of tax levy	5044	Sales involved in contracts prior to and within 90 days of a tax levy	5044 90 days prior to new tax levy	state partial	2	11%	contact your local administrators
47:305.14(A)(1)(a)	Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations	5046	Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations	5046 Fund-raising events NP	Both	1	100%	100%
R.S. 47:305.15	Sales or purchases by blind persons operating small businesses. Purchases by certain organizations that promote training for the blind.	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, <i>Application for Exemption for Nonprofit Organizations that Provide Funding and Training To Blind Persons</i> .	5052 To or by blind business	Both	1	100%	100%
R.S. 47:305.17	Receipts from coin-operated washing and drying machines in commercial laundromats	5054	Receipts from coin-operated washing and drying machines in commercial laundromats	5054 Coin-operated laundromats	Both	1	100%	100%
R.S. 47:305.19	Lease or rental of certain vessels in offshore mineral production	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	Both	1	100%	100%
R.S. 47:305.20	Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	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, <i>Application for Sales Tax Exemption for Commercial Fisherman</i>	5057 Pur commercial fishermen	Both	1	100%	100%
R.S. 47:305(K) and 305.36	Sales of motor vehicles for lease or rental in an arm's length transaction. Purchases or Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors.	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, <i>Purchase of Lease or Rental Vehicles</i> .	5066 GP from veh leases for re-rent	Both	1	100%	100%
R.S. 47:305.3(B)(2)(f)	Sales of certain fuels used for farm purposes	5067	Sales of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers; farmers must have an approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	5067 Q Fuels to commercial farmers	Both	1	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R.S. 47:305.38 and 39:1604.4	Sales or purchases by certain sheltered workshops	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	Both	1	100%	100%
R.S. 47:305.39	Purchases of propane and butane by a person for residential use for cooking and heating.	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	State only	2	100%	0%
R.S. 47:305.7(C)(1) and (2)	Purchases made with food stamps and WIC vouchers	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	Both	1	100%	100%
R.S. 47:305.2(B)(7)	Pharmaceutical samples distributed in Louisiana	5077	Pharmaceutical samples manufactured or imported into the state free of charge	5077 Pharmaceutical samples	Both	1	100%	100%
R.S. 47:301(4)(j), 47:305.45, 47:305.50(C)(1)	Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	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	Both	1	100%	100%
R.S. 47:305.45	Piggyback trailers or containers and rolling stock - per diem car hire charges	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	Both	1	100%	100%
R.S. 47:305.50(C)(1)	Rail rolling stock sold or leased in Louisiana	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	Both	1	100%	100%
R.S. 47:305.50(C)(2)	Parts or services used in fabrication, modification, repair of rail rolling stock	5084	Sales of movable property used in the fabrication, modification, or repair of rail rolling stock	5084 Sales TPP for rolling stock	Both	1	100%	100%
R.S. 47:305.50(D)	Sales of Railroad Ties to Railroads for use in Other States	5085	Sales of “green” railroad ties to railroads for use in other states	5085 Out-of-state railroad ties	Both	1	100%	100%
R.S. 47:305.51	Utilities used by steelworks and blast furnaces	5086	Purchases of utilities by approved steelworks, blast furnaces, coke ovens, or rolling mills under certain specified conditions	5086 Utilities used by steelworks	Both	1	100%	100%
Acts 2025, No. 384	TPP by nonprofit sickle cell organization pre 1975	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	Both	1	100%	100%
R.S. 47:305.62	Second Amendment Sales Tax Holiday	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	Both	1	100%	100%
Acts 2025, No. 384	Purchases of construction materials by Habitat for Humanity affiliates	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	Both	1	100%	100%
R.S. 47:305.64	Sales, use, purchase, lease, repair and software of capital equipment for qualifying radiation therapy treatment centers	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	Both	1	100%	100%
R.S. 47:305.66	Parish councils on aging	5098	Sales to parish councils on aging	5098 Sales parish council on aging	State only	2	100%	0%
R.S. 47:305.67	Purchase of breastfeeding items	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	State only	2	100%	0%
R.S. 47:305.3(B)(5)(i)	Purchases of feed, seed, and fertilizer by student farmers	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	Both	1	100%	100%
R.S. 47:305.2(B)(11)	Sales of marijuana recommended for therapeutic use	5108	Sales of marijuana recommended for therapeutic use as defined in La. R.S. 40:1046	5108 Sales of Therapeutic Marijuana	Both	1	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R.S. 47:305.3(B)(5)(g)	Sales of Utilities to Commercial Farmers for On-Farm Storage	5110	Sales of separately metered utilities to commercial farmers for on-farm storage; farmers must have an approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	5110 Utilities Commercial Farmer	Both	1	100%	100%
R.S. 47:305.73	Purchases by Data Center Facility Equipment	5111	Sales and use tax on data center facility equipment purchased by approved data center facilities	5111 Purchases by data centers	Both	1	100%	100%
47:305.12	Purchase of software, information services, and digital products for a business, banking, or healthcare use	5112	Purchase of certain software, information services, and digital products for a commercial production, banking, or healthcare use	5112 Pur software, info svc, DiP	Both	1	100%	100%
R.S. 47:305.3(B)(3)(a)	First \$150,000 of the sales price of certain farm equipment sold commercial farmers and agricultural facilities	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	Both	1	100%	100%
R.S. 47:305.3(B)(4)(f)	Sale of polyroll tubing (defined as "farm equipment" in statute)	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	Both	1	100%	100%
R.S. 47:305.3(B)(3)(b)	Sales of Agricultural Fencing Materials to Commercial Farmers	5114	Sales of agricultural fencing materials to commercial farmers	5114 Ag fencing commercial farmers	Both	1	100%	100%
R.S. 47:305.7(A)(1)	Motor Vehicle leases exempted from sales tax under 47:305.7(A)(1) for governmental entities	5115	Motor vehicles leases exempt from sales tax	5115 MVR leases deduction	Both	1	100%	100%
R.S. 47:305.7(A)(1)	Motor Vehicle rental exempted from sales tax under 47:305.7(A)(1) for governmental entities	5116	Motor vehicles rental exempt from sales tax	5116 MVR rental deduction	Both	1	100%	100%
Acts 2025, No. 494	Purchases by LA Alliance of Children's Advocacy Centers or by other nonprofit entities operating as child advocacy centers as provided for in Children's Code Art 521	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	Both	1	100%	100%
R.S. 4:168	Purchases by pari-mutuel horse racetracks	7001	Pari-mutuel race tracks	7001 Pari-mutuel race tracks	Both	1	100%	100%
R.S. 4:227	Purchases by off-track wagering facilities	7002	Off-track betting facilities	7002 Off-track betting facilities	Both	1	100%	100%
R.S. 12:425	Purchases by nonprofit electric cooperatives	7003	Sales to nonprofit electrical co-ops	7003 Sales NP Electrical Co-ops	State only	2	100%	0%
R.S. 47:305.7(A)(2)	Purchases, Services and Rentals for Private Company Working for Local Authority on Construction of Sewerage or Waste Water Treatment Facility	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	Both	1	100%	100%
R.S. 38:2212.4(C)	Purchases by a public trust	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	Both	1	100%	100%
R.S. 47:305(I)	Advertising services rendered by advertising businesses	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	Both	1	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
R.S 47:303.1	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 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	State full; local option	2, 3	100%	100%, based on parish
47:305.2(B)(8)	The sale, lease, or rental of tangible personal property or digital products if such sale, lease, or rental is made under the provisions of Medicare.	7015	Sales and rental paid by Medicare	7015 TPP under Medicare	Both	1	100%	100%
R.S. 39:467	Sales at state-owned domed stadiums	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	Both	1	100%	100%
R.S. 39:468	Sales at certain publicly-owned facilities	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	State full; local option	2, activity grid	100%	Reduced rates, specific parishes only
39:467, 39:468	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	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%	state partial; local option	2, activity grid	50%	Reduced rates, specific parishes only
39:467, 39:468	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	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%	state partial; local option	2, activity grid	50%	Reduced rates, specific parishes only
Supremacy clause of the U.S. Constitution	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 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	Both	1	100%	100%
47:305.2(B)(5)	The procurement and administration of cancer and related chemotherapy prescription drugs used exclusively by the patient in his medical treatment when administered exclusively to the patient by a physician, nurse, or other health care professional in a physician's office where patients are not regularly kept as bed patients for twenty-four hours or more.	9996	The procurement and administration of cancer and related chemotherapy prescription drugs used exclusively by the patient in his medical treatment when administered exclusively to the patient by a physician, nurse, or other health care professional in a physician's office where patients are not regularly kept as bed patients for twenty-four hours or more.	9996 Chemotherapy Rx	Local Only	3	100%	100%
47:305.2(B)(1)	The sale of prescription drugs to individuals enrolled in the Louisiana Children's Health Insurance Program under Title XXI of the Social Security Act or enrolled in any Louisiana Medicaid Program under Title XIX of the Social Security Act.	9997	The sale of prescription drugs pursuant the Social Security Act, or covered under Medicaid or Medicare	9997 Sales Rx Drugs Ind'als CMS	Local Only	3	100%	100%

LOUISIANA UNIFORM LOCAL SALES TAX BOARD								
State of Louisiana Sales and Use Tax Exemption/Exclusion Table as of July 1, 2025								Updated 09/17/2025
Citation as July 1, 2025	Statutory Description	Exemption Number	Line Description	Short Description	Exemption / Exclusion which applies to: (State, Local or Both)	Deduction Schedule #	State Deduction %	Local Deduction %
47:305.2(B)(4)	The sale to, or the purchase by, an individual or by a medical service provider such as a physician, clinic, surgical center, or other healthcare facility of a prosthetic device which is sold or purchased with the intention of being personally used or consumed by individuals pursuant to a prescription by a physician when the individual is covered by the state of Louisiana Medicaid insurance program or a Medicaid insurance program administered by a third party on behalf of the state of Louisiana.	9997	The sale of prescription drugs pursuant the Social Security Act, or covered under Medicaid or Medicare	9997 Sales Rx Drugs Ind'als CMS	Local Only	3	100%	100%
47:305.76	Infused or injected prescription drugs for treating certain diseases and conditions	9998	Infused or injected prescription drugs for treating certain diseases and conditions	9998 Infused & Injected Rx Drugs	Local Only	3	100%	100%
R.S. 47:337.10(C)	Vaso-endothelial growth factor, known as VEGF inhibitors, including but not limited to Visudyne and Macugen.	9995	VEGF Inhibitors and Complex Biologics	9995 VEGF Inhibitors & Complex Bio	local option	activity grid	n/a	Reduced rates, specific parishes only
R.S.47:337.10(A)	Mfg. Machinery & Equipment - Sales, Cost, and Lease ONLY BROWNFIELD AREA IN CITY of LAKE CHARLES: Other than NAICS code 331111 and codes beginning with NAICS code 3361	9954	Mfg. Machinery & Equipment - Sales, Cost, and Lease ONLY BROWNFIELD AREA IN CITY of LAKE CHARLES: Other than NAICS code 331111 and codes beginning with NAICS code 3361	9954 MME ONLY Lake Charles	local option	activity grid	n/a	Reduced rates, specific parishes only
R.S.47:337.10(A)	Mfg. Machinery & Equipment: Sales, Cost, and Lease ONLY NAICS 331111	9952	Mfg. Machinery & Equipment: Sales, Cost, and Lease ONLY NAICS 331111	9952 MME only NAICS 331111	local option	activity grid	n/a	Reduced rates, specific parishes only
R.S.47:337.10(A)	Mfg. Machinery & Equipment: Sales, Cost, and Lease ONLY NAICS codes beginning with 3361	9953	Mfg. Machinery & Equipment: Sales, Cost, and Lease ONLY NAICS codes beginning with 3361	9953 MME only NAICS beg 3361	local option	activity grid	n/a	Reduced rates, specific parishes only
R.S.47:337.10(A)	Mfg. Machinery & Equipment: Sales, Cost and Lease of all except NAICS code 331111 and codes beginning with 3361	9951	Mfg. Machinery & Equipment: Sales, Cost and Lease of all except NAICS code 331111 and codes beginning with 3361	9951 MME w/ NAICS code exceptions	local option	activity grid	n/a	Reduced rates, specific parishes only
R.S.47:337.10(A)	Mfg. Machinery & Equipment: Lease of all NAICS codes	9955	Mfg. Machinery & Equipment: Lease of all NAICS codes	9955 MME Lease of all NAICS	local option	activity grid	n/a	Reduced rates, specific parishes only