

Revenue Information Bulletin

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Sales Tax

Exemption for the Fore!Kids Foundation

Act 374 of the 2011 Regular Session of the Louisiana Legislature enacts La. R.S. 47:305.68 and 337.9 D(31) to exempt the Fore!Kids Foundation from sales and use tax imposed by the state or any political subdivisions. The effective date of the Act was June 30, 2011.

Under these statutes, the Fore!Kids Foundation, whose primary purpose is to fund children's service organizations from monies raised from golfing events, is exempt from taxes on its purchase, use, or rental of materials, services, property, and supplies.

Questions concerning this legislation may be directed to LDR's Special Programs Division at (225) 219-7462, Option 3, or by email to Sales.Inquiries@LA.GOV.

Cynthia Bridges
Secretary