



Revenue Information Bulletin

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Sales Tax

Exemption for Parish Councils on Aging

Act 53 of the 2011 Regular Session of the Louisiana Legislature enacts La. R.S. 47:305.66 to exempt parish councils on aging from state sales and use taxes. The effective date of the Act was October 1, 2011.

The statute defines “parish councils on aging” as the sixty-four nonprofit domestic corporations domiciled one per parish and dedicated to delivering state-approved services directly to senior citizens, administered and supervised by the Office of Elderly Affairs of the Governor’s Office.

Address questions about this tax exemption to LDR’s Special Programs Division at (225) 219-7462, Option 3, or by email to Sales.Inquiries@LA.GOV .

Cynthia Bridges
Secretary

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