



**Revenue Information Bulletin
No. 13-018
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Sales Tax**

**Changes to Form R-1048 Related to Sales Tax Exemption for
Certain Fund-Raising Activities by Non-Profit Organizations**

Act 157 of the 2013 Regular Session of the Legislature amended La. R.S. 47:305.14 to provide for an annual exemption certificate for fund-raising events by eligible organizations. Previously, an organization had to apply for and obtain an exemption certificate for each fund-raising event. Louisiana Revised Statute 47:305.14(A)(1)(a) provides that sales and use taxes imposed by taxing authorities shall not apply to sales of tangible personal property at, or admission charges for, outside gates admissions to, or parking fees associated with events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious organizations, which are nonprofit, when the entire proceeds, except for necessary expenses are used for educational, charitable, religious, or historical restoration purposes including the furtherance of the civic, educational, historical, charitable, fraternal, or religious purpose of the organization.

Organizations should list all fund-raising events for the year on revised Form R-1048. If there is more than one event, then each fund-raising event should be listed on the supplement sheet provided with the form. As many supplement sheets should be attached as needed. If there is an additional fund-raising event not included in the original application, then an organization should submit a supplement sheet describing the new fund-raising event along with the original fund-raising event exemption application. Applications should be submitted at least thirty days before the first fund-raising event to allow time for processing. The new form should be used beginning on August 1, 2013. The completed applications should be sent to the Department of Revenue, Special Programs Division, P.O. Box 4998, Baton Rouge, Louisiana 70821-4998.

The revised version of Form R-1048 is available on the Department of Revenue's website at www.revenue.louisiana.gov under Tax Forms for Business under the Sales Tax link or go to [Sales Tax Forms](#). The revised form for R-1048 will be found under Applications for Exemption.

Questions concerning this matter can be directed to the Special Programs Division at (225)219-7462 or via email at sales.inquiries@la.gov.

Tim Barfield
Secretary

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