



**Revenue Information Bulletin
No. 06-022
May 5, 2006
Sales Tax**

**Notice of Preliminary Injunction Barring the Department from
Enforcing Sales Tax Exclusions for Churches, Synagogues, and the
Society of the Little Sisters of the Poor**

The United States District Court for the Eastern District of Louisiana in *New Orleans Secular Humanist Association, Inc. v. Bridges* (No. 04-3165, 04/17/2006) has issued a preliminary injunction barring the Louisiana Department of Revenue from enforcing two exclusionary provisions of the state sales tax law. Under La. Rev. Stat. Ann. § 47:301(8)(d) and (e), churches and synagogues were previously excluded from paying the state sales tax on purchases of bibles, song books, and literature used for religious instruction classes, and the Society of the Little Sisters of the Poor was excluded from paying the state sales tax on all purchases.

Unless and until the judicial injunction is lifted, these exclusions cannot be claimed. Churches, synagogues, and the Society of the Little Sisters of the Poor will be required to pay the state sales or use tax on all of their purchases, including those previously excluded from taxation by these two statutes. These organizations will not hereafter be authorized to present, and selling dealers will not hereafter be authorized to accept, exemption certificates in lieu of the sales or use tax on any taxable purchase.

Questions concerning this matter can be directed to the department's Taxpayer Services Division at (225) 219-7356 or to any of the department's regional offices as follows:

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|--------------|----------------|-------------|----------------|
| Alexandria | (318) 487-5333 | Monroe | (318) 362-3151 |
| Baton Rouge | (225) 922-2300 | New Orleans | (504) 568-5233 |
| Lafayette | (337) 262-5455 | Shreveport | (318) 676-7505 |
| Lake Charles | (337) 491-2504 | Thibodaux | (985) 447-0976 |

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