



**Revenue Information Bulletin  
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Sales Tax**

**Legislature creates sales tax exemption for untreated railroad ties  
purchased by railroad companies**

[Act 442 of the 2009 Regular Session of the Louisiana Legislature](#) provides a sales tax exemption for untreated railroad ties purchased by railroad companies to be treated with long-term preservative and installed on tracks outside Louisiana. This sales tax exemption does not apply to railroad ties installed within the State of Louisiana.

The Act enacts [La. R.S. 47:305.50\(F\)](#).

Because this exemption was enacted after [R.S. 47:321\(H\)\(1\)](#), enacted by [Acts 2002, No. 55](#), to suspend the exemptions from the one percent sales tax levied by [R.S. 47:321](#), this exemption is effective for the full four percent state sales tax.

Questions concerning this legislation should be directed to the Louisiana Department of Revenue's Special Programs Division at 225-219-7356, Option 3, or by email to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

Cynthia Bridges  
Secretary

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