

## Sales and Use Tax Exclusions and Exemptions Repealed by Act 11 of the Third Extraordinary Session

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
3	R.S. 22:2065	Purchases by Louisiana Insurance Guaranty Association	Suspended	Repealed
7	R.S. 47:301(3)(b)	Separately stated labor charges on property repaired out of state	Suspended	Repealed
8	R.S. 47:301(3)(c)	Separately stated charges to install board roads for oilfield operators	Active	Repealed; But see R.S. 47:301(3)(a) and (13)(a) <sup>1</sup>
10	R.S. 47:301(3)(g) and (13)(e)	Amounts paid by manufacturer directly to dealers of the manufacturer's products for the purpose of reducing the sales price of the products where such sales price is actually reduced	Suspended	Repealed
13	R.S. 47:301(3)(j) and (13)(m)	Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	Suspended	Repealed
15	R.S. 47:301(6)(b)	Room Rentals at Camp and Retreat Facilities (Camp and Retreat Facilities are not Hotels)	Active	Repealed
19	R.S. 47:301(7)(d) and (10)(k)	Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	Suspended	Repealed
22	R.S. 47:301(7)(g),(10)(r) and(18)(f)	Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	Active	Repealed
23	R.S. 47:301(7)(h)	Vehicle Rentals for Re-Rent to Warranty Customers	Active	Repealed

<sup>1</sup> Revised to add references to the definitions of cost price and sales price

*Sales and Use Tax Exemptions Repealed*

Page 2 of 10

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
24	R.S. 47:301(7)(j),(10)(y) and(18)(k)	Property used in the Manufacture, Production, or Extraction of Unblended Diesel	Suspended	Repealed
25	R.S. 47:301(7)(l)	Leases or Rentals of Pallets used in Packaging Products Produced by a Manufacturer	Suspended	Repealed
30	R.S. 47:301(8)(e)	Purchases by the Society of the Little Sisters of the Poor	Suspended	Repealed
41	R.S. 47:301(10)(i)	Purchases of new or used school buses by independent operators	Active	Repealed
43	R.S. 47:301(10)(l)	Pollution control devices and systems	Suspended	Repealed
44	R.S. 47:301(10)(m)	Certain aircraft assembled in Louisiana with a maximum capacity of 8 people (previously 50 or more)	Active	Repealed
45	R.S. 47:301(10)(n)	Pelletized paper waste used in a permitted boiler	Suspended	Repealed
47	R.S. 47:301(10)(t) and (18)(h)	Sales of telephone directories by advertising companies (requires directories distributed free)	Suspended	Repealed
48	R.S.47:301(10)(v) and (w), (13)(g) and (h), and(18)(i) and (j)	Sales of cellular telephones and electronic accessories (free phones)	Suspended	Repealed
51	R.S. 47:301(10)(bb)	Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities	Suspended	Repealed

Sales and Use Tax Exemptions Repealed

Page 3 of 10

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
52	R.S. 47:301(10)(cc), (18)(n)	Purchases of educational materials by a private postsecondary academic degree-granting institution that offers online classes	Active	Repealed
54	R.S. 47:301(10)(ee), (18)(o), and 337.10(M)	Purchases of storm shutter devices	Suspended	Repealed
56	R.S. 47:301(10)(gg), (18)(p)	Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects	Suspended	Repealed
59	R.S. 47:301(13)(c)	First \$50,000 of new farm equipment used in poultry production	Active	Repealed
60	R.S. 47:301(13)(l)	Specialty items sold to members for fund-raising purposes by non-profit carnival orgs	Suspended	Repealed
61/62	R.S. 47:301(14)(b), 302(BB)(70), 321(P)(70), 321.1(I)(70) and 331(V)(70), R.S. 39:468	Admissions to athletic or entertainment events of educational institutions (colleges and universities)	Suspended	Repealed
64	R.S. 47:301(14)(b)(ii) and (iii)	Admissions to museums	Suspended	Repealed
65	R.S. 47:301(14)(b)(iv)	Admissions to places of amusement at camp or retreat facilities ( Room Rentals at Camp and Retreat Facilities to persons merely purchasing lodging at the facility do not qualify for the exclusion)	Active	Repealed
66	R.S. 47:301(14) (g)(i)(bb) and 337.10(F)	Repair services performed in Louisiana when the repaired property is exported	Active	Repealed

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
70	R.S. 47:301(16)(b)(iii)	Certain geophysical survey information and data analyses	Active	Repealed
71	R.S.47:301(16)(c)	Vehicle Repairs Subsequent to Warranty Lapse	Suspended	Repealed
75	R.S. 47:301(16)(h),(22) and (23), R.S. 47:305.52, and R.S. 47:337.10( E)	Purchases of certain custom computer software	Suspended	Repealed
77	R.S. 47:301(16)(k)	Aphaeresis kits and leuko reduction filters	Active	Repealed
79	R.S. 47:301(16)(m)	Purchases by motor vehicle manufacturers	Active	Repealed
80	R.S. 47:301(16)(m)(i)	Purchases by Glass Manufacturers	Active	Repealed
81	R.S. 47:301(16)(n)	Purchases of machinery and equipment by owners of certain radio stations	Suspended	Repealed <sup>2</sup>
83	R.S. 47:301(16)(p)	Sales of Newspapers	Suspended	Repealed
85	R.S. 47:301(18)(d)(ii)	Use tax on residue or byproducts consumed by the producer	Suspended	Repealed

<sup>2</sup> Revised 1/23/25 to remove TEB #82 MM&E purchased by certain utilities which is retained by Act 11

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
86	R.S. 47:301.1(B)(2)(b)	Separately stated ancillary telecommunication services	Active	Repealed
87	R.S. 47:301.1(B)(2)(d)	Telecommunication services through coin-operated telephones	Active	Repealed
88	R.S. 47:301.1(D)	Interstate telecommunication services purchased by defined call centers	Suspended	Repealed
94	R.S. 47:305(D)(1)(i)and (H)	Boats, Vessels, and Other Water Craft as Demonstrators	Active	Repealed
95	R.S. 47:303(E)(1), 304(A) and 305.56	Purchases of off-road vehicles by certain buyers domiciled in another state (See RIB 07-027)	Suspended	Repealed
105	R.S. 47:305(D)(1)(b)	Steam used in processing raw agricultural product	Active	Repealed; will be subject to 2% tax on business utilities
108	R.S. 47:305(D)(1)(d) because Act 25/26 lists specifically keep for this purpose	Sale and purchase of electricity for use in Production Activity of Stripper Wells	Active	Specific exemption not enacted; subject to 2% tax on business utilities
115	R.S. 47:305(D)(1)(m)	Sales of patient aids for home use prescribed by a physician or chiropractor	Suspended	Repealed
120	R.S. 47:305(D)(3)(b) and 338.52(D)(4)(a)	Sales of bakery products sold for home consumption regardless of whether such businesses furnish facilities for consumption of food on premises	Suspended As To Facilities Providing Facilities For Consumption	Repealed R.S. 47:305(D)(3)(b)

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
121	R.S. 47:305(F)	Fees paid by radio and television broadcasters for the rights to broadcast film, video, and tapes	Suspended	Repealed
127	R.S. 47:305.6	Sales of admission tickets by Little Theater organizations	Active	Repealed
128	R.S. 47:305.7	Tickets to musical performances by nonprofit musical organizations	Active	Repealed
133	R.S. 47:305.13	Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	Active	Repealed
134	R.S. 47:305.14(A)(1)(a)	Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	Active	Repealed; but see RIB 25-009 <sup>3</sup>
135	R.S. 47:305.14(A)(1)(a)	Sales of newspapers by religious organizations	Suspended	Repealed; but see RIB 25-009 <sup>4</sup>
137	R.S. 47:305.14(A)(5)	Sales to nonprofit literacy organizations	Suspended	Repealed; but see RIB 25-009 <sup>5</sup>
142	R.S. 47:305.18	Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	Active	Repealed
145	R.S. 47:305.20(C)	Certain seafood-processing facilities	Suspended	Repealed

<sup>3</sup> Revised 1/17/25 to add a reference to RIB 25-009

<sup>4</sup> Revised 1/17/25 to add a reference to RIB 25-009

<sup>5</sup> Revised 1/17/25 to add a reference to RIB 25-009

*Sales and Use Tax Exemptions Repealed*

Page 7 of 10

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
148	R.S. 47:305.26	New vehicles furnished by a dealer for driver-education programs	Suspended	Repealed
149	47:305.28	Sales of gasohol (not subject to motor fuels tax)	Active	Repealed
150	R.S. 47:305.33	Construction materials and operating supplies for certain nonprofit retirement centers	Suspended	Repealed
155	R.S. 47:305.40	Specialty Mardi Gras items purchased or sold by certain organizations	Suspended	Repealed
156	R.S. 47:305.41	Purchases and sales by Ducks Unlimited and Bass Life	Suspended	Repealed
157	R.S. 47:305.42	Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	Suspended	Repealed
158	R.S. 47:305.43	Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	Suspended	Repealed
159	R.S. 47:305.44	Raw materials used in the printing process	Suspended	Repealed
162	R.S. 47:305.49	Catalogs distributed in Louisiana	Suspended	Repealed
164	R.S. 47:305.50(B)	Certain contract carrier buses used 80% in interstate commerce	Suspended	Repealed

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
169	R.S. 47:305.53	Sale/use/rental by a nonprofit organization established prior to 1975 which conducts a comprehensive program on Sickle cell disease organizations	Suspended	Repealed
170	R.S. 47:305.54	Annual Louisiana sales tax holiday (standard)	Suspended	Repealed
171	R.S. 47:305.57	Sales of original one-of-a-kind works of art sold in certain locations	Suspended	Repealed
172	R.S. 47:305.58	Hurricane preparedness Louisiana sales tax holiday	Suspended	Repealed
173	R.S. 47:305.59	Sales of construction materials to Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation	Active	Repealed
174	R.S. 47:305.59(B)	Sales of Construction materials for construction of new animal shelters in Louisiana	Active	Repealed
175	R.S. 47:305.61 and 337.9(D)(29)	Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District	Suspended	Repealed
178	R.S. 47:305.64	Purchase, Lease or Repair of certain capital equipment and computer software of qualifying radiation therapy treatment centers	Active	Repealed
179	R.S. 47:305.65	Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	Suspended	Repealed
182	R.S. 47:305.68	Purchases by the Fore!Kids Foundation	Suspended	Repealed



2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
183	R.S. 47:305.70	Purchases of construction materials by the Make it Right Foundation	Suspended	Repealed
184	R.S. 47:305.71	Purchases of construction materials by the St. Bernard Project, Inc.	Suspended	Repealed
185	R.S. 47:305.74	Hurricane Laura, Hurricane Delta, and COVID-19 Pandemic Sales Tax Holiday	Expired	Repealed
187	R.S. 47:6001	Antique airplanes held by private collectors and not used for commercial purposes	Suspended	Repealed
188	R.S. 47:463.8(B)(1)(b)(ii) and R.S. 47:6040	Sale of certain antique motor vehicles	Active	Repealed
189	R.S. 47:305.79	Business to Business Samples at Conventions, Trade Shows, Conferences and Similar Events	New	Repealed
191	R.S. 47:301(3)(d)	Certain interchangeable components; optional method to determine	Suspended	Repealed
198	R.S. 47:301(3)(h), (13)(i)	News Publications Distributed at No Cost to Readers	Active	Repealed
200	R.S. 47:301(10)(b)(i) (see also: R.S.47:301(4)(i), (10)(b)(ii) and 6003)	Sales through coin-operated vending machines	Active	Repealed
203	R.S. 47:315.1	State sales tax paid on property destroyed in a natural disaster	Active	Repealed

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
204	R.S. 40:582.1-7 and 47:315.2	Materials used in the construction, restoration, or renovation of housing in designated areas	Suspended	Repealed
205	R.S. 47:315.3	Purchases and leases of durable medical equipment paid by or under provisions of Medicare	Active	Section repealed; but see R.S. 47:305.2(B)(8) <sup>6</sup>
206	R.S. 47:315.5	Sales tax collected by a qualified charitable institutions (Goodwill, Salvation Army, St. Vincent's DePaul, United Way)	Suspended	Repealed
209	R.S. 47:305.73	Fiber-Optic Cable Equipment Rebate	Active	Repealed fiber optic rebate only
210	R.S. 47:305.77	Hurricane Impacted Agricultural Fencing Materials Rebate	Expired	Repealed
	R.S. 47:301(16)(i)	First purchase of specified digital radio/television equipment by FCC license holder	Suspended	Repealed
	R.S. 47:301(10)(z), (18)(l)	Alternate substance used as a fuel	Expired	Repealed
	R.S. 47:301(7)(k)	Lease or rental of a crane and equipment with an operator	Active	Repealed

<sup>6</sup> Revised to add reference to R.S. 47:305.2(B)(8)