

## Sales and Use Tax Exclusions and Exemptions Repealed by Act 11 of the Third Extraordinary Session

\*Exemptions repealed by Act 11 but reinstated during the 2025 Regular Session have been removed from this chart

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
<b>3</b>	R.S. 22:2065	Purchases by Louisiana Insurance Guaranty Association	Suspended	Repealed
<b>7</b>	R.S. 47:301(3)(b)	Separately stated labor charges on property repaired out of state	Suspended	Repealed, but see R.S. 47:301.4 for sourcing rules
<b>8</b>	R.S. 47:301(3)(c)	Separately stated charges to install board roads for oilfield operators	Active	Repealed, but see R.S. 47:301(3)(a) and (13)(a)
<b>10</b>	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for the purpose of reducing the sales price of the products where such sales price is actually reduced	Suspended	Repealed
<b>13</b>	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and (13)(m)	Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	Suspended	Repealed
<b>15</b>	R.S. 47:301(6)(b)	Room Rentals at Camp and Retreat Facilities (Camp and Retreat Facilities are not Hotels)	Active	Repealed
<b>19</b>	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Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	Suspended	Repealed
<b>22</b>	R.S. 47:301(7)(g),(10)(r) and (18)(f)	Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	Active	Repealed

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<b>24</b>	R.S. 47:301(7)(j),(10)(y) and(18)(k)	Property used in the Manufacture, Production, or Extraction of Unblended Diesel	Suspended	Repealed
<b>25</b>	R.S. 47:301(7)(l)	Leases or Rentals of Pallets used in Packaging Products Produced by a Manufacturer	Suspended	Repealed
<b>30</b>	R.S. 47:301(8)(e)	Purchases by the Society of the Little Sisters of the Poor	Suspended	Repealed
<b>41</b>	R.S. 47:301(10)(i)	Purchases of new or used school buses by independent operators	Active	Repealed
<b>43</b>	R.S. 47:301(10)(l)	Pollution control devices and systems	Suspended	Repealed
<b>44</b>	R.S. 47:301(10)(m)	Certain aircraft assembled in Louisiana with a maximum capacity of 8 people (previously 50 or more)	Active	Repealed
<b>45</b>	R.S. 47:301(10)(n)	Pelletized paper waste used in a permitted boiler	Suspended	Repealed
<b>47</b>	R.S. 47:301(10)(t) and (18)(h)	Sales of telephone directories by advertising companies (requires directories distributed free)	Suspended	Repealed
<b>48</b>	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
<b>51</b>	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

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<b>52</b>	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
<b>54</b>	R.S. 47:301(10)(ee), (18)(o), and 337.10(M)	Purchases of storm shutter devices	Suspended	Repealed
<b>56</b>	R.S. 47:301(10)(gg), (18)(p)	Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects	Suspended	Repealed
<b>59</b>	R.S. 47:301(13)(c)	First \$50,000 of new farm equipment used in poultry production	Active	Repealed
<b>60</b>	R.S. 47:301(13)(l)	Specialty items sold to members for fund-raising purposes by non-profit carnival orgs	Suspended	Repealed
<b>61/62</b>	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
<b>64</b>	R.S. 47:301(14)(b)(ii) and (iii)	Admissions to museums	Suspended	Repealed
<b>65</b>	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
<b>70</b>	R.S. 47:301(16)(b)(iii)	Certain geophysical survey information and data analyses	Active	Repealed

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<b>71</b>	R.S.47:301(16)(c)	Vehicle Repairs Subsequent to Warranty Lapse	Suspended	Repealed
<b>75</b>	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
<b>77</b>	R.S. 47:301(16)(k)	Aphaeresis kits and leuko reduction filters	Active	Repealed
<b>79</b>	R.S. 47:301(16)(m)	Purchases by motor vehicle manufacturers	Active	Repealed
<b>80</b>	R.S. 47:301(16)(m)(i)	Purchases by Glass Manufacturers	Active	Repealed
<b>81</b>	R.S. 47:301(16)(n)	Purchases of machinery and equipment by owners of certain radio stations	Suspended	Repealed <sup>1</sup>
<b>83</b>	R.S. 47:301(16)(p)	Sales of Newspapers	Suspended	Repealed
<b>85</b>	R.S. 47:301(18)(d)(ii)	Use tax on residue or byproducts consumed by the producer	Suspended	Repealed
<b>86</b>	R.S. 47:301.1(B)(2)(b)	Separately stated ancillary telecommunication services	Active	Repealed

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

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<b>87</b>	R.S. 47:301.1(B)(2)(d)	Telecommunication services through coin-operated telephones	Active	Repealed
<b>88</b>	R.S. 47:301.1(D)	Interstate telecommunication services purchased by defined call centers	Suspended	Repealed
<b>94</b>	R.S. 47:305(D)(1)(i)and (H)	Boats, Vessels, and Other Water Craft as Demonstrators	Active	Repealed
<b>95</b>	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
<b>105</b>	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
<b>108</b>	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
<b>115</b>	R.S. 47:305(D)(1)(m)	Sales of patient aids for home use prescribed by a physician or chiropractor	Suspended	Repealed
<b>120</b>	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)
<b>121</b>	R.S. 47:305(F)	Fees paid by radio and television broadcasters for the rights to broadcast film, video, and tapes	Suspended	Repealed

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<b>127</b>	R.S. 47:305.6	Sales of admission tickets by Little Theater organizations	Active	Repealed
<b>128</b>	R.S. 47:305.7	Tickets to musical performances by nonprofit musical organizations	Active	Repealed
<b>133</b>	R.S. 47:305.13	Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	Active	Repealed; but see R.S. 47:305.14
<b>135</b>	R.S. 47:305.14(A)(1)(a)	Sales of newspapers by religious organizations	Suspended	Repealed
<b>137</b>	R.S. 47:305.14(A)(5)	Sales to nonprofit literacy organizations	Suspended	Repealed
<b>142</b>	R.S. 47:305.18	Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	Active	Repealed; but see R.S. 47:305.14
<b>145</b>	R.S. 47:305.20(C)	Certain seafood-processing facilities	Suspended	Repealed
<b>148</b>	R.S. 47:305.26	New vehicles furnished by a dealer for driver-education programs	Suspended	Repealed
<b>149</b>	47:305.28	Sales of gasohol (not subject to motor fuels tax)	Active	Repealed
<b>150</b>	R.S. 47:305.33	Construction materials and operating supplies for certain nonprofit retirement centers	Suspended	Repealed

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<b>155</b>	R.S. 47:305.40	Specialty Mardi Gras items purchased or sold by certain organizations	Suspended	Repealed
<b>156</b>	R.S. 47:305.41	Purchases and sales by Ducks Unlimited and Bass Life	Suspended	Repealed
<b>157</b>	R.S. 47:305.42	Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	Suspended	Repealed
<b>158</b>	R.S. 47:305.43	Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	Suspended	Repealed
<b>159</b>	R.S. 47:305.44	Raw materials used in the printing process	Suspended	Repealed
<b>162</b>	R.S. 47:305.49	Catalogs distributed in Louisiana	Suspended	Repealed
<b>164</b>	R.S. 47:305.50(B)	Certain contract carrier buses used 80% in interstate commerce	Suspended	Repealed
<b>170</b>	R.S. 47:305.54	Annual Louisiana sales tax holiday (standard)	Suspended	Repealed
<b>171</b>	R.S. 47:305.57	Sales of original one-of-a-kind works of art sold in certain locations	Suspended	Repealed
<b>172</b>	R.S. 47:305.58	Hurricane preparedness Louisiana sales tax holiday	Suspended	Repealed

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<b>173</b>	R.S. 47:305.59	Sales of construction materials to Fuller Center for Housing and Make it Right Foundation	Active	Repealed <sup>2</sup>
<b>174</b>	R.S. 47:305.59(B)	Sales of Construction materials for construction of new animal shelters in Louisiana	Active	Repealed
<b>175</b>	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
<b>179</b>	R.S. 47:305.65	Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	Suspended	Repealed
<b>182</b>	R.S. 47:305.68	Purchases by the Fore!Kids Foundation	Suspended	Repealed
<b>183</b>	R.S. 47:305.70	Purchases of construction materials by the Make it Right Foundation	Suspended	Repealed
<b>184</b>	R.S. 47:305.71	Purchases of construction materials by the St. Bernard Project, Inc.	Suspended	Repealed
<b>185</b>	R.S. 47:305.74	Hurricane Laura, Hurricane Delta, and COVID-19 Pandemic Sales Tax Holiday	Expired	Repealed
<b>187</b>	R.S. 47:6001	Antique airplanes held by private collectors and not used for commercial purposes	Suspended	Repealed

<sup>2</sup> The sale of construction materials to Habitat for Humanity affiliates is retained in R.S. 47:305.22 (2025 Acts No. 384)

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
<b>189</b>	R.S. 47:305.79	Business to Business Samples at Conventions, Trade Shows, Conferences and Similar Events	New	Repealed
<b>191</b>	R.S. 47:301(3)(d)	Certain interchangeable components; optional method to determine	Suspended	Repealed
<b>198</b>	R.S. 47:301(3)(h), (13)(i)	News Publications Distributed at No Cost to Readers	Active	Repealed
<b>200</b>	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
<b>203</b>	R.S. 47:315.1	State sales tax paid on property destroyed in a natural disaster	Active	Repealed
<b>204</b>	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
<b>205</b>	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>3</sup>
<b>206</b>	R.S. 47:315.5	Sales tax collected by a qualified charitable institutions (Goodwill, Salvation Army, St. Vincent's DePaul, United Way)	Suspended	Repealed
<b>209</b>	R.S. 47:305.73	Fiber-Optic Cable Equipment Rebate	Active	Repealed fiber optic rebate only

<sup>3</sup> Revised to add reference to R.S. 47:305.2(B)(8)

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<b>210</b>	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; but see LAC 61:I.4301