



Taxable Rate of Transactions for Exemptions and Exclusions
For periods July 1, 2015 through December 31, 2029
Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|--|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Art VII Sec 27 of LA Constitution <i>See also 47:305(D)(1)(a).</i> | Gasoline, diesel fuel, or special fuels subject to excise tax | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Art VII Sec 2.2 of LA Constitution <i>See also 47:305(D)(1)(c).</i> | Sales of water sold directly to the consumer for residential use | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Art VII Sec 2.2 of LA Constitution <i>See also 47:305(D)(1)(d).</i> | Sales of electricity sold directly to the consumer for residential use | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Art VII Sec 2.2 of LA Constitution <i>See also 47:305(D)(1)(g).</i> | Sales of natural gas sold directly to the consumer for residential use | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Art VII Sec 2.2 of LA Constitution <i>See also 47:305(D)(1)(j).</i> | Drugs prescribed by physicians and dentists | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Art VII, Sec 2.2 of LA Constitution <i>(See also 47:305(D)(1)(n) - (r).)</i> | Food for further preparation and consumption in the home | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4:168 | Pari-mutual race tracks | 5.00% | 3.00% | 3.00% | 4.45% | 0.00% |
| 4:227 | Off-track betting facilities | 5.00% | 3.00% | 3.00% | 4.45% | 0.00% |
| 12:425 | Nonprofit electrical co-ops | 1.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 22:2065 | Purchases and rentals of tangible personal property and services by LIGA (La. Insurance Guaranty Assoc.) <i>*Repealed effective 01/01/2025</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 33:4169(D) <i>Effective 01/01/2025, see 47:305.7(A)(2).</i> | Construction and operation of sewerage or wastewater treatment facilities by private companies for municipal corporation, parish, or sewerage or water districts | 5.00% | 3.00% | 3.00% | 4.45% | 0.00% |
| 38:2212.4 | Bulk purchases of materials, supplies, vehicles, and equipment by a public trust to give public entities cost effective buying power | 5.00% | 3.00% | 3.00% | 4.45% | 0.00% |
| 39:467 | Sales of services and tangible personal property in the Caesars Superdome, Smoothie King Arena, and the Cajundome; does not include sales of tangible personal property at trade shows or similar events held in these arenas | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. |
| 39:467 | Fifty percent of the cost price of admission tickets to events other than athletic contests or large scale bid-upon events which were not under contract on or before 09/01/2016, held in the Caesars Superdome, Smoothie King Arena, and the Cajundome | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. |
| 39:468 | Sales in and admissions to Rapides Parish Coliseum, SugArena, Lamar Dixon Center, and certain other public facilities not included in La. R.S. 39:467; parish tax authorities must exempt the event also for the exemption to apply; does not include sales of tangible personal property at trade shows or similar events held in these arenas | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. |



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|---|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 39:468 | Fifty percent of the cost price of admission tickets to events other than athletic contests or large scale bid-upon events which were not under contract on or before 09/01/2016, held in certain other public facilities not included in La. R.S. 39:467 | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. |
| 47:301(3)(a) <i>See also 47:301(13)(a).</i> | Separately stated installation charges; <i>nontaxable service</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(3)(b) | Separately stated labor charges on property repaired out-of-state <i>*Repealed effective 01/01/2025, yet services are sourced where performed.</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(3)(C) <i>Effective 01/01/2025, see 47:301(3)(a) and 47:301(13)(a).</i> | Separately stated charges to install board roads for oilfield operators; <i>nontaxable service *Repealed effective 01/01/2025, yet remains a nontaxable service</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(3)(d) | Interchangeable components used as a measurement-while-drilling instrument; valuation method only <i>*Repealed effective 01/01/2025</i> | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:301(3)(e) <i>See also 47:301(13)(b).</i> <i>Effective 01/01/2025, see 47:301(3)(b).</i> | Manufacturer's rebates given on new vehicles | 4.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 47:301(3)(f) <i>See also 47:301(13)(d).</i> <i>Effective 01/01/2025, see 47:301(3)(c) and 47:301(13)(c).</i> | Refinery Gas; valuation method only | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:301(3)(g) <i>See also 47:301(13)(e).</i> | Amounts paid by manufacturer directly to dealers of the manufacturer's products for the purpose of reducing the sale price of the product where such sales price is actually reduced <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(3)(h) <i>See also 47:301(13)(i).</i> | News publications distributed at no cost to readers; cost price is lower of (a) printing cost paid to unrelated third parties less itemized freight charges, paper and ink or (b) payments to dealer or distributor as consideration for distribution <i>*Repealed effective 01/01/2025</i> | 5.00% | 5.00% | 5.00% | 0.00% | 5.00% |
| 47:301(3)(i) <i>See also 47:301(13)(k) and 47:301(28)(a).</i> <i>Effective 01/01/2025, see 47:305.5.</i> | Purchases of manufacturing machinery and equipment used in manufacturing process | 2.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:301(3)(j) <i>See also 47:305(D)(1)(d).</i> <i>Effective 01/01/2025, see 47:305(C)(3)(a).</i> | Purchases of electric power or energy or natural gas for use by paper or wood products manufacturing facilities <i>*Repealed effective 01/01/2025, yet is subject to 2% state sales tax as a business utility.</i> | 5.00% | 3.00% | 3.00% | 2.00% | 2.00% |
| 47:301(3)(k) <i>Effective 01/01/2025, see 47:305.5(C).</i> | Purchases of tangible personal property consumed in manufacturing process (fuses, belts, felts, wires, conveyor belts, lubricants and motor oils); purchases of repairs and maintenance of manufacturing machinery and equipment; limited to certified manufacturers with NAICS codes 3211 - 3222 and 113310 | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |



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|--|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:301(6)(b) <i>See also 47:301(14)(b)(iv).</i> | Room rentals at camp and retreat facilities owned by nonprofit organizations; room rental receipts are only excluded if the guest participates in the nonprofit activity of the camp or retreat. <i>*Repealed effective 01/01/2025</i> | 5.00% | 0.00% | 0.00% | 0.00% | 5.00% |
| 47:301(6)(c) <i>Effective 01/01/2025, see 47:305(E)(1).</i> | Room rentals at certain homeless shelters; room rental charge must be less than \$20/day. | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(7)(b) | Rentals or leases of certain oilfield property for re-lease or re-rental | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:301(7)(c) <i>See also 47:301(14)(h).</i> <i>Effective 01/01/2025, see 47:305.7(B)(2) and (3).</i> | Rentals or leases of property to be used in the performance of a contract with the U.S. Department of the Navy for the overhaul of a U.S. Navy vessel | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(7)(d) <i>See also 47:301(10)(k).</i> | Leases of airplanes and airplane equipment by commuter airlines domiciled in Louisiana <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(7)(e) <i>See also 47:301(10)(p) and 47:301(18)(c).</i> <i>Effective 01/01/2025, see 47:305.2(B)(10).</i> | Leases of tangible personal property by hospitals that provide free care to all patients | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(7)(f) <i>See also 47:301(10)(q)(ii) and 47:301(18)(e)(ii).</i> <i>Effective 01/01/2025, see 47:305.6(1) and (2).</i> | Leases of educational materials and equipment used for classroom instruction by approved schools | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(7)(g) <i>See also 47:301(10)(r) and 47:301(18)(f).</i> | Leases of tangible personal property by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc. <i>*Repealed effective 01/01/2025</i> | 5.00% | 0.00% | 0.00% | 0.00% | 5.00% |
| 47:301(7)(h) <i>Effective 01/01/2025, see 47:305(L)</i> | Leases of motor vehicles by a licensed motor vehicle dealer or manufacturer that are furnished at no charge to a customer under the terms of a warranty agreement <i>*This exemption was repealed effective 01/01/2025, in the 2024 Third Extraordinary Session and reinstated in the 2025 Regular Session, retroactive to 01/01/2025.</i> | 0.00% | 0.00% | 0.00% | 0.00% | *0.00% |
| 47:301(7)(j) <i>See also 47:301(10)(y) and 47:301(18)(k).</i> <i>Effective 01/01/2025, see 47:305.5.</i> | Lease or rental of manufacturing machinery and equipment used to produce unblended biodiesel; see La. R.S. 47:301(3)(i) to determine manufacturer eligibility. <i>*Repealed effective 01/01/2025, yet remains exempt as manufacturing machinery and equipment.</i> | 5.00% | 3.00% | 3.00% | 4.45% | 0.00% |
| 47:301(7)(k) <i>Effective 01/01/2025, see 47:301(3)(a) and 47:301(13)(a).</i> | Lease or rental of a crane with an operator; <i>nontaxable service</i> <i>*Repealed effective 01/01/2025, yet remains a nontaxable service</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(7)(l) | Lease or rental of pallets used in packaging products produced by a manufacturer <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(7)(m) <i>Effective 01/01/2025, see 47:301(7)(c)(i).</i> | Leases or rentals by a short-term equipment rental dealer for the purpose of re-lease or re-rental <i>*Effective 10/01/2021</i> | | | | 4.45%/*0% | 0.00% |



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|--|---|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------|
| 47:301(8)(b) <i>Effective 01/01/2025, see 47:305.6(6).</i> | Sales made to any regionally accredited independent institution of higher education that is a member of the Louisiana Association of Independent Colleges and Universities; this does not apply to sales made by the institutions that are normally subject to the sales tax. | 4.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 47:301(8)(c) <i>Effective 01/01/2025, see 47:305.7(A)(1).</i> | Purchases, leases, storage, or consumption of tangible personal property and services by the state or local agencies, boards, commissions, instrumentalities, or other political subdivisions within Louisiana; includes state agencies, federal and state credit unions, parish and municipal libraries, school boards, parish and municipal governing authorities, law enforcement districts, waterworks districts, and public housing authorities. | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(8)(d) <i>Effective 01/01/2025, see 47:305.13.</i> | Sales of bibles, songbooks, literature used for religious classes by churches and synagogues recognized under IRC 501(c)(3); see RIB No. 06-022 issued 05/05/2006. | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:301(8)(e)(i) | Purchases of tangible personal property and services and leases of tangible personal property by the Society of Little Sisters of the Poor; see RIB No. 06-022 issued May 5, 2006. <i>*Repealed effective 01/01/2025</i> | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:301(8)(f) <i>See also 47:315.5.</i> <i>Effective 01/01/2025, see 47:305.16.</i> | Purchases by nonprofit entities that sell donated goods and spend 75% or more of revenue on directly employing or training for employment persons with disabilities or working place disadvantages; organization must apply for exclusion. | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(a)(i) <i>See also 47:301(18)(a)(i) and 47:305.36(A).</i> <i>Effective 01/01/2025, see 47:301(10) and 47:305(K)(3).</i> | Sales of tangible personal property for resale; sales of automobiles purchased for lease or rental <i>*Effective 01/01/2025, sales of automobiles purchased for lease or rental are exempt under La. R.S. 47:305(K).</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(a)(ii) <i>Effective 01/01/2025, see 47:305.2(B)(11).</i> | Sales of marijuana recommended for therapeutic use <i>*Effective 01/01/2020</i> | | | | 4.45%/*0% | 0.00% |
| 47:301(10)(a)(iii) <i>See also 47:301(18)(d)(i).</i> <i>Effective 01/01/2025, see 47:305(K).</i> | Sales of tangible personal property for lease or rental | 4.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 47:301(10)(b) | Sales of tangible personal property through vending machines <i>*Repealed effective 01/01/2025</i> | 0.00% | 0.00% | 0.00% | 0.00% | 5.00% |
| 47:301(10)(c)(i)(aa) <i>See also 47:301(18)(d)(i).</i> <i>Effective 01/01/2025, see 47:305.4(A).</i> | Sales of materials for further processing into articles of tangible personal property for sale at retail | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(c)(i)(bb) <i>See also 47:305(D)(1)(g).</i> <i>Effective 01/01/2025, see 47:305.4(B).</i> | Natural gas when used in the production of iron in the process known as the direct reduced iron process | 5.00% | 3.00% | 3.00% | 2.00% | 0.00% |
| 47:301(10)(c)(ii)(aa) <i>Effective 01/01/2025, see 47:305.5(B)(3).</i> | Sales of electricity for chlor-alkali manufacturing processes | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |



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|--|---|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:301(10)(c)(ii)(bb) <i>Effective January 1, 2025, see 47:305(A).</i> | Isolated or occasional sales of tangible personal property | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(b) | Digital product consumed where the digital product becomes ingredient or component of new product or taxable service | | | | | 0.00% |
| 47:301(10)(d) <i>Effective 01/01/2025, see 47:305.2(B)(9).</i> | Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(e) <i>See also 47:305(A)(3). Effective 01/01/2025, see 47:305.3.</i> | Sale of raw agricultural commodities to be utilized in producing crops or animals for market | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(g) <i>Effective 01/01/2025, see 47:305.7(B)(4).</i> | Sale of corporeal movable property to the U.S. government when title passes prior to incorporation into the final product <i>*Effective 01/01/2025, exemption applies to sales to the U.S. Government and its agencies.</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(h) <i>Effective 01/01/2025, see 47:305(D)(1)(d).</i> | Sales of food products by Girl Scouts, Boy Scouts, Big Brother, and Big Sister organizations <i>*Effective 01/01/2025, exemption applies to sales of food items by youth organizations chartered by Congress.</i> | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(i) | Purchases of new or used school buses as defined by La. R.S. 47:301(10)(i) <i>*0% effective 07/01/2021 *Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45%/*0% | 5.00% |
| 47:301(10)(j) <i>See also 47:301(18)(a)(i). Effective 01/01/2025, see 47:305(D)(1)(c).</i> | Purchases of tangible personal property by food banks as defined by La. R.S. 9:2799 <i>*Effective 01/01/2025, exemption applies to tangible personal property sold or donated to food banks.</i> | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(k) <i>See also 47:301(7)(d).</i> | Sales of airplanes and airplane equipment to commuter airlines domiciled in Louisiana <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(10)(l) | Purchases of certain pollution control equipment used to control industrial pollution <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(10)(m) | Sale of aircraft manufactured in Louisiana; applies to aircraft with seating capacity in excess of fifty persons for periods prior to 07/01/2015; applies to aircraft with a maximum capacity of eight persons for periods beginning after July 1, 2015 <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 0.00% | 5.00% |
| 47:301(10)(n) | Purchases of pelletized paper waste as defined for certain specified uses <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(10)(o) <i>Effective 01/01/2025, see 47:305.7(B)(5).</i> | Purchases of fire-fighting equipment by volunteer fire departments or public fire departments | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(p) <i>See also 47:301(7)(e) and 47:301(18)(c). Effective 01/01/2025, see 47:305.2(B)(10).</i> | Purchases of tangible personal property and sales of services to hospitals that provide free care to all patients | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |



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|--|---|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------|
| 47:301(10)(q)(i) See also 47:301(18)(e)(i). Effective 01/01/2025, see 47:305.6(2). | Sales by approved parochial and private elementary and secondary schools | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(q)(ii) See also 47:301(7)(f) and 47:301(18)(e)(ii). Effective 01/01/2025, see 47:305.6(1). | Sales of educational materials and equipment used for classroom instruction to approved parochial and private elementary and secondary schools | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(r) See also 47:301(7)(g) and 47:301(18)(f). | Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc. <i>*Repealed effective 01/01/2025</i> | 5.00% | 0.00% | 0.00% | 0.00% | 5.00% |
| 47:301(10)(s) See also 47:301(13)(f) and 47:301(14)(j) and 47:301(18)(g). Effective 01/01/2025, see 47:305.8. | Funeral directing services; <i>nontaxable service</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(t) See also 47:301(18)(h). | Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(10)(v) See also 47:301(13)(h) and 47:301(18)(i). | Cellular phones or accessories given or sold to customers below cost in connections with the purchase of a service contract <i>*Repealed effective 01/01/2025</i> | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:301(10)(x) See also 47:305.39. | Sales of butane, propane and liquefied petroleum gas to residential consumers; these products are not taxable if delivered to the residential consumer; see RIB 16-021 for additional information. | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:301(10)(y) See also 47:301(7)(j) and 47:301(18)(k). Effective 01/01/2025, see 47:305.5. | Manufacturing machinery and equipment used to produce unblended biodiesel <i>*Repealed effective 01/01/2025, yet remains exempt as manufacturing machinery and equipment. Machinery and equipment used to extract unblended biodiesel is fully taxable.</i> | 5.00% | 3.00% | 3.00% | 4.45% | 0.00% |
| 47:301(10)(z) | Sales of alternative substances when used as a fuel by manufacturers; does not include any substance that is oil and natural gas or any product of oil and natural gas; does not include coal, lignite, refinery gas, nuclear fuel, or electricity; includes petroleum coke, landfill gas, reclaimed or waste oil, unblended biodiesel or tire-derived fuel; must be certified as a manufacturer by LDR <i>*Expired 06/30/2015; repealed effective 01/01/2025</i> | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:301(10)(aa)(i) Effective 01/01/2025, see 47:305.70. | Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3) | 4.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 47:301(10)(bb) See also 47:305(D)(1)(g). Effective 01/01/2025, see 47:305(C)(3)(a). | Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 2.00% | 2.00% |
| 47:301(10)(cc) | Purchase of textbooks and course-related software by certain private postsecondary academic institutions <i>*Repealed effective 01/01/2025</i> | 4.00% | 2.00% | 2.00% | 0.00% | 5.00% |



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| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|---|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:301(10)(dd) <i>Effective 01/01/2025, see 47:305.6(3).</i> | Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools that participate in the national program | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(10)(ee) <i>See also 47:301(18)(o).</i> | Sale or use of storm shutter devices <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(10)(ff) <i>See also 47:305.14(A)(4).</i> <i>Effective 01/01/2025, see 47:305.7(B)(1).</i> | Sales of tangible personal property by the Military Department which occur on military installations | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:301(10)(gg) <i>See also 47:301(18)(p).</i> | Sales of anthropogenic carbon dioxide for use in a qualified tertiary recovery project; project must be approved by DNR. <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(10)(hh) <i>See also 47:301(14)(k) and 47:305.14(A)(1)(b).</i> <i>Effective 01/01/2025, see 47:305.33.</i> | Sales of tangible personal property, admission charges, outside gate admissions, or parking fees for the N.O. JazzFest <i>*Effective October 1, 2011</i> | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:301(13)(a) <i>See also 47:305(C).</i> <i>Effective 01/01/2025, see 47:305(B).</i> | Market value of a like item traded in on a sale of tangible personal property | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(13)(a) <i>See also 47:301(3)(a).</i> | Separately stated finance charges, service charges, and cash discounts | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(13)(a) <i>See also 47:301(3)(a).</i> | Separately stated labor charges for installation of tangible personal property; <i>nontaxable service</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(13)(b) <i>See also 47:301(3)(e).</i> <i>Effective 01/01/2025, see 47:301(3)(b).</i> | Manufacturers rebates given on new vehicles | 4.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 47:301(13)(c) <i>Effective 01/01/2025, see 47:305.3(4)(e)</i> | First \$50,000 of sales price of new farm equipment used in poultry production <i>*Effective 01/01/2025, exemption increased from \$50,000 to \$150,000.</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(13)(d) <i>See also 47:301(3)(f).</i> <i>Effective 01/01/2025, see 47:301(3)(c).</i> | Refinery Gas; valuation method only | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:301(13)(e) <i>See also 47:301(3)(g).</i> | Amounts paid by manufacturer directly to dealers of the manufacturer's products for the purpose of reducing the sales price of the product where such sales price is actually reduced <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(13)(f) <i>See also 47:301(10)(s), 47:301(14)(j) and 47:301(18)(g).</i> <i>Effective 01/01/2025, see 47:305.8.</i> | Funeral directing services; <i>nontaxable service</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(13)(h) <i>See also 47:301(10)(v) and 47:301(18)(i).</i> | Cellular phones or accessories given or sold to customers below cost in connections with the purchase of a service contract <i>*Repealed effective 01/01/2025</i> | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |



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Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|--|-------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 47:301(13)(i) <i>See also 47:301(3)(h).</i> | News publications distributed at no cost to readers; cost price is lower of (a) printing cost paid to unrelated third parties less itemized freight charges, paper and ink or (b) payments to dealer or distributor as consideration for distribution. <i>*Repealed effective 01/01/2025</i> | 5.00% | 5.00% | 5.00% | 0.00% | 5.00% |
| 47:301(13)(k) <i>See also 47:301(3)(i) and 47:301(28)(a). Effective 01/01/2025, see 47:305.5.</i> | Sales of manufacturing machinery and equipment used in the manufacturing process | 2.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:301(13)(l) <i>See also 47:305.40.</i> | Specialty items sold to members for fund-raising purposes by nonprofit carnival organizations domiciled within Louisiana and participating in a parade sponsored by a carnival organization <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(13)(m) <i>See also 47:305(D)(1)(d). Effective 01/01/2025, see 47:305(C)(3)(a).</i> | Purchases of electric power or energy or natural gas for use by paper or wood products manufacturing facilities <i>*Repealed effective 01/01/2025, yet is subject to 2% state sales tax as a business utility.</i> | 5.00% | 3.00% | 3.00% | 2.00% | 2.00% |
| 47:301(14)(b)(i)(aa) <i>Effective 01/01/2025, see 47:305.6(5).</i> | Admission charges to athletic and entertainment events of private, public, and parochial schools; see RIB 16-026 for additional information. | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(14)(b)(i)(aa) | Admission charges to athletic and non-athletic events of colleges and universities; see <i>La. R.S. 39:467 and 468 for additional information.</i> | 5.00% | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. | See Addendum at end of Table. |
| 47:301(14)(b)(i)(bb) <i>Effective 01/01/2025, see 47:305(E)(2).</i> | Membership fees or dues of nonprofit, civic associations including the YMCA, CYO, and YWCA | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(14)(b)(ii) | Admissions to art, history, and scientific museums, aquariums, zoological parks, botanical gardens, arboretums, nature centers, planetariums, etc. <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(14)(b)(iv) <i>See also 47:301(6)(b).</i> | Receipts from camp and retreat facilities owned and operated by nonprofit organizations; room rental receipts are only excluded if the guests participate in the nonprofit activity of the camp or retreat. <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 0.00% | 5.00% |
| 47:301(14)(g)(i)(bb) <i>Effective 01/01/2025, see 47:305(E)(4)(a).</i> | Repairs performed in Louisiana when the repaired property is delivered out of state <i>*This exemption was repealed effective 01/01/2025 in the 2024 Third Extraordinary Session and reinstated in the 2025 Regular Session, retroactive to 01/01/2025.</i> | 4.00% | 2.00% | 2.00% | 0.00% | *0.00% |
| 47:301(14)(g)(iii) <i>See also 47:305(I). Effective 01/01/2025, see 47:305(H).</i> | Labor, materials, services, and supplies used for the repair, renovation, or conversion of any drilling rig or machinery and equipment which become component parts of any drilling rig used exclusively for the exploration or development of minerals in federal offshore areas | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:301(14)(g)(iv) <i>Effective 01/01/2025, see 47:305(E)(3).</i> | Surface preparation, coating and painting of fixed or rotary wing military aircraft or certified transport category aircraft with a FAA registration address outside Louisiana | | | 0.00% | 0.00% | 0.00% |



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Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:301(14)(h) See also 47:301(7)(c). Effective 01/01/2025, see 47:305.7(B)(2) and (3). | Sales of any service or action performed pursuant to a contract with the U.S. Dept. of Navy for the construction or overhaul of a U.S. Navy vessel | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(14)(j) See also 47:301(10)(s), 47:301(13)(f) and 47:301(18)(g). Effective 01/01/2025, see 47:305.8. | Funeral directing services; <i>nontaxable service</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(14)(k) See also 47:301(10)(hh) and 47:305.14(A)(1)(b). Effective 01/01/2025, see 47:305.33. | Sales of tangible personal property, admission charges, outside gate admissions, or parking fees for the N.O. JazzFest | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:301(16)(b)(i) | Stocks, bonds, notes, or other obligations and securities; <i>nontaxable intangible property</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(16)(b)(ii) | Sales of gold, silver, numismatic coins, or platinum, gold, or silver bullion; effective 7/01/2017, definition restricted per Act 340 of 2017 Regular Session <i>*Effective 10/01/2017 statute excluded from impositions of tax</i> | 5.00% | 3.00% | 3%/*0% | 0.00% | 0.00% |
| 47:301(16)(b)(iii) | Proprietary geophysical survey information or geophysical data analysis furnished under a restricted use agreement; <i>nontaxable service *Repealed effective 01/01/2025</i> | 0.00% | 0.00% | 0.00% | 0.00% | 5.00% |
| 47:301(16)(c) | Repair of a vehicle by a licensed motor vehicle dealer subsequent to the lapse of a warranty when the repair is performed at no cost to the owner of the vehicle <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(16) Effective 01/01/2025, see 47:301(16)(d). | Certain work products created by professionals licensed under Title 37 in the normal course of their professional business; work products that are duplicated without modification for sale to multiple purchasers and sales of software are not included; <i>nontaxable service</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(16)(f) Effective 01/01/2025, see 47:305.3(B)(2)(c). | Pharmaceuticals administered to livestock used for agricultural purchases | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(16)(g) Effective 01/01/2025, see 47:305(J). | Used manufactured homes and 54% of price of new manufactured homes | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(16)(h) | Certain custom computer software <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(16)(i) | First purchase of specified digital radio/television conversion equipment by FCC license holders <i>*Repealed effective 01/01/2025</i> | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:301(16)(j) Effective 01/01/2025, see 47:305.2(B)(12). | Materials used directly in the collection of blood | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(16)(k) Effective 01/01/2025, see 47:305.2(B)(12). | Apheresis kits and leuko reduction filters <i>*Effective 01/01/2025, sales of Apheresis kits and leuko reduction are exempt as materials used in the collection of blood.</i> | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |



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Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:301(16)(l) <i>Effective 01/01/2025, see 47:301(16)(e).</i> | Other constructions permanently attached to the ground | 4.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 47:301(16)(m) <i>See also 47:301(3)(i), 47:301(13)(k) and 47:301(28)(a)</i> <i>Effective 01/01/2025, see 47:305.5(B)(2).</i> | Sales or use of machinery and equipment used by a motor vehicle manufacturer (NAICS code = 3361) or glass container manufacturer (NAICS code = 327213) <i>*Repealed effective 01/01/2025, yet remains exempt as manufacturing machinery and equipment.</i> | 2.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:301(16)(n) | Purchases of machinery and equipment by owners of radio stations located in Louisiana and licensed by the FCC <i>*Repealed effective 01/01/2025.</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(16)(o) <i>Effective 01/01/2025, see 47:305.5(B)(2).</i> | Purchases of machinery and equipment by certain utilities with a NAICS sector code 22111, electric power generation <i>*Repealed effective 01/01/2025, yet remains exempt as manufacturing machinery and equipment.</i> | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:301(16)(p) | Sales of newspapers <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(18)(a)(i) <i>Effective 01/01/2025, see 47:305.6(4).</i> | Sale or donation to a Louisiana school that meets the definition in La. R.S. 17:236 or to a public or recognized independent institution of higher education of property originally purchased for resale | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:301(18)(a)(i) <i>See also 47:301(10)(a)(i).</i> <i>Effective 01/01/2025, see 47:305(K)(3).</i> | Automobiles to be leased or rented | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(18)(a)(i) <i>See also 47:301(10)(j).</i> <i>Effective 01/01/2025, see 47:305(D)(1)(c).</i> | Donations of food to qualified food banks by retail dealers; see RIB 16-026 for additional information. <i>*Effective 01/01/2025, exemption applies to tangible personal property sold or donated to food banks.</i> | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(18)(a)(iii) <i>See also 47:301(10)(a)(iii).</i> <i>Effective 01/01/2025, see 47:305(K).</i> | Tangible personal property other than vehicles acquired for lease or rental | 4.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 47:301(18)(c) <i>See also 47:301(7)(e) and 47:301(10)(p).</i> <i>Effective 01/01/2025, see 47:305.2(B)(10).</i> | Supplies and equipment which are reasonably necessary for the operation of a free hospital | 4.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(18)(d)(i) <i>See also 47:301(10)(c)(i)(aa).</i> <i>Effective 01/01/2025, see 47:305.4(A).</i> | Purchases of tangible personal property for further processing | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(18)(d)(ii) <i>Effective 01/01/2025, see 47:305.4(A)(2)(a)</i> | Tangible personal property created or derived as a residue or byproduct from the processing of raw materials for resale when used by the manufacturer of such property; does not include refinery gas; see RIB 16-028 for additional information. <i>*Repealed effective 01/01/2025, a credit against the tax paid by the seller is allowed in an amount equal to the sales tax collected and remitted by the seller</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |



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| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:301(18)(e)(i) See also 47:301(10)(q)(i). Effective 01/01/2025, see 47:305.6(2). | Tangible personal property sold by approved parochial and private elementary and secondary schools for support of the school | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(18)(e)(ii) See also 47:301(7)(f). Effective 01/01/2025, see 47:305.6(1). | Purchases/use of educational materials and equipment used for classroom instruction by approved parochial and private elementary and secondary schools | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(18)(f) See also 47:301(7)(g) and 47:301(10)(r). | Tangible personal property purchased by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc. <i>*Repealed effective 01/01/2025</i> | 5.00% | 0.00% | 0.00% | 0.00% | 5.00% |
| 47:301(18)(g) See also 47:301(10)(s), 47:301(13)(f) and 47:301(14)(j). Effective 01/01/2025, see 47:305.8. | Funeral directing services; nontaxable service | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:301(18)(h) See also 47:301(10)(t). | Acquisition and distribution of telephone directories distributed free of charge by advertising companies not affiliated with telephone service providers <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(18)(i) See also 47:301(10)(v) and 47:301(13)(h). | Cellular phones or accessories given or sold to customers below cost in connections with the purchase of a service contract <i>*Repealed effective 01/01/2025</i> | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:301(18)(k) See also 47:301(7)(j) and 47:301(10)(y). Effective 01/01/2025, see 47:305.5. | Use of manufacturing machinery and equipment used to produce unblended biodiesel; see La. R.S. 47:301(3)(i) to determine manufacturer eligibility. <i>*Repealed effective 01/01/2025, yet remains exempt as manufacturing machinery and equipment.</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(18)(o) See also 47:301(10)(ee). | Sale or use of storm shutter devices <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(18)(p) See also 47:301(10)(gg). | Sales of anthropogenic carbon dioxide for use in a qualified tertiary recovery project; project must be approved by DNR. <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:301(28)(a) See also 47:301(3)(i) and 47:301(13)(k). Effective 01/01/2025, see 47:305.5. | Sales of manufacturing machinery and equipment used in the manufacturing process | 2.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:301.1(D)(1) | Sales of interstate telecommunication services to any person for use in the operation of one or more call centers; effective 07/01/2003, call centers will be subject to the telecommunications tax for interstate communications services with a limitation of \$25,000 per year for direct pay holders; the \$25,000 cap is not applicable from 04/01/2016 - 06/30/2025. <i>*Repealed effective 01/01/2025</i> | 3.00% | 3.00% | 3.00% | 2.45% | 5.00% |
| 47:301.3(10)(b)(i) | Information purchased or gathered for direct use in newspapers or radio or television broadcasts by FCC licensed radio or television stations. | | | | | 0.00% |



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| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:301.3(10)(b)(ii) | Specific information supplied by a financial institution | | | | | 0.00% |
| 47:301.3(10)(b)(iii) | Internet access service or information incidental to internet access service | | | | | 0.00% |
| 47:301.3(10)(b)(iv) | Data processing, including but not limited to check or payment processing services | | | | | 0.00% |
| 47:302(D) <i>Effective 01/01/2025, see 47:305(H).</i> | Advertising services rendered by advertising businesses including but not limited to advertising agencies, design firms, and print and broadcast media; does not include advertising items that are mass-produced; <i>nontaxable service</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:302.1 | Lease or rental of helicopters; valuation method only | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:303(A)(3)(a) | Credit for taxes paid to another state; CREDIT---NOT AN EXEMPTION/ EXCLUSION | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(A)(1) <i>Effective 01/01/2025, see 47:305.3(B)(5)(a).</i> | Sales of farm products direct from the farm by producers | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(A)(2) <i>Effective 01/01/2025, see 47:305.3(B)(5)(b).</i> | Gross proceeds derived from the sale of livestock at public sales sponsored by breeders' registry associations or livestock auction markets; racehorses entered in races and claimed at any racing meet held in Louisiana | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(A)(3) <i>See also 47:301(10)(e). Effective 01/01/2025, see 47:305.3.</i> | Sales of raw agricultural products | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(A)(4)(a) <i>See also 47:305(A)(4)(b)(i) & (iii). Effective 01/01/2025, see 47:305.3(B)(5)(c).</i> | Sales of feed and feed additives for animals used for commercial or agricultural purposes | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(A)(4)(a) <i>See also 47:305(A)(4)(b)(ii). Effective 01/01/2025, see 47:305.3(B)(5)(c).</i> | Sales of feed and feed additives for animals used for business purposes | 0.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:305(A)(5)(a) <i>Effective 01/01/2025, see 47:305.3(B)(5)(d).</i> | Sales of materials, supplies, equipment, fuel and related items other than vessels used in the production and harvesting of crawfish | 0.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:305(A)(5)(b) <i>Effective 01/01/2025, see 47: 305.3(B)(5)(d).</i> | Sales of bait and feed used in the production and harvesting of crawfish | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(A)(6) <i>Effective 01/01/2025, see 47: 305.3(B)(5)(e).</i> | Sales of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production and harvesting of catfish | 0.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:305(B) <i>Effective 01/01/2025, see 47:305.3(B)(5)(f).</i> | Farm products produced by farmers and used by the farmers and their families | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(C) <i>See also 47:301(13)(a). Effective 01/01/2025, see 47:305(B) and 47:301(13)(a).</i> | Articles traded in on new articles | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |



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Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:305(D)(1)(a) <i>See also Art VII, Section 27 of LA Constitution.</i> | Gasoline, diesel fuel or special fuels subject to motor fuel excise tax are exempt; motor fuel excise tax must be paid for sales tax exemption to apply. | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(a) | Gasoline with NO motor fuel excise tax paid | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 47:305(D)(1)(b) <i>Effective 01/01/2024, see 47:305(C)(3).</i> | Sales of steam | 5.00% | 4.00% | 4.00% | 2.00% | 2.00% |
| 47:305(D)(1)(b) <i>Effective 01/01/2024, see 47:305(C)(3).</i> | Use of steam produced through the processing of a raw agricultural product used in a manufacturing facility by a manufacturer with a NAICS code in Sector 11 | | | | 0.00% | 2.00% |
| 47:305(D)(1)(c) <i>Effective 01/01/2024, see 47:305(C)(3).</i> | Sales of water for nonresidential use; does not apply to water sold in containers such as a jug, bottle, or carton | 5.00% | 4.00% | 4.00% | 2.00% | 2.00% |
| 47:305(D)(1)(c) <i>Effective 01/01/2025, see 47:305(C)(3)(b). See also Art VII, Section 2.2 of LA Constitution.</i> | Sales of water sold directly to the consumer for residential use; does not apply to water sold in containers such as a jug, bottle, or carton | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(d) <i>Effective 01/01/2024, see 47:305(C)(3).</i> | Sales of electricity for nonresidential use | 5.00% | 4.00% | 4.00% | 2.00% | 2.00% |
| 47:305(D)(1)(d) <i>Effective 01/01/2024, see 47:305(C)(3).</i> | Sales and purchases of electricity for use in production activities from stripper wells | | | | 0.00% | 2.00% |
| 47:305(D)(1)(d) <i>Effective 01/01/2025, see 47:305(C)(3)(a). See also Art VII, Section 2.2 of LA Constitution.</i> | Sales of electricity sold directly to the consumer for residential use | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(f) <i>Effective 01/01/2025, see 47:305.3(B)(2)(a).</i> | Sales of fertilizers and containers to farmers <i>*Effective 01/01/2025, sales of containers are exempt as raw agricultural commodities; see La. R.S. 47:305.3(B)(5)(j).</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(g) | Sales of natural gas for nonresidential use | 5.00% | 4.00% | 4.00% | 2.00% | 2.00% |
| 47:305(D)(1)(g) <i>Effective 01/01/2025, see 47:305(C)(3)(a). See also Art VII, Section 2.2 of LA Constitution.</i> | Sales of natural gas sold directly to the consumer for residential use | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(h) <i>Effective 01/01/2025, see 47:305(C)(3)(a).</i> | Materials and energy sources used for boiler fuel or to fuel the generation of electricity for resale; does not include refinery gas | 5.00% | 5.00% | 5.00% | 2.00% | 2.00% |
| 47:305(D)(1)(i) <i>See also 47:473. Effective 01/01/2025, see 47:305(D)(1)(e).</i> | New trucks, automobiles, motorcycles, other vehicles, and aircraft withdrawn from stock or kept in a dealer's inventory for use as demonstrators <i>*0% effective 07/01/2019; see Dealer Plate Provision (La. 47:473).</i> | 5.00% | 4.00% | 4.00% | 4.45%/*0% | 0.00% |
| 47:305(D)(1)(i) | New boats, vessels, or other water craft withdrawn from stock or kept in a dealer's inventory for use as demonstrators <i>*0% effective 07/01/2019 *Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45%/*0% | 5.00% |



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For periods July 1, 2015 through December 31, 2029
Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:305(D)(1)(ii) See also 47:473. Effective 01/01/2025, see 47:305(D)(1)(e)(ii). | Used trucks and used automobiles withdrawn from stock or kept in a dealer's inventory for use as demonstrators *0% effective 07/01/2019 | | | | 4.45%/*0% | 0.00% |
| 47:305(D)(1)(j) Effective 01/01/2025, see 47:305.2(A)(1). See also Art VII, Section 2.2 of LA Constitution. | Drugs prescribed by physicians and dentists | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(k) Effective 01/01/2025, see 47:305.2(B)(2). | Orthotic devices, including prescription eyeglasses and contact lenses, hearing aids, prosthetic devices, and wheelchairs prescribed by physicians, optometrists, or licensed chiropractors for personal use; does not include wheelchair lifts (See La. 47:305(D)(1)(u).) | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(l) Effective 01/01/2025, see 47:305.2(A)(2). | Ostomy, colostomy, ileostomy devices and equipment | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(m) See also 47:305(G). | Patient aids for home use prescribed by a physician or licensed chiropractor <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305(D)(1)(n) - (r) Effective 01/01/2025, see 47:305(C)(1). See also Art VII, Section 2.2 of LA Constitution. | Food for further preparation and consumption in the home | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(s) Effective 01/01/2025, see 47:305.2(A)(3). | Medical devices used by a patient in the treatment of any disease under the supervision of a physician or administered by a physician, nurse, or other health care professional | 5.00% | 3.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(1)(t) Effective 01/01/2025, see 47:305.2(B)(3). | Restorative materials used by dentists <i>*For periods beginning 10/01/2017, see Act 395 of 2017 Regular Session.</i> | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:305(D)(1)(u) Effective 01/01/2025, see 47:305.2(A)(4). | Adaptive driving equipment and motor vehicle modifications prescribed by a physician, licensed chiropractor, or driver rehabilitation specialist licensed by the state (Includes wheelchair lifts) | 5.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:305(D)(2) | Sales of meals by educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious, or medical organizations; see RIB 16-024 for additional information. | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(D)(3)(b) Effective 01/01/2025, see 47:305(C)(1)(a) | Sales of bakery products when purchased at a business which furnishes facilities for consumption on the premises <i>*Effective 01/01/2025, the exemption will apply whether or not facilities are furnished for consumption.</i> | 5.00% | 3.00% | 3.00% | 4.45% | 0.00% |
| 47:305(E) Effective 01/01/2025, see 47:305(F). | Transactions in interstate commerce and tangible personal property imported into this state or produced or manufactured in this state for export in bonafide interstate commerce | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(F) | Amount paid by radio and television broadcasters for the rights to broadcast film, video, and tape <i>*Repealed effective 01/01/2025</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |



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Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:305(G) <i>Effective 01/01/2025, see 47:305.2(B)(6).</i> | Purchases or rentals of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305(I) <i>See also 47:301(14)(g)(iii). Effective 01/01/2025, see 47:305(H).</i> | Repairs and materials used on drilling rigs and equipment used exclusively for exploration and development of minerals outside the territorial limits of the state in federal offshore waters | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:305.1 | Sales and use of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.2 <i>Effective 01/01/2025 see 47:305.2(A)(5)</i> | Sales of insulin without a prescription (<i>Prescription drugs exempt per Article VII, Section 2.2 of the Louisiana Constitution</i>) | 5.00% | 3.00% | 3.00% | 4.45% | 2.00% |
| 47:305.3 <i>Effective 01/01/2025, see 47:305.3(B)(2)(a).</i> | Sales of seeds | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.4 <i>Effective 01/01/2025, see 47:305.3(B)(5)(g).</i> | Sales of utilities used by commercial farmers for on-farm storage <i>*Effective 10/01/2021</i> | | | | 4.45%/*0% | 0.00% |
| 47:305.6 | <i>Sales of admission tickets by Little Theater organizations *Repealed effective 01/01/2025</i> | 5.00% | 1.00% | 1.00% | 0.00% | 5.00% |
| 47:305.7 | Sales of tickets to musical performances of nonprofit musical organizations <i>*Repealed effective 01/01/2025</i> | 5.00% | 1.00% | 1.00% | 0.00% | 5.00% |
| 47:305.7(A)(1)(b)(i) | Purchases made by general contractors and/or subcontractors for worked performed under construction contracts with state and local governments, agencies, boards, commissions, or instrumentality of the state or its political subdivisions | | | | | 0.00% |
| 47:305.8 <i>Effective 01/01/2025, see 47:305.3(B)(5)(h).</i> | Sales of pesticides to be used for agricultural purposes | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.9 | Rentals of motion picture films to commercial theaters | 5.00% | 4.00% | 4.00% | 4.45% | 0.00% |
| 47:305.10 | Property purchased for exclusive use outside the state (offshore); see <i>RIB 16-034 for additional information.</i> | 4.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 47:305.10(B)(4) | Motor boats purchased for exclusive use outside the state | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:305.11 | Additional tax levy on property and services for use in fulfilling certain types of construction contracts in existence at time additional tax was levied; <i>generally affects only most recent tax levy. See RIB 16-016 for additional information; applies to latest 1% imposition of tax under La. R.S. 47:321.1</i> | 4.00% | 4.00% | 4.00% | 4.00% | 4.45% |
| 47:305.12 | Purchase of certain software, information services, and digital products for a commercial production, banking, or healthcare use | | | | | 0.00% |



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| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|--|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------|
| 47:305.13 | Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations <i>*Repealed effective 01/01/2025</i> | 5.00% | 1.00% | 1.00% | 0.00% | 5.00% |
| 47:305.14(A)(1)(a) | Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations <i>*This exemption was repealed effective 01/01/2025 in the 2024 Third Extraordinary Session and reinstated in the 2025 Regular Session, retroactive to 01/01/2025.</i> | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.14(A)(1)(a) | Sales of newspapers by certain nonprofit organizations <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.14(A)(1)(b) <i>See also 47:301(10)(hh) and 47:301(14)(k). Effective 01/01/2025, see 47:305.33.</i> | Sales of admissions and parking to JazzFest | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:305.14(A)(4) <i>See also: 47:301(10)(ff). Effective 01/01/2025, see 47:305.7(B)(1).</i> | Sales by thrift shops located on military installations | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:305.14(A)(5) | Sales to Nonprofit Literacy Organizations <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.15(A) | Sales by blind persons who operate certain small businesses | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.15(B) | Sales and purchases by certain organizations that provide training for blind persons | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.16 | Cable television repairs to movable property <i>*Repealed effective 01/01/2025. Effective 01/01/2025, La. R.S. 47:305.16 is applicable to purchases by nonprofit entities selling donated goods.</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.16 <i>Effective 01/01/2025, see 47:301(3)(a), and (13)(a).</i> | Cable television service and installation <i>*Repealed effective 01/01/2025, yet cable television installation remains exempt if separately stated *Effective 01/01/2025, La. R.S. 47:305.16 is applicable to purchases by nonprofit entities selling donated goods.</i> | 0.00% | 0.00% | 0.00% | 0.00% | 5.00% |
| 47:305.17 | Receipts from coin-operated washing and drying machines in commercial laundromats | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.18 | All outside gate admissions and parking fees at fairs and festivals sponsored by nonprofit organizations <i>*Repealed effective 01/01/2025</i> | 5.00% | 1.00% | 1.00% | 0.00% | 5.00% |
| 47:305.19 | Receipts from the lease or rental of vessels for use offshore in mineral production or for providing services to those engaged in mineral production | 5.00% | 4.00% | 4.00% | 0.00% | 0.00% |
| 47:305.20(A) | Purchases of fishing boats, supplies, fuel, lubricants, and repairs for the boats by licensed commercial fishermen | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |



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Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|---|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:305.20(C) | Purchases of repairs, parts, materials, and supplies used for the operation and maintenance of qualifying seafood processing plants <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| Acts 2025, No. 494 | Purchases by Louisiana Alliance of Children's Advocacy Centers and other nonprofit entities operating as child advocacy centers as provided for in Children's Code Article 521 | | | | | 0.00% |
| 47:305.24 <i>Effective 01/01/2025, see 47:305.3(B)(5)(i).</i> | Purchases of feed, seed, and fertilizer by student farmers; includes FFA and 4-H members <i>*Effective 01/01/2020</i> | | | | 4.45%/*0% | 0.00% |
| 47:305.25(A)(1),(2),(3) <i>Effective 01/01/2025, see 47:305.3(B)(3)(a).</i> | First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments; first \$50,000 of the sales price of farm irrigation equipment <i>*Effective 01/01/2025, exemption increased from \$50,000 to \$150,000.</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.25(A)(4) and (5) <i>Effective 01/01/2025, see 47:305.3(B)(3)(a).</i> | First \$50,000 of the sales price of other farm implements and equipment used for agricultural purposes in the production of food and fiber and on the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities; will qualify as manufacturing machinery and equipment under La. R.S. 47:301(3)(i) <i>*Effective 01/01/2025, exemption increased from \$50,000 to \$150,000.</i> | 0.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:305.25(A)(6) <i>**See also 47:305.63.</i> <i>Effective 01/01/2025, see 47:305.3(B)(3)(a).</i> | Sale of polyroll tubing used for commercial farm irrigation <i>*0% effective 10/01/2017</i> | | | **3%/*0% | 0.00% | 0.00% |
| 47:305.26 | New vehicles furnished by a vehicle dealer to a secondary school, college, or public school board for use in accredited driver education program <i>*Repealed effective 01/01/2025.</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 47:305.28 | Gasohol, if the alcohol used in the manufacture has been distilled in Louisiana from agricultural commodities <i>*If motor fuels tax has been paid</i> <i>*Repealed effective 01/01/2025</i> | *0.00% | *0.00% | *0.00% | *0.00% | 5.00% |
| 47:305.33 | Sales of materials for the construction of and supplies for the operation of certain nonprofit multipurpose retirement centers <i>*Repealed effective 01/01/2025</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 47:305.36(A) <i>See also 47:301(10)(a)(i), 301(10)(a)(iii) and 301(18)(a)(iii).</i> | Sales of motor vehicles to be leased or rented by qualified lessors; includes trailers and semi-trailers | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.36(A) | Leases of motor vehicles by qualified lessors for re-lease or re- rental | 5.00% | 4.00% | 4.00% | 4.45% | 0.00% |
| 47:305.37 <i>Effective 01/01/2025, see 47:305.3(B)(2)(f).</i> | Sales of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers | 1.00% | 1.00% | 1.00% | 0.00% | 0.00% |



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Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|--|---|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------|
| 47:305.38 | Sales or purchases by sheltered workshops for persons with intellectual disabilities licensed by the La. Dept. of Health <i>*Effective 07/01/2019 and includes sales or purchases by supported employment providers as defined in La. R.S. 39:1604.4</i> | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:305.39 | Purchase of butane, propane, and liquefied petroleum gases for private residential consumption; <i>see RIB 16-021 for additional information.</i> | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.40 <i>See also 47:301(13)(l).</i> | Specialty items purchased by carnival and nonprofit organizations sponsoring a Mardi Gras parade or ball <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.41 <i>See also 47:305.43.</i> | Purchases, sales, and rentals of tangible personal property by Ducks Unlimited and Bass Life Associates <i>*Repealed effective 01/01/2025</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 47:305.42 | Tickets to dance, drama, or performing arts performance sponsored by domestic nonprofit organizations <i>*Repealed effective 01/01/2025</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 47:305.43 <i>See also 47:305.41.</i> | Purchases and sales made by nonprofit organizations dedicated exclusively to the conservation of migratory North American waterfowl and wetland habitat or the conservation of fish <i>*Repealed effective 01/01/2025</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 47:305.44 <i>Effective 01/01/2025, see 47:305.4(A).</i> | Raw materials used in a printing process; <i>paper and ink are considered materials for further processing into articles of tangible personal property for sale at retail and are taxed at 0%. *Repealed effective 01/01/2025; yet remains exempt as raw materials for further processing.</i> | 5.00% | 4.00% | 4.00% | 4.45% | 0.00% |
| 47:305.45 <i>See also 47:305.50(E)(1) and 47:305.50(E)(2).</i> | Cars, piggy back trailers, and rolling stock owned, operated, or leased by a railroad | 0.00% | 1.00% | 1.00% | 0.00% | 0.00% |
| 47:305.46 <i>Effective 01/01/2025, see 47:305.7(C)(1) and (2).</i> | Purchases made with U.S. Dept. of Agriculture food stamp coupons and purchases made under the Women, Infants, and Children's Program | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.47 <i>Effective 01/01/2025, see 47:305.2(B)(7).</i> | Pharmaceutical samples manufactured or imported into the state free of charge | 5.00% | 4.00% | 4.00% | 0.00% | 0.00% |
| 47:305.48 | Motor vehicles purchased in another state by military personnel stationed in Louisiana who are residents of the state where the vehicle was purchased and have paid that state's tax <i>*Credit allowed for taxes paid to another state under La. R.S. 47:303(A); this generally duplicates provisions of federal law which mandates exemption.</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.49 | Catalogs distributed in the state free of charge <i>*Repealed effective 01/01/2025</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 47:305.50(A)(1) | Purchases of trucks, tandem trucks, tractors, and truck-trailers with a gross weight of 26,000 pounds or more and trailers and semi-trailers as defined in La. R.S. 47:451 that are used at least 80% of the time in interstate commerce | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |



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Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|---|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:305.50(A)(2) | Purchase, use, or lease of qualifying trucks over 80,000 pounds and trailers for use with a qualifying truck | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.50(B) | Purchases of contract carrier buses used at least 80% in interstate commerce with a minimum passenger capacity of 35 persons and a gross vehicle weight of 26,000 pounds <i>*Repealed effective 01/01/2025</i> | 1.00% | 1.00% | 1.00% | 4.45% | 5.00% |
| 47:305.50(E)(1) <i>See also 47:305.45 and 47:305.50(E)(2). Effective 01/01/2025, see 47:305.50(C)(1).</i> | Sales or leases of rail rolling stock | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:305.50(E)(2) <i>See also 47:305.45 and 47:305.50(E)(1). Effective 01/01/2025, see 47:305.50(C)(2).</i> | Sales or services used in the fabrication, modification, or repair of rail rolling stock | 5.00% | 3.00% | 3.00% | 0.00% | 0.00% |
| 47:305.50(F) <i>Effective 01/01/2025, see 47:305.50(D).</i> | Sales of green railroad ties to railroads for use in other states | 4.00% | 2.00% | 2.00% | 0.00% | 0.00% |
| 47:305.51 <i>See also 47:305(D)(1)(b), (c), (d), (g), & (h).</i> | Purchases of utilities by approved steelworks, blast furnaces, coke ovens, or rolling mills under certain specified conditions | 5.00% | 4.00% | 4.00% | 2.00% | 0.00% |
| 47:305.53 <i>Effective 01/01/2025, see Acts 2025, No. 384.</i> | Sales, rentals or leases, taxable services, and purchases by nonprofit organizations established before 1975 that conduct a comprehensive program on sickle cell disease <i>*This exemption was repealed effective 01/01/2025 in the 2024 Third Extraordinary Session and reinstated in the 2025 Regular Session, retroactive to 01/01/2025.</i> | 5.00% | 3.00% | 3.00% | 4.45% | *0.00% |
| 47:305.54 | Sales Tax Holiday held the first consecutive Friday and Saturday of August each year; exemption applies to first \$2,500 of the purchase price of most items of tangible personal property, except vehicles subject to license and title and meals for consumption on the premises where purchased, including to-go orders; <i>see RIB 07- 017-A for more information. *Repealed effective 01/01/2025</i> | 4.45% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.56 | Purchases of off-road vehicles by certain buyers domiciled in another state; exemption applies if the state in which the buyer is domiciled provides a similar exemption; <i>see RIB 07-024 for additional information.*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.57 | Purchases of one-of-a-kind works of art from an established location within a cultural products district <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.58 | Sales Tax Holiday held the last weekend of May; exemption applies to first \$1,500 of the purchase price of certain hurricane- preparedness items or supplies; <i>see RIB 07-027 for more information. *Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |



Taxable Rate of Transactions for Exemptions and Exclusions
For periods July 1, 2015 through December 31, 2029
Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|--|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------|
| 47:305.59(A) | Purchases of construction materials by Habitat for Humanity affiliates, Fuller Center for Housing covenant partners, or Make It Right Foundation located in Louisiana when the materials are for use in constructing new residences in Louisiana <i>*0% effective for taxable periods 10/01/2021 - 12/31/2024; repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% /*0% | 5.00% |
| Acts 2025, No. 384 | Purchases of construction materials by Habitat for Humanity affiliates located in Louisiana when the materials are for use in constructing new residences in Louisiana | | | | | 0.00% |
| 47:305.59 (B) | Sales of construction materials to certain animal shelters for construction of new animal shelters in Louisiana and the construction begins between 07/01/2021 and 06/30/2025 <i>*0% effective 10/01/2021; repealed effective 01/01/2025</i> | | | | 4.45%/*0% | 5.00% |
| 47:305.60* 47:305.61 | Purchases and use of certain water conservation equipment for use within the Sparta Groundwater Conservation District <i>*La. R.S. 47:305.60 sunset 06/30/2010; repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.62 | Sales Tax Holiday held the first weekend of September; exemption applies to consumer purchases of firearms, ammunition, and hunting supplies; includes local sales tax, see LAC 61:1.4425 for more information. <i>*0% effective 07/01/2023</i> | 4.45% | 3.00% | 3.00% | 4.45%/*0% | 0.00% |
| 47:305.63 <i>See also RS 47:305.25(A)(6). Effective 01/01/2025, see 47:305.3.</i> | Sale of polyroll tubing used for commercial farm irrigation <i>*0% effective 10/01/2017</i> | 5.00% | 3.00% | 3%/*0% | 0.00% | 0.00% |
| 47:305.64 | Purchase, lease, or repair of certain capital equipment and computer software for qualifying radiation therapy treatment centers including the Biomedical Research Foundation, Mary Byrd Perkins Cancer Center, Oncologics, Inc., and Willis-Knighton Health Systems; <i>this exemption was repealed effective 01/01/2025 in the 2024 Third Extraordinary Session and reinstated in the 2025 Regular Session, retroactive to 01/01/2025.</i> | 5.00% | 3.00% | 0.00% | 0.00% | *0.00% |
| 47:305.65 | Purchases of construction materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners located in Louisiana when the materials are for use in constructing, rehabilitating, or renovating residences in Louisiana; subject to \$500,000 annual cap of state and local exemptions <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.66 | Sales to parish councils on aging | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:305.67 | Purchase of breastfeeding items, including breastpumps and accessories, replacement parts, storage bags and accessories, and nursing bras | 5.00% | 3.00% | 3.00% | 4.45% | 0.00% |
| 47:305.68 | Purchase, use or rental of materials, services, property, and supplies by the Fore!Kids Foundation <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |



Taxable Rate of Transactions for Exemptions and Exclusions
For periods July 1, 2015 through December 31, 2029
Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|--|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------|
| 47:305.69 See also 47:305.72. | Rebate of state sales taxes on purchases of motor vehicles that have been modified for operation by or for the transportation of a person who is permanently orthopedically disabled at time of purchase; application for rebate must be submitted to LDR. <i>*Effective 10/01/2011 for purchases made between 01/01/2010 - 06/30/2013; repealed and replaced by La. R.S. 47:305.72</i> | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:305.70 See also 47:305.59. | Purchases of construction materials by Make It Right Foundation located in Louisiana when the materials are for use in constructing new residences in Louisiana <i>*Repealed effective 01/01/2025; effective 01/01/2025, La. R.S. 47:305.70 applies to the sale of toys to a nonprofit organization that will donate toys to minors.</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.71 | Purchases of construction materials by the St. Bernard Project, Inc. located in Louisiana when the materials are for use in rehabilitating existing residential dwellings or constructing new residential dwellings in Louisiana <i>*Repealed effective 01/01/2025</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:305.72 | Rebate of state sales taxes on purchases of motor vehicles that have been or will be modified for operation by or for the transportation of a person who is permanently orthopedically disabled at time of purchase; application for rebate must be submitted to LDR. <i>*Effective 07/01/2019 for purchases made on or after 07/01/2019</i> | | | | *0.00% | 0.00% |
| 47:305.73 | Rebate of state sales taxes on the purchase of equipment used to distribute fixed and mobile broadband networks to eligible, rural, unserved areas <i>*Effective 07/01/2020; repealed effective 01/01/2025.</i> | | | | *0.00% | 5.00% |
| 47:305.73(C) | Rebate of state and local sales and use tax on eligible purchases made by approved data center facilities that certified by the Dept. of Economic Development. <i>*Effective for qualifying purchases made on or after 07/01/2024; prohibits the payment of any rebate after 06/30/2027; Effective 01/01/2025, the rebate is converted to a state and local sales tax exemption.</i> | | | | 4.45%/*0% | 0.00% |
| 47:305.74 | Sales Tax Holiday held for taxpayers recovering from Hurricanes Laura & Delta and the Covid-19 pandemic; exemption applies to the first \$2,500 of the purchase price of most items of tangible personal property, except vehicles subject to license and title and meals for consumption on the premises where purchased, including to-go orders; see <i>RIB 20-023 for additional information. *Effective for purchases made on 11/20/2020 and 11/21/2020; repealed effective 01/01/2025</i> | | | | 4.45%/*0% | 5.00% |
| 47:305.75 | Purchases of feminine hygiene products, diapers, or both for individual personal use <i>*Effective for taxable periods beginning on or after 07/01/2022</i> | | | | *0.00% | 0.00% |



Taxable Rate of Transactions for Exemptions and Exclusions
For periods July 1, 2015 through December 31, 2029
Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Louisiana Revised Statutes | Description | 04/01/2016 - 06/30/2016 | 07/01/2016 - 06/30/2017 | 07/01/2017 - 06/30/2018 | 07/01/2018 - 12/31/2024 | 01/01/2025- 12/31/2029 |
|---|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| 47:305.77 | Rebate of state sales tax on purchases of agriculture fencing materials by commercial farmers used to repair and replace enclosures located in federally declared disaster areas that were substantially damaged or destroyed by 2020 and 2021 hurricanes; application for rebate must be submitted to LDR on or before 12/31/2023. <i>*Effective 05/24/2022 for purchases made before 12/31/2022; repealed effective 08/01/2024</i> | | | | 4.45%/*0% | 5.00% |
| 47:305.79 | Samples given at a conference, convention, exposition, trade show, professional or trade association event, business or professional meeting, corporate event, or exhibition in a business-to-business exchange <i>*Effective 08/01/2023; repealed effective 01/01/2025</i> | | | | 4.45%/*0% | 5.00% |
| 47:305.80 <i>Effective 01/01/2025, see 47:305.3.</i> | Purchases by commercial farmers of certain agricultural fencing materials <i>*Exemption is effective 08/01/2023</i> | | | | 4.45%/*2% | 0.00% |
| 47:305.81 | Rebate of state sales and use tax on purchases of equipment, machinery, and other items used in lithium recovery activities <i>*Effective 07/01/2024 through 12/31/2025</i> | | | | 4.45%/*0% | *0%/5.00% |
| 47:315.2 40:582.1 - 40:582.7 47:1515 33:2718.3 | Materials used in the restoration, renovation, or rehabilitation of existing structures or in new housing construction in certain designated areas <i>*Repealed effective 01/01/2025.</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 47:315.3 <i>Effective 01/01/2025, see 47:305.2(B)(8).</i> | Sales and rentals paid by Medicare <i>*Effective 01/01/2025, the restrict refund under 47:315.3 was repealed and an exemption was enacted under 47:305.2(B)(8)</i> | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47:315.5 <i>See also 47:301(8)(f). Effective 01/01/2025, see 47:305.16.</i> | Restrictive refund of state sales tax collected on the sale of donated property by approved charitable institutions <i>*This restricted refund was repealed effective 01/01/2025 in the 2024 Third Extraordinary Session and was reinstated as an exemption under La. R.S. 47:305.16.</i> | 5.00% | 3.00% | 3.00% | 4.45% | 5.00% |
| 47:1121-1128.1 | Purchases made by qualifying motion picture production companies; requires prior approval from the Dept. of Economic Development; exemption is effective through 12/31/2006. | 5.00% | 5.00% | 5.00% | 4.45% | 5.00% |
| 47:6001 | Antique airplanes held by private collectors and not being used for commercial purposes <i>*Repealed effective 01/01/2025</i> | 5.00% | 4.00% | 4.00% | 4.45% | 5.00% |
| 47:6040 <i>Effective 01/01/2025, see Acts 2025, No. 506</i> | Sales of certain antique motor vehicles <i>*Effective 07/01/2019; this exemption was repealed effective 01/01/2025 in the 2024 Third Extraordinary Session and reinstated in the 2025 Regular Session, retroactive to 01/01/2025.</i> | | | | 4.45%/*0% | *0.00% |
| 51:1301 | Louisiana Tax Free Shopping Program <i>*La. R.S. 51:1301 sunset June 30, 2024; repealed effective 01/01/2025</i> | 1.00% | 1.00% | 1.00% | 0.00% | 5.00% |



ADDENDUM: Publicly-Owned Facilities

Act 13 of the 2016 Second Extraordinary Session of the Louisiana Legislature

For periods July 1, 2018 through December 31, 2029

Includes legislative changes enacted through the 2025 Regular Session ending June 12, 2025.

| Transaction | State-Owned Domed Facility or Baseball Facility (Caesars Superdome and Smoothie King Center) La. R.S. 39:467 | Locally or University Owned Facility Applies to domed facilities with 12,500 or more seating capacity (The Cajundome and Pete Maravich Assembly Center) La. R.S. 39:467 | Any Public Facility Not Subject to La. R.S. 39:467 *These rates are only guidance; the State will follow whatever the local taxing authorities exempt. (Tiger Stadium) La. R.S. 39:468 |
|--|--|---|--|
| Admissions to athletic contests or any large scale bid upon events | 0.00% | 0.00% | 0.00% |
| (Ex: Saints Game, the Final Four, College Football National Championship)** | | | |
| Any sale, service, or other transaction, excluding admissions, occurring at the facility in connection with athletic contests or any large scale bid-upon events (Ex: souvenirs, parking) | 0.00% | 0.00% | 0.00% |
| Admissions to non-athletic events under contract on or before 09/01/2016 | 0.00% | 0.00% | 0.00% |
| Any sale, service, or other transaction, excluding admissions, occurring at the facility in connection with non-athletic events under contract on or before 09/01/2016 | 0.00% | The rate was 4.45% from 7/1/2018 to 12/31/2024; beginning 1/1/2025, the rate is 5%. | 0.00% |
| Admissions to events other than athletic contests or large scale bid-upon events (Ex: Monster Truck Show, regular concerts) | 50% of ticket cost price is taxable at 4.45% from 07/01/2018 to 12/31/2024; the rate is 5.00% beginning 01/01/2025. The remaining half is tax exempt. | 50% of ticket cost price is taxable at 4.45% from 07/01/2018 to 12/31/2024; the rate is 5.00% beginning 01/01/2025. The remaining half is tax exempt. | 50% of ticket cost price is taxable at 4.45% from 07/01/2018 to 12/31/2024; the rate is 5.00% beginning 01/01/2025. The remaining half is tax exempt. |
| Any sale, service, or other transaction, excluding admissions, occurring at the facility in connection with events that are neither athletic or large scale bid-upon events | The rate was 4.45% from 7/1/2018 to 12/31/2024; beginning 1/1/2025, the rate is 5.00%. | The rate was 4.45% from 7/1/2018 to 12/31/2024; beginning 1/1/2025, the rate is 5.00%. | 0.00% |
| Sales of goods from team merchandise store (ex. Saints merchandise) | 0.00% | 0.00% | 0.00% |
| Trade show admissions, parking, and sales of tangible personal property | The rate was 4.45% from 07/01/2018 to 12/31/2024; beginning 01/01/2025, the rate is 5.00%. | The rate was 4.45% from 07/01/2018 to 12/31/2024; beginning 01/01/2025, the rate is 5.00%. | The rate was 4.45% from 07/01/2018 to 12/31/2024; beginning 01/01/2025, the rate is 5.00%. |
| Facility tours | 0.00% | 0.00% | 0.00% |

** Admission tickets are exempt if sold on the (1) primary market (Ex: Ticketmaster) or (2) Secondary market ticket sales by the nonprofit group that bids on contracts and manages large scale bid-upon events.

*** This statute was written with the Greater New Orleans Sports Foundation in mind as the nonprofit entity mentioned in the large scale bid-upon event definition.

La. R.S. 39:467 and 468 do not tax admissions and parking for intercollegiate athletic events sponsored by Louisiana colleges, universities, or affiliated non-profits. State sales taxes are not imposed on admissions and parking for high school or youth athletics.