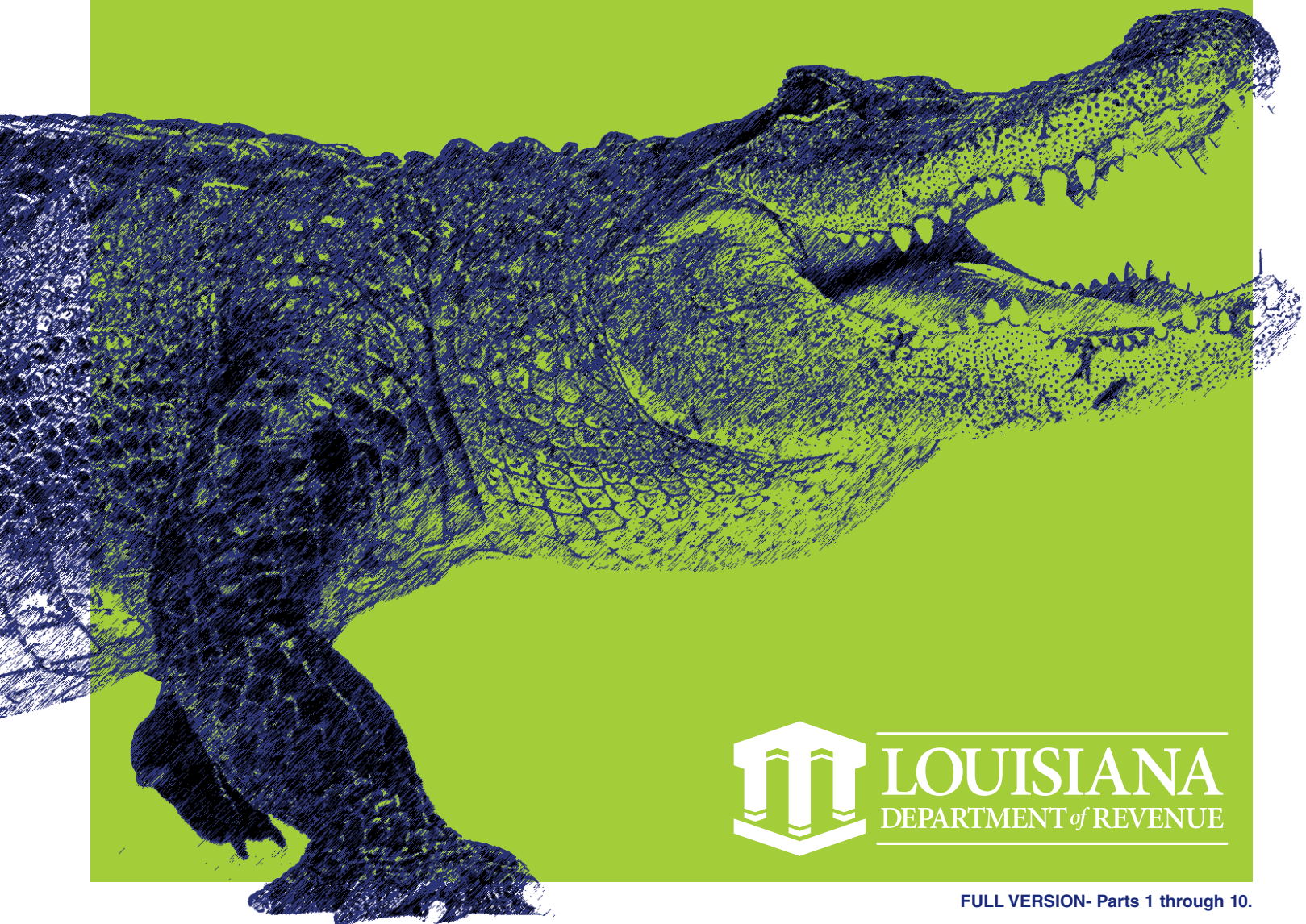


# 2022-2023

# TAX EXEMPTION BUDGET



LOUISIANA  
DEPARTMENT *of* REVENUE

FULL VERSION- Parts 1 through 10.



R-1005 (3/23...revised 7/23)

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# Table of Contents

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<b>1. Introduction</b>	1
<b>2. Overview</b>	5
<b>3. Executive Summary</b>	9
<b>4. Five-Year Estimated Revenue Loss</b>	
Summary of All Taxes - <i>In order of magnitude</i>	17
Sales Tax	18
Income Tax - <i>Individual</i>	28
Income Tax - <i>Corporation</i>	32
Tax Incentives and Exemption Contracts	35
Petroleum Products Tax	36
Natural Resources - <i>Severance Tax</i>	37
Corporation Franchise Tax	39
Tobacco Tax	41
Income Tax - <i>Fiduciary</i>	42
Liquors - <i>Alcoholic Beverage Tax</i>	44
Miscellaneous Taxes	
Hazardous Waste Disposal Tax	45
Consumable Hemp Products Tax	45
Oil Spill Contingency Fee	45
Public Utilities and Carriers Taxes	
Inspection and Supervision Fee	45
Transportation and Communication Utilities Tax	45
Telecommunication Tax for the Deaf	45
<b>5. Tax Exemptions by Classification - Five-Year Estimated Revenue Loss</b>	
Summary of All Classifications	49
Agricultural/Rural	50
Business Environment	52
Dealers and Vendors Compensation and Discounts	56
Educational Breaks for Educational Institutions	57
Educational Breaks for Taxpayers	59
Louisiana Constitutional Mandates	60
Normal Tax Structure	61
Retirement, Disability, and Military	66
Sales Tax – Alternative Reporting Methods or Statutorily Prescribed Methods of Taxation	67
Specialty Sales Tax Exemptions	68
Tax Incentives and Exemption Contracts	73
Miscellaneous	76
<b>6. Listing of Exemptions</b>	
Consumable Hemp Products Tax Exemptions	86
Corporation Franchise Tax Exemptions	90
Hazardous Waste Disposal Tax Exemption	116
Income Taxes	
Corporation Income Tax Exemptions	120
Fiduciary Income Tax Exemptions	158
Individual Income Tax Exemptions	184
Liquors - <i>Alcoholic Beverage Tax</i>	
Low Alcohol Tax Exemptions	242
Liquor and Wine Tax Exemptions	242
Natural Resources - <i>Severance Tax Exemptions</i>	252
Oil Spill Contingency Fee Exemption	274

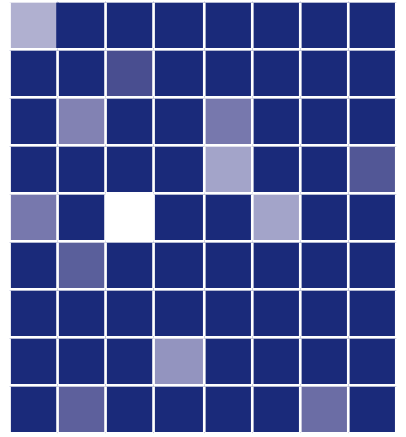
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# Table of Contents

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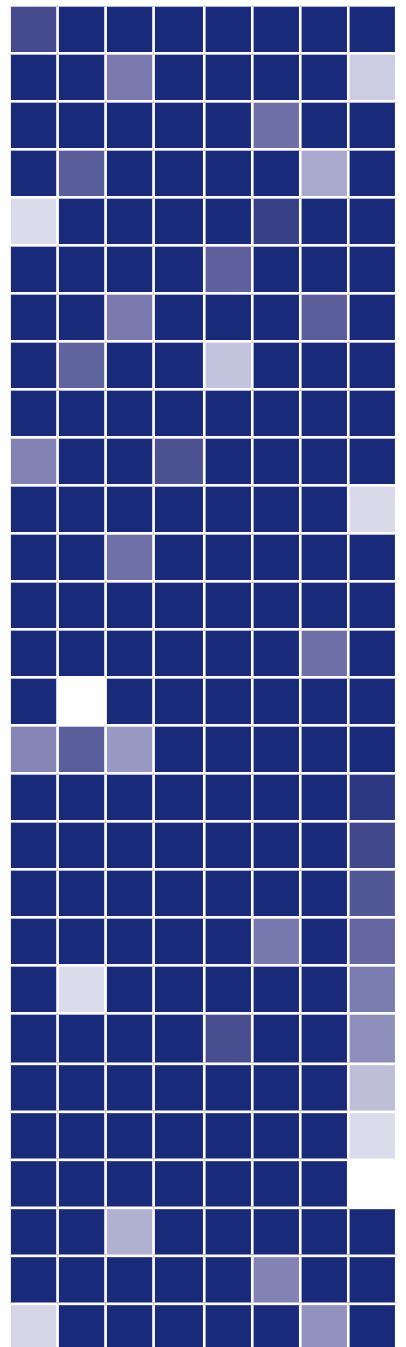
Petroleum Products Tax	
Gasoline Tax Exemptions . . . . .	284
Special Fuels Tax Exemptions. . . . .	289
Public Utilities and Carriers Taxes	
Inspection and Supervision Fee Exemptions . . . . .	297
Transportation and Communication Utilities Tax Exemption . . . . .	298
Sales Tax Exemptions . . . . .	302
Tax Incentives and Exemption Contracts . . . . .	424
Telecommunication Tax for the Deaf Exemptions . . . . .	462
Tobacco Tax Exemptions. . . . .	468
<b>7. Tax Exemptions by Parish</b>	
Corporation Franchise Tax Exemptions . . . . .	478
Income Tax	
Corporation Income Tax Exemptions . . . . .	481
Fiduciary Income Tax Exemptions . . . . .	488
Individual Income Tax Exemptions . . . . .	492
Liquors – Alcoholic Beverage Tax Exemptions . . . . .	526
Miscellaneous Taxes	
Oil Spill Contingency Fee Exemption . . . . .	527
Public Utilities and Carriers Taxes	
Transportation and Communication Utilities Tax Exemption . . . . .	527
Telecommunication Tax for the Deaf Exemptions . . . . .	527
Natural Resources – Severance Tax Exemptions . . . . .	528
Petroleum Products Tax Exemptions . . . . .	531
Sales Tax Exemptions . . . . .	533
Tax Incentives and Exemption Contracts . . . . .	560
Tobacco Tax Exemptions. . . . .	562
<b>8. Tax Exemptions by North American Industry Classification System (NAICS) Sector</b>	
Corporation Franchise Tax Exemptions . . . . .	568
Income Tax	
Corporation Income Tax Exemptions . . . . .	571
Fiduciary Income Tax Exemptions . . . . .	576
Liquors – Alcoholic Beverage Tax Exemptions. . . . .	578
Miscellaneous Taxes	
Oil Spill Contingency Fee Exemption . . . . .	579
Public Utilities and Carriers Taxes	
Transportation and Communication Utilities Tax Exemption . . . . .	579
Telecommunication Tax for the Deaf Exemptions . . . . .	579
Natural Resources – Severance Tax Exemptions . . . . .	580
Petroleum Products Tax Exemptions . . . . .	583
Sales Tax Exemptions . . . . .	585
Tax Incentives and Exemption Contracts . . . . .	603
Tobacco Tax Exemptions. . . . .	605
<b>9. Appendix</b>	
Louisiana Revised Statute 47:1517 . . . . .	611
<b>10. Glossary</b> . . . . .	616





# Introduction

## Part 1







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# Introduction

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Louisiana's state government relies on tax revenues to fund valuable services for its citizens. Ensuring that the system of taxation is fair, equitable, and efficient is vital to our economic success and quality of life. In setting tax policies, we must consider the taxpayer's ability to pay, the impact of those policies on economic development, and the interaction of tax policies with other policy goals.

Tax exemptions are an important component of Louisiana's tax policies. According to Revised Statute 47:1517(E), tax exemptions refer to "those revenue losses attributable to provisions of the state tax statutes or rules promulgated pursuant to such statutes, which allow a special exclusion, exemption, or deduction from gross income or sales or which provide a special credit, a preferential rate of tax, or a deferral of tax liability." Granting a tax exemption can be a powerful tool for providing economic development incentives or for mitigating the regressive qualities of certain tax types. However, tax exemptions always come with a cost. Exemptions reduce revenues otherwise available for programs or for tax relief for taxpayers who do not benefit from the exemptions. Therefore, it is critical that policy makers understand both the cost of exemptions and their effectiveness at achieving their intended goals.

Recognizing the need for this information, the Legislature mandated in Section 1517 of Title 47 of the Louisiana Revised Statutes ("R.S.") that the Louisiana Department of Revenue ("Department of Revenue") prepare and submit to the Governor and the Legislature an annual tax exemption budget. In addition, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs are required to conduct hearings on the tax exemption budget every odd-numbered year. These Committees analyze and consider tax exemptions which have caused revenue loss to the state of ten million dollars or more in any one of the last three fiscal years. These Committees may also report to the Legislature findings or recommendations developed as a result of the hearings.

## Statutory Requirements

According to R.S. 47:1517(B) the Tax Exemption Budget must include the following information pertaining to the state's tax exemptions:

1. Listing of each tax exemption
2. Statutory citation
3. Purpose
4. Revenue loss to the state for the three preceding years
5. Estimate of revenue loss to the state for the current fiscal year
6. Estimate of revenue loss to the state for the ensuing fiscal year
7. Estimated cost of administering and implementing each tax exemption for the three preceding fiscal years, the current fiscal year, and the ensuing fiscal year
8. Number of businesses that receive each tax exemption
9. Parish or location of each business that receives a tax exemption
10. Number of taxpayers in each industry group by North American Industry Classification System sector that receives a tax exemption
11. Total tax burden by industry group for each tax before the exemption, total value to each industry group for each exemption, and total tax value by each industry group for each tax after the exemption
12. Schedule listing all tax exemptions by categories

In addition, R.S. 47:1517(C) requires that the annual Tax Exemption Budget include an assessment of each tax exemption based on the following criteria:

1. Whether or not each tax exemption has been successful in meeting the purpose for which it was enacted, in particular, whether each tax exemption benefits those originally intended to be benefited, and if not, those who do benefit
2. Whether each tax exemption is the most fiscally effective means of achieving its purpose
3. Unintended or inadvertent effects, benefits, or harm caused by each tax exemption, including whether each tax exemption conflicts with other state laws or regulations
4. Whether each tax exemption simplifies or complicates the state tax statutes

## Contents of the Report

Part 1, the Introduction, provides a general description of the statutory requirements for the Department of Revenue to prepare an annual Tax Exemption Budget.

Part 2, the Overview, provides further explanation of the purpose of the Tax Exemption Budget, methodology for measuring the fiscal effect of tax exemptions, reliability and source data of estimates, and terminology used to describe the fiscal effect of a tax exemption.

Part 3, the Executive Summary, provides graphical representations of revenue losses related to Fiscal Year 2021-2022, by major tax type.

Part 4, the Five-Year Estimate of Revenue Loss, is a listing of each tax exemption by major tax type and the revenue losses for the three preceding years, the current year, and the ensuing year. The number of each tax exemption cor-



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# Introduction

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responds to its placement in the Listing of Exemptions.

Part 5, the Tax Exemptions by Classification Five-Year Estimated Revenue Loss, is a listing of each tax exemption by category and the revenue losses for the three preceding years, the current year, and the ensuing year. The tax exemptions are listed by tax type within each category and the numbers correspond to their placement in the Listing of Exemptions.

Part 6, the Listing of Exemptions, is arranged alphabetically by major tax type and provides general information regarding each tax exemption. Each section contains a discussion of the major tax type, the legal citations, the tax base, the tax rate, and any significant changes to the imposition or administration of the tax exemption. In addition, an index of each tax exemption, the legal citation, and the page number is provided to aid the reader.

Part 7 Tax Exemptions by Parish, is arranged alphabetically by major tax type, and provides a listing of each tax exemption, the number of taxpayers in each parish that received the exemption in fiscal year 2021- 2022, along with the tax burden for those taxpayers before the exemption, the revenue loss caused by the exemption and the tax burden after the exemption.

Part 8 Tax Exemptions by North American Industry Classification System ("NAICS") Sector, is arranged alphabetically by major tax type, and provides a listing of each tax exemption, the number of taxpayers within each NAICS Sector that received the exemption in fiscal year 2021-2022, along with the tax burden for those taxpayers before the exemption, the revenue loss caused by the exemption and the tax burden after the exemption.

Part 9 Appendix, provides a copy of Louisiana Revised Statute 47:1517.

Part 10 Glossary, provides definitions for terms used in the Tax Exemption Budget.

## Data Limitations of the Tax Exemption Budget

The Department of Revenue is able to provide all of the required information for the annual Tax Exemption Budget except for the following:

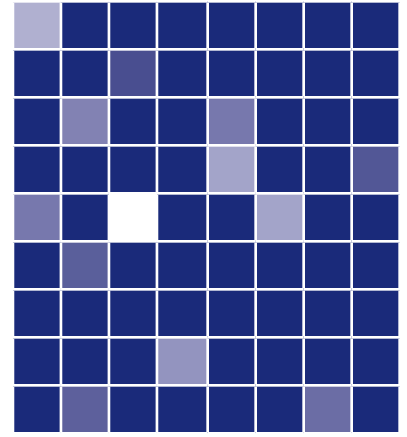
1. The cost of administering and implementing each tax exemption.
2. A determination of whether each tax exemption has been successful in meeting the purpose for which it was enacted and whether it benefits those originally intended to be benefited.
3. A determination of whether each tax exemption is the most fiscally effective means of achieving its purpose.

4. A determination of unintended or inadvertent effects, benefits, or harm caused by each tax exemption.

5. A determination of whether each tax exemption simplifies or complicates the state tax statutes.

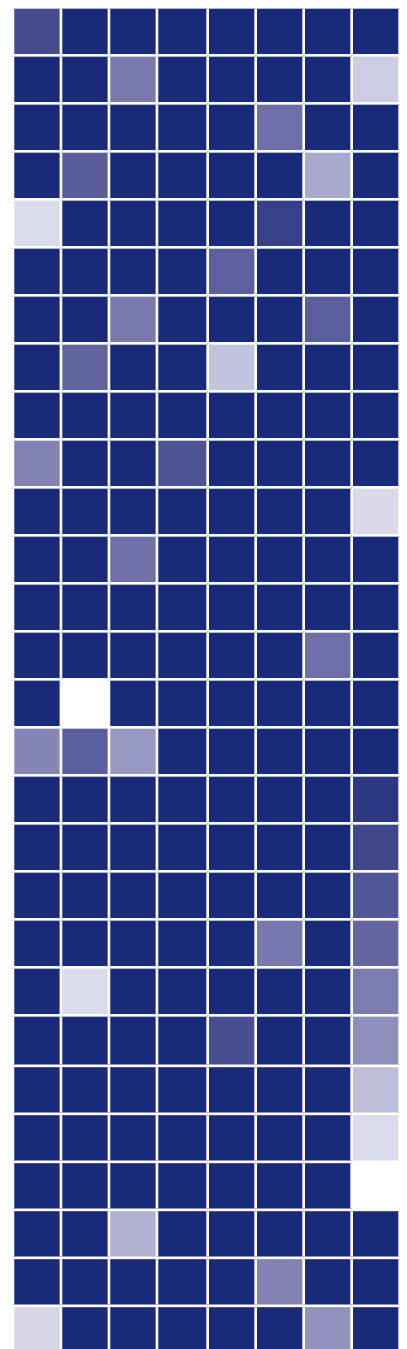
Currently, the Department of Revenue does not capture the data required to offer an opinion on the information above. The lack of historical data for specific exemptions, both financial and statistical in nature, limits the Department of Revenue's ability to make a determination with any significant confidence about its degree of accuracy. The Department of Revenue does not have historical data on many exemptions, for the following reasons:

1. Data on most exemptions was not captured separately on individual income tax returns prior to tax year 2005, on corporation income and franchise tax returns prior to tax year 2006 and on fiduciary income tax returns prior to tax year 2014. The corporation income and franchise tax return data is further limited because the Department of Revenue started capturing data on most deductions with electronically filed returns only for tax year 2015, and on exemptions for tax year 2017.
2. Prior to the sales tax return for April 2016, most sales tax exemptions were reported on a single line and previously reported as "other exemptions" in the TEB.



# Overview

## Part 2





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# Overview

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## The Purpose of the Tax Exemption Budget

Louisiana's governmental policy objectives are achieved through direct spending programs and through tax exemptions which reduce actual tax collection revenues. Similar to direct spending programs, tax exemptions are designed to encourage certain activities or to provide financial assistance to persons, businesses, or groups in particular situations. The purpose of this report is to provide information to facilitate a regular, comprehensive legislative review of tax exemptions.

## Measurements of Tax Exemptions

The fiscal impacts of tax exemptions are often difficult to measure, and estimates of the effect of tax exemptions are subject to limitations and require that assumptions be made. Generally, in calculating the revenue loss related to a tax exemption, it is assumed that only the provision in question is changed and that all other aspects of the tax system remain the same.

Consistent with accepted revenue estimating practices, the estimates also assume that economic variables, taxpayer behavior and other factors would be unaffected by the repeal of a tax exemption. As a result, the calculations did not consider any side effects that could result from the removal of any other tax exemption.

In addition, the estimates are limited to the accuracy and completeness of the source data. In some cases, little data is available and estimates were made using external sources or indirect information. Specifically, the following two scenarios are highlighted as areas of potential understatement of estimates in the Tax Exemption Budget:

- Revenue losses associated with nonrefundable individual income tax, corporation income tax, fiduciary income tax, and corporation franchise tax credits, including nonrefundable credits reported in the tax incentive and exemption contracts section have been limited to the tax liability reported.
- Revenue losses associated with transferable tax credits, such as the Motion Picture Investor Tax Credit and the credit for the Rehabilitation of Historic Structures used as payments for outstanding liabilities is only reported if the tax credit is in the Tax Credit Registry under R.S. 47:1524.

## Reliability of Data Sources

The precision of the fiscal effect of the tax exemptions reported in this document varies with the source of the data and the applicability of the data to the specific tax exemption provision. Regardless of the data source, the reliability of estimates for the current and ensuing years is of distinctly lower quality than that of the historical numbers.

Whenever possible, data from actual tax returns is used to estimate the fiscal effect of a tax exemption. Other sources of data include informational reports filed with the Department of Revenue, the Department of Revenue's Summary of Refunds and Rebates Issued Report, and information gathered from Office of Motor Vehicles, Department of Economic Development, Department of Education and Department of Culture, Recreation & Tourism.

For purposes of this report, the following terminology is used to describe the fiscal effect for tax exemptions with the following situations:

*Negligible* – revenue loss is reported or estimated at \$10,000 or less.

*No data* – historical data was not available to report or estimate the revenue loss.

*Unable to anticipate* – source data was not available to predict the future revenue loss.

*\*\*\** – tax exemption was not in effect for tax periods that would be filed during the fiscal year.

*NRR* – source data was not available because there is no reporting requirement for the data.

*See number (x)* – used in the sales tax and individual income tax listings to indicate that the fiscal effect for a tax exemption is included with the fiscal effect of the referenced exemption. Generally, this applies to those tax exemptions that have been superseded by another form of exemption or grouped with a like item.

## Reliability of Sales Tax Return Reporting

Prior to the April 2016 filing period, the majority of sales tax exemptions were reported in aggregate under the description "All other transactions subject to 1%" or the description "Other totally-exempt sales." Effective for the April 2016 filing period, the Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, was revised to include over 160 codes to specifically identify each exemption. This revision was made in response to legislative requests for more detailed information on amounts claimed for each sales tax exemption. While this information is available to be reported, there is a risk that taxpayers have erroneously classified exempt transactions. Consequently, classification errors for sales tax revenue losses may be undetected and amounts erroneously reported in the Tax Exemption Budget document.

## Explanation of Certain Reporting Disclosures in the Five-Year Revenue Loss Schedule

*State Exemptions and Federal Exemptions* – There are several statutory tax exemptions that are also prohibited from taxation by the state constitution, federal laws, or existing recip-

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# Overview

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rocal agreements. Because of these additional prohibitions, repeal of the statutory exemption would not yield the fiscal effect indicated. For this reason, these exemptions are separately grouped at the end of each major tax listing.

*Other Classifications* – In the event that a revenue loss for a new exemption is not separately stated when applicable to more than one tax, then the revenue loss is reported as such:

- When applicable to corporation income and franchise taxes, the loss is reported under corporation income taxes
- When applicable to individual income and corporation income, the loss is reported under corporation income taxes
- When applicable to individual income, corporation income and franchise taxes, the loss is reported under corporation income taxes

## **Explanation of Certain Reporting Disclosures in the Five-Year Revenue Loss Schedule – Sales Tax**

Act 25 of the 2016 First Extraordinary Legislative Session imposed the four percent state sales tax on all exemptions and exclusions not specifically listed in the Act for the period of April 1, 2016 through June 30, 2016. Beginning July 1, 2016 through June 30, 2018, Act 25 continued to impact sales tax exclusions and exemptions through the imposition of two percent state sales tax under R.S. 47:302 except for the manufacturing machinery and equipment exclusion found under R.S. 47:301(3)(i)(i) and the business utilities of sales of steam, water, electric power, or energy, and natural gas found under R.S. 47:305(D)(1) et. al.

In addition, Act 26 of the 2016 First Extraordinary Legislative Session imposed an additional state sales tax in the amount of one percent. The new state sales tax was in addition to the sales taxes already levied pursuant to R.S. 47:302, 321 and 331. Only those exclusions and exemptions listed in Act 26 were operable and in effect for the purpose of the imposition of the additional one percent sales tax. This additional state sales tax was in effect from April 1, 2016, until its expiration on June 30, 2018.

Act 1 of the 2018 Third Extraordinary Legislative Session amended R.S. 47:321.1 to reduce the additional state sales tax imposed by Act 26 of the 2016 First Extraordinary Legislative Session from one percent to forty-five hundredths of one percent. This reduced the overall state sales tax rate from five percent to four and forty-five hundredths percent (4.45%). Only the exclusions and exemptions listed in Act 1 are in effect with respect to the impositions in R.S. 47:302, 321, 321.1 and 331. The state sales tax rate of four and forty-five hundredths percent is in effect from July 1, 2018, until its expiration on June 30, 2025. Act 1 also provides that business utilities, which include the sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h), are subject to a

two percent state sales tax pursuant to R.S. 47:302.

The Louisiana Sales and Use Commission for Remote Sellers serves as the tax collecting entity for state and local taxing jurisdictions collecting sales taxes due from remote sales. State and local sales and use taxes have been collected by this commission beginning July 1, 2020. State sales tax exemptions and exclusions associated with remote sales transactions are included in the TEB Five-Year Revenue Loss.

## **Explanation of Certain Reporting Disclosures in the Tax Exemptions by Parish Schedule**

The address of the taxpayer reporting the exemption was used to determine the parish for purposes of this schedule, and therefore, may not reflect the parish in which the exemption occurred. For instance, sales taxes reported on a consolidated return are attributed to the parish of the main location.

Parishes with no taxpayers claiming a specific exemption are not included in the table for that exemption.

The consumer is the intended beneficiary for some exemptions. However, those exemptions are only reported by those entities purchasing or selling the goods or services, and the Department of Revenue does not collect consumer level data for these exemptions. Therefore, only the entity level data is reported in this schedule.

## **Explanation of Certain Reporting Disclosures in the Tax Exemptions by North American Industry Classification System (NAICS) Sector Schedule**

NAICS Sectors with no taxpayers claiming a specific exemption are not listed in the table for that exemption.

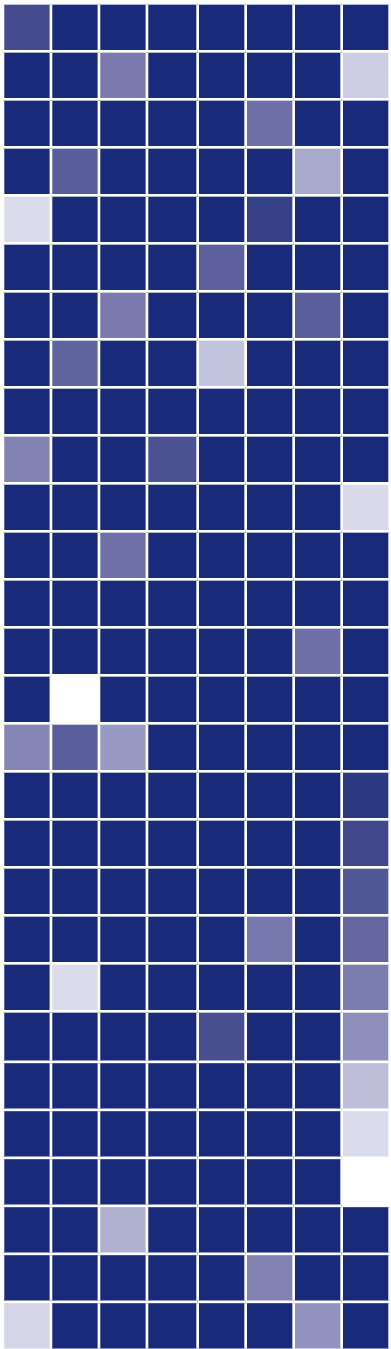
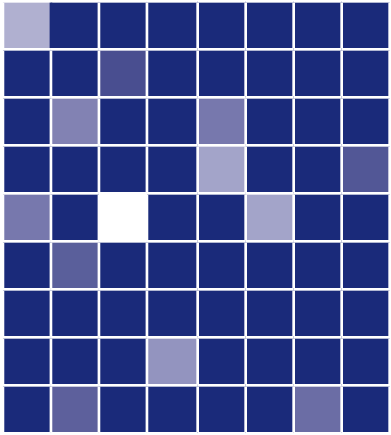
There is no central government agency with the role of assigning, monitoring, or approving NAICS codes for business establishments. Businesses are assigned NAICS codes by various federal or state agencies for various purposes using a variety of methods. In most instances, the NAICS codes used for this report are self-reported by taxpayers to the Department of Revenue. Some taxpayers have not provided a NAICS code to the Department of Revenue. At this time, the Department of Revenue is unable to assign a NAICS code to the taxpayers included in Unknown.

Additionally, the Department of Revenue does not capture business establishment data at the individual income tax level with the result that exemptions which flow-through to and are reported by individuals have no associated NAICS code.

The consumer is the intended beneficiary for some exemptions. However, those exemptions are only reported by those entities purchasing or selling the goods or services, and the Department of Revenue does not collect consumer level data for these exemptions. Therefore, only the entity level data is reported in this schedule.

# Executive Summary

## Part 3

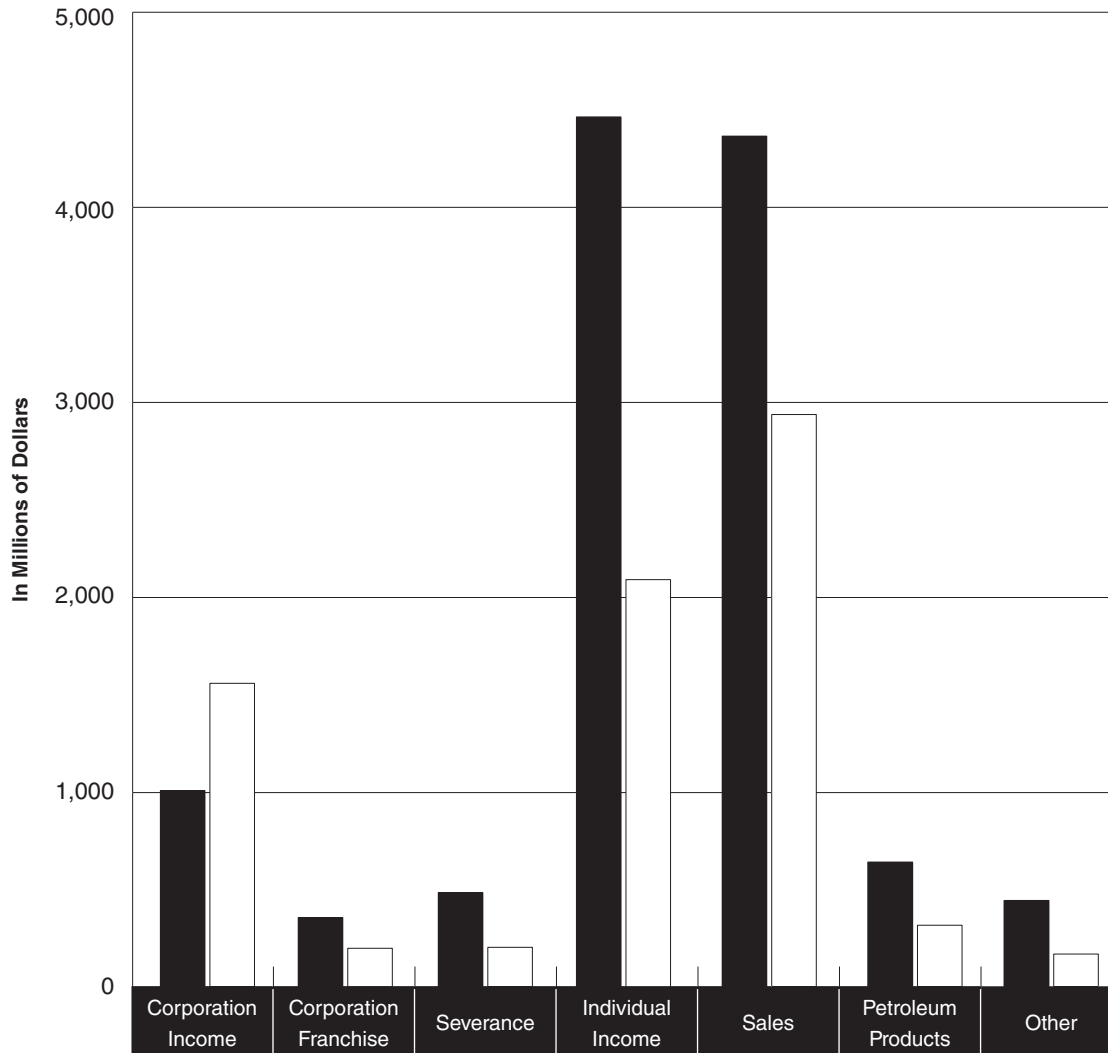






# Executive Summary

## Analysis of Tax Collections vs. Exemptions\* In Millions (FY 2021-22)

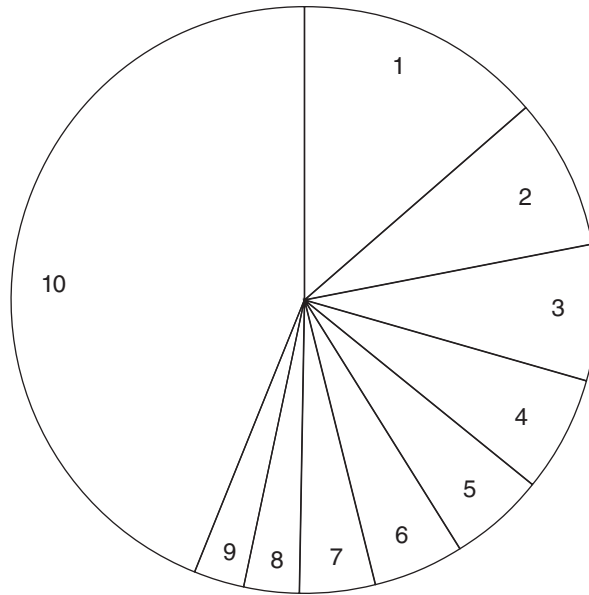


Actual Collections	\$ 1,015	\$ 338	\$ 480	\$ 4,452	\$ 4,348	\$ 627	\$ 441	\$ 11,701
Estimated Exemptions	\$ 1,543	\$ 183	\$ 189	\$ 2,094	\$ 2,930	\$ 287	\$ 147	\$ 7,373
<b>Total Potential Collections</b>	<b>\$ 2,558</b>	<b>\$ 521</b>	<b>\$ 669</b>	<b>\$ 6,546</b>	<b>\$ 7,278</b>	<b>\$ 914</b>	<b>\$ 588</b>	<b>\$ 19,074</b>
Percentage of Estimated Exemptions to Total Potential Collections	60.32%	35.12%	28.25%	31.99%	40.26%	31.40%	25.00%	38.65%

\* The revenue losses reported under tax incentive and exemption contracts have been included with their respective taxes of corporation income, sales, corporation franchise and individual income.

# Executive Summary

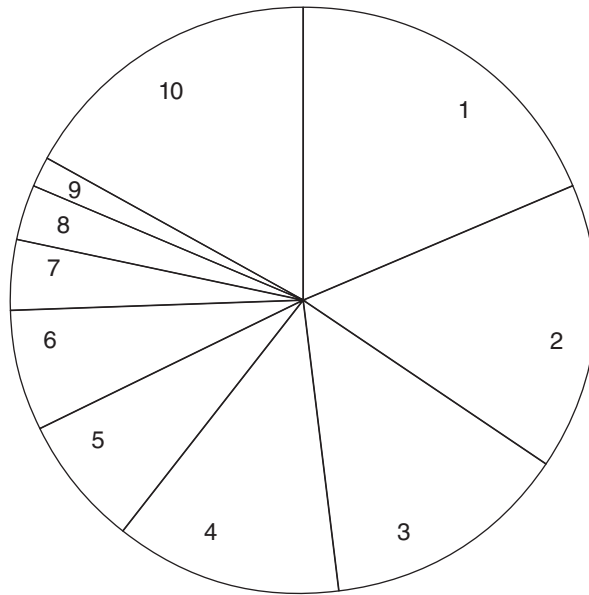
## Top Tax Exemptions 2021-22 All Taxes Administered by the Department of Revenue



<b>1</b>	Federal Income Tax Deduction (Individual, Corporation and Fiduciary Income Taxes)	\$1,019,539,680	13.83%
<b>2</b>	Subchapter S Corporation (Corporation Income Tax)	612,473,635	8.31%
<b>3</b>	Sales of Food for Preparation and Consumption in the Home (Sales Tax)	550,232,490	7.46%
<b>4</b>	Sales of Gasoline, Gasohol, and Diesel (Sales Tax)	460,616,640	6.25%
<b>5</b>	Drugs Prescribed by Physicians or Dentists (Sales Tax)	398,116,394	5.40%
<b>6</b>	Purchases by State and Local Governments (Sales Tax)	372,495,429	5.05%
<b>7</b>	Inventory Tax/Ad Valorem Tax (Individual, Corporation and Fiduciary Income and Corporation Franchise Taxes)	298,916,397	4.05%
<b>8</b>	Personal Exemption-Standard Deduction (Individual Income Tax)	231,708,843	3.14%
<b>9</b>	Sales of Electric Power or Energy to the Consumer for Residential Use (Sales Tax)	205,152,568	2.78%
<b>10</b>	All Other Exemptions (All Taxes)	3,223,604,864	43.73%
<b>Total Exemptions</b>		<b>\$7,372,856,940</b>	<b>100.00%</b>

# Executive Summary

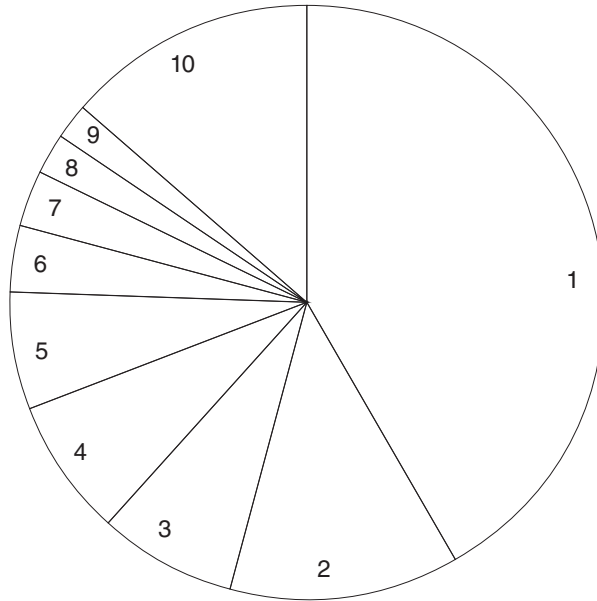
## Top Tax Exemptions 2021-22 Sales Tax



<b>1</b>	Sales of Food for Preparation and Consumption in the Home	\$ 550,232,490	18.78%
<b>2</b>	Sales of Gasoline, Gasohol, and Diesel	460,616,640	15.72%
<b>3</b>	Drugs Prescribed by Physicians or Dentists	398,116,394	13.59%
<b>4</b>	Purchases by State and Local Governments	372,495,429	12.71%
<b>5</b>	Sales of Electric Power or Energy to the Consumer for Residential Use	205,152,568	7.00%
<b>6</b>	Sales of Electric Power or Energy - Nonresidential	202,138,217	6.90%
<b>7</b>	Purchases Made with Food Stamps and WIC Vouchers	110,398,253	3.77%
<b>8</b>	Other Constructions Permanently Attached to the Ground	89,310,789	3.05%
<b>9</b>	Purchases of Automobiles for Lease or Rental	52,719,240	1.80%
<b>10</b>	All Other Exemptions	489,107,396	16.68%
<b>Total Exemptions</b>		<b>\$ 2,930,287,416</b>	<b>100.00%</b>

# Executive Summary

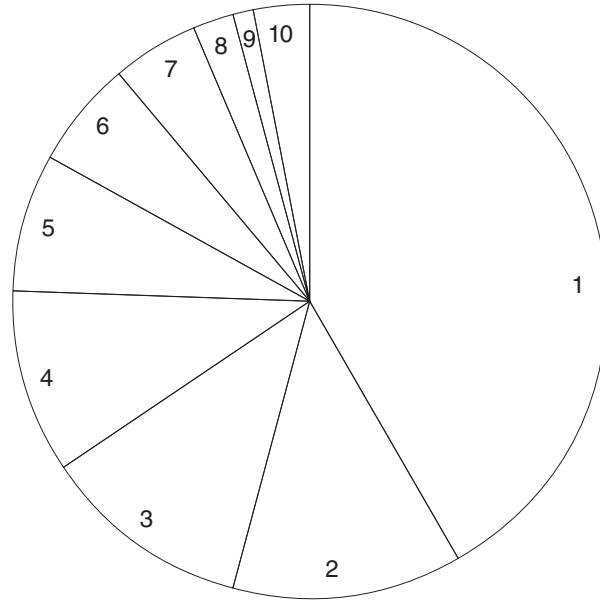
## Top Tax Exemptions 2021-22 Individual Income Tax



<b>1</b>	Federal Income Tax Deduction	\$ 891,738,939	42.59%
<b>2</b>	Personal Exemption-Standard Deduction	231,708,843	11.07%
<b>3</b>	Excess Federal Itemized Deductions	151,117,814	7.22%
<b>4</b>	Social Security Benefits	150,108,028	7.17%
<b>5</b>	State Employees, Teachers, and Other Retirement Benefits	124,165,493	5.93%
<b>6</b>	Net Income Taxes Paid to Other States Credit	101,705,658	4.86%
<b>7</b>	Earned Income Tax Credit	70,062,302	3.34%
<b>8</b>	Rehabilitation of Historic Structures	52,404,600	2.50%
<b>9</b>	Net Capital Gains	41,756,662	1.99%
<b>10</b>	All Other Exemptions	279,157,459	13.33%
<b>Total Exemptions</b>		<b>\$ 2,093,925,798</b>	<b>100.00%</b>

# Executive Summary

## Top Tax Exemptions 2021-22 Corporation Income Tax



<b>1</b>	Subchapter S Corporation Exclusion	\$ 612,473,635	39.70%
<b>2</b>	Louisiana Quality Jobs Program	180,239,743	11.68%
<b>3</b>	Net Louisiana Operating Loss Deduction	163,167,516	10.57%
<b>4</b>	Motion Picture Investor and Infrastructure Tax Credit	147,907,788	9.58%
<b>5</b>	Inventory Tax/Ad Valorem Tax Credit	143,728,434	9.31%
<b>6</b>	Federal Income Tax Deduction	113,139,286	7.33%
<b>7</b>	Insurance Company Premium Tax Credit	77,975,762	5.05%
<b>8</b>	Enterprise Zones	36,033,279	2.33%
<b>9</b>	Rehabilitation of Historic Structures	19,746,036	1.28%
<b>10</b>	All Other Exemptions	48,849,109	3.17%
<b>Total Exemptions</b>		<b>\$ 1,543,260,588</b>	<b>100.00%</b>

# Executive Summary

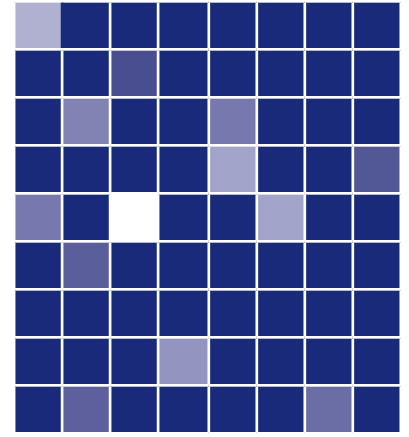
## Tax Incentives and Exemption Contracts 2021-2022 By Tax Type

Exemptions <sup>1</sup>	Corporation Income	Fiduciary Income	Individual Income	Sales	Corporation Franchise	Total
5. Motion Picture Investor Tax Credit	\$147,907,788	\$344	\$4,743,120	N/A	N/A	\$152,651,252
6. Research and Development Tax Credit	819,225	20,648	5,640,555	N/A	1,096,963	7,577,391
7. Digital Interactive Media & Software Tax Credit	15,085,625	2,829	2,305,966	N/A	5,599,715	22,994,135
10. New Markets Tax Credit	0	0	607	N/A	53,460	54,067
12. Industrial Tax Equalization Program	1,256,157	12,889	402,369	2,425,509	406,323	4,503,247
13. Exemptions for Manufacturing Establishments	0	0	0	1,250,291	0	1,250,291
14. Enterprise Zones	36,033,279	(1,903)	2,064,970	3,598,820	1,593,282	43,288,448
15. Sound Recording Investor Tax Credit	21,303	0	0	N/A	N/A	21,303
19. Angel Investor Tax Credit Program	18,180	5,266	2,464,406	N/A	44,673	2,532,525
20. Musical & Theatrical Productions Tax Credit	1,246,968	0	0	N/A	N/A	1,246,968
21. Retention and Modernization Credit	2,400,000	0	0	N/A	492,000	2,892,000
23. Louisiana Quality Jobs Program	180,239,743	0	0	17,779,839	N/A	198,019,582
27. Procurement Processing Company Rebate Program	N/A	N/A	N/A	40,125,783	N/A	40,125,783
<b>Total Exemptions</b>	<b>\$385,028,268</b>	<b>\$40,073</b>	<b>\$17,621,993</b>	<b>\$65,180,242</b>	<b>\$9,286,416</b>	<b>\$477,156,992</b>

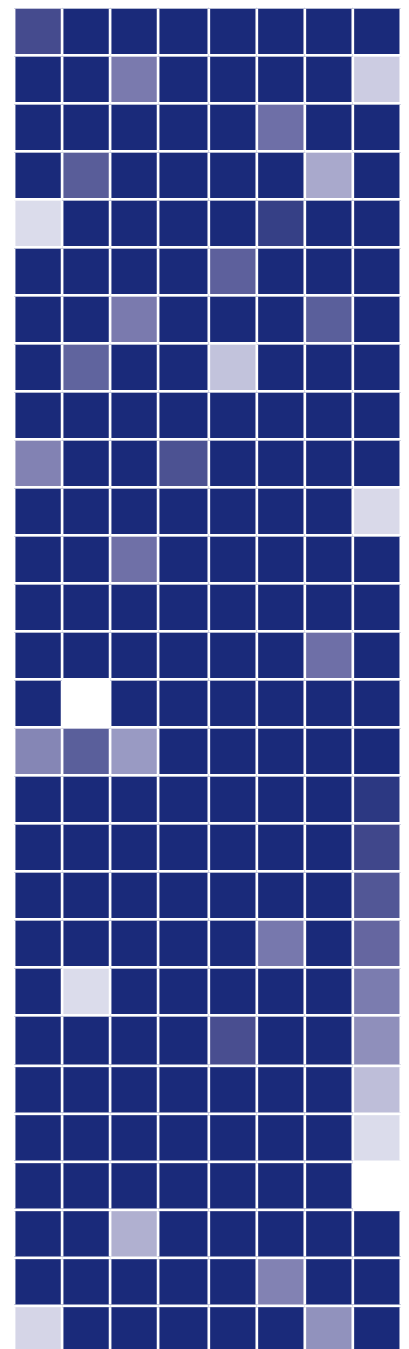
### Footnotes for Tax Incentives and Exemption Contracts

- Programs not included because revenue loss was \$0: Atchafalaya Trace Heritage Area Development Zone Tax Exemption, Brownfields Investor Tax Credit, Cane River Heritage Tax Credit, Ports of Louisiana Tax Credits, Louisiana Motion Picture Incentive Program, Louisiana Capital Companies Tax Credit Program, University Research and Development Parks, Urban Revitalization Tax Incentive Program, Mentor-Protégé Tax Credit, Technology Commercialization Credit and Jobs Program, Green Jobs Industries Credit, Corporate Tax Apportionment Program, Corporate Headquarters Relocation Program, Competitive Projects Payroll Incentive Program and Louisiana Import Tax Credit.

# Five-Year Estimated Revenue Loss



Part 4







<b>Tax Type</b> (Listed in order of magnitude by FYE 6-22)	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23</b> (projected)	<b>FYE 6-24</b> (projected)
1. Sales Tax <sup>1</sup>	\$ 2,350,520,386	\$ 2,391,259,339	\$ 2,865,107,174	\$ 3,091,386,000	\$ 3,102,946,000
2. Income Tax - <i>Individual</i> <sup>2</sup>	1,767,031,635	2,082,508,476	2,076,303,805	1,735,538,000	1,376,939,000
3. Income Tax - <i>Corporation</i> <sup>3</sup>	1,204,568,060	1,083,965,960	1,158,232,320	1,105,593,000	1,037,454,000
4. Tax Incentive and Exemption Contracts <sup>4</sup>	333,941,531	458,146,542	477,156,992	551,302,000	600,215,000
5. Petroleum Products Tax	275,001,972	260,865,786	287,094,135	294,627,000	296,676,000
6. Natural Resources - <i>Severance Tax</i>	247,065,794	244,850,056	188,516,159	249,771,000	232,263,000
7. Corporation Franchise Tax <sup>5</sup>	166,309,809	154,024,120	173,525,448	161,527,000	157,558,000
8. Tobacco Tax	169,586,953	150,504,744	112,329,445	103,495,000	96,078,000
9. Fiduciary Income Tax <sup>2</sup>	14,135,747	28,227,373	24,306,939	22,047,000	15,837,000
10. Liquors - <i>Alcoholic Beverage Tax</i>	4,781,179	7,030,291	6,437,627	5,074,000	5,340,000
11. Public Utilities and Carriers Taxes <sup>6,7</sup>	2,729,033	3,557,690	3,719,458	7,952,000	7,952,000
12. Telecommunication Tax for the Deaf <sup>7</sup>	71,825	76,257	77,091	76,000	78,000
13. Oil Spill Contingency Fee <sup>7</sup>	36,332	24,868	29,877	35,000	32,000
14. Hazardous Waste Disposal Tax <sup>7</sup>	Negligible	Negligible	10,958	10,000	Negligible
15. Consumable Hemp Products Tax <sup>7</sup>	NRR	NRR	NRR	NRR	NRR
<b>Total Tax Revenue Loss</b>	<b>\$ 6,535,780,256</b>	<b>\$ 6,865,041,502</b>	<b>\$ 7,372,847,428</b>	<b>\$7,328,433,000</b>	<b>\$6,929,368,000</b>

[ 17 ]

**Footnotes for Summary of all Taxes**

1. Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.
2. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395. The exception to this is noted in the applicable tax listing.
3. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 396. The exception to this is noted in the applicable tax listing.
4. If applicable, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 389, 395, and 396.
5. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 389.
6. The FYE 6-20 and 6-21 revenue loss have been revised in order to reflect the correct revenue loss.
7. The revenue loss is included in the Miscellaneous Tax table.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exclusions</b>					
1. Purchases by Pari-Mutuel Horse Racetracks	***	***	***	***	***
2. Purchases by Off-Track Wagering Facilities	***	***	***	***	***
3. Purchases by Louisiana Insurance Guaranty Association	***	***	***	***	***
4. Purchases, Services and Rentals by a Private Company Working for Local Authority on Construction or Operation of Sewerage or Wastewater Treatment Facilities	***	***	***	***	***
5. Isolated or Occasional Sales of Tangible Personal Property	\$739,850	\$1,652,695	\$3,188,851	\$4,247,000	\$4,332,000
6. Installation Charges on Tangible Personal Property	\$29,713,374	\$32,494,652	\$35,353,441	\$36,061,000	\$36,782,000
7. Separately Stated Labor Charges on Property Repaired Out-of-State	***	***	***	***	***
8. Installation of Board Roads to Oilfield Operators	\$216,512	\$45,261	\$143,502	\$146,000	\$149,000
9. Manufacturers Rebates on New Motor Vehicles	\$21,655,293	\$19,581,348	\$6,283,039	\$6,409,000	\$6,537,000
10. Manufacturers Rebates Paid Directly to a Dealer	***	***	***	***	***
11. Purchases of Manufacturing Machinery and Equipment	\$54,428,881	\$16,358,497	\$19,166,907	\$19,550,000	\$19,941,000
12. Purchases of Certain Machinery and Equipment Used to Produce a News Publication	See number 11	See number 11	See number 11	See number 11	See number 11
13. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	See number 107	See number 107	See number 107	See number 107	See number 107
14. Purchases of Consumables by Paper and Wood Manufacturers and Loggers	\$15,207,173	\$9,616,971	\$26,596,601	\$68,103,000	\$69,465,000
15. Room Rentals at Camp and Retreat Facilities	\$20,631	\$17,699	Negligible	Negligible	Negligible
16. Room Rentals at Certain Homeless Shelters	\$0	\$0	Negligible	Negligible	Negligible
17. Rentals or Leases of Certain Oilfield Property to be Re-Leased or Re-Rented	\$1,192,763	\$799,316	\$1,843,725	\$2,506,000	\$2,556,000
18. Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	\$763,297	\$625,774	\$1,463,738	\$3,716,000	\$3,791,000
19. Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	***	***	***	***	***
20. Purchases, Leases, and Sales of Services by Free Hospitals	\$1,032,225	\$2,483,787	\$1,980,961	\$2,021,000	\$2,061,000
21. Certain Educational Materials and Equipment Used for Classroom Instruction	\$324,142	\$709,109	\$500,327	\$510,000	\$521,000

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Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exclusions ...Continued</b>					
22. Sales and Rentals to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.	Negligible	Negligible	Negligible	Negligible	Negligible
23. Vehicle Rentals for Re-Rent to Warranty Customers	Negligible	\$37,774	Negligible	Negligible	Negligible
24. Property Used in the Manufacture, Production, or Extraction of Unblended Diesel	***	***	***	***	***
25. Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer	***	***	***	***	***
26. Leases or Rentals by Short-Term Equipment Rental Dealers for Re-Lease or Re-Rental	***	***	Negligible	\$82,000	\$84,000
27. Purchases by Regionally Accredited Independent Educational Institutions	\$594,390	\$619,263	\$627,850	\$999,000	\$1,019,000
28. Purchases by State and Local Governments <sup>1</sup>	\$296,805,479	\$351,750,157	\$372,495,429	\$379,945,000	\$387,544,000
29. Purchases of Certain Bibles, Songbooks, or Literature by Certain Religious Institutions for Instructional Classes <sup>2</sup>	Prohibited	Prohibited	Prohibited	Prohibited	Prohibited
30. Purchases by the Society of the Little Sisters of the Poor <sup>2</sup>	Prohibited	Prohibited	Prohibited	Prohibited	Prohibited
31. Purchases by Nonprofit Entities that Sell Donated Goods	\$2,452,241	\$2,550,824	\$3,461,223	\$3,530,000	\$3,601,000
32. Purchases of Automobiles for Lease or Rental	\$58,677,381	\$60,559,004	\$52,719,240	\$53,774,000	\$54,849,000
33. Sales of Marijuana for Therapeutic Use	\$22,836	\$59,227	\$695,196	\$1,129,000	\$1,152,000
34. Purchases of Tangible Personal Property for Lease or Rental	\$52,696,633	\$24,005,797	\$15,069,661	\$15,371,000	\$15,678,000
35. Natural Gas Used in the Production of Iron	See number 107	See number 107	See number 107	See number 107	See number 107
36. Electricity for Chlor-Alkali Manufacturing Process	\$10,740,539	\$10,599,531	\$15,395,568	\$15,703,000	\$16,018,000
37. Sales of Human-Tissue Transplants	\$2,007,343	\$2,082,540	\$2,391,090	\$2,439,000	\$2,488,000
38. Sales of Raw Agricultural Commodities	\$11,501,355	\$12,689,168	\$9,459,885	\$9,649,000	\$9,842,000
39. Sales to the United States Government and its Agencies	See number 28	See number 28	See number 28	See number 28	See number 28
40. Sales of Food Items by Youth Organizations	\$215,942	\$158,523	Negligible	Negligible	Negligible
41. Purchases of New or Used School Buses	\$375,156	\$337,782	\$864,089	\$881,000	\$899,000

Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

Footnotes for Sales Tax
1. These amounts include the total revenue loss for purchases by state and local government and sales to the United States government. (See number 39).
2. See Revenue Information Bulletin No. 06-022 issued May 5, 2006.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exclusions ...Continued</b>					
42. Tangible Personal Property Sold or Donated to Food Banks	\$33,716	Negligible	Negligible	\$17,000	\$17,000
43. Pollution Control Devices and Systems	***	***	***	***	***
44. Certain Aircraft Assembled in Louisiana	Negligible	\$36,936	\$84,675	\$44,000	\$45,000
45. Pelletized Paper Waste Used in a Permitted Boiler	***	***	***	***	***
46. Purchases of Equipment by Bona Fide Volunteer and Public Fire Departments	\$132,107	\$42,159	\$44,984	\$46,000	\$47,000
47. Sales of Telephone Directories by Advertising Companies	***	***	***	***	***
48. Sales of Cellular Telephones and Electronic Accessories	***	***	***	***	***
49. Purchases of Butane, Propane, and Liquefied Petroleum Gas by Residential Consumers	See number 214	See number 214	See number 214	See number 214	See number 214
50. Donation of Toys	Negligible	Negligible	Negligible	Negligible	Negligible
51. Natural Gas Held, Used, or Consumed in Providing Natural Gas Storage Services or Operating Natural Gas Storage Facilities	See number 107	See number 107	See number 107	See number 107	See number 107
52. Purchases by a Private Postsecondary Academic Degree-Granting Institution	Negligible	\$25,492	\$348,544	\$356,000	\$363,000
53. Purchases of Food Items for School Lunch or Breakfast Programs by Nonpublic Elementary or Secondary Schools	See number 119	See number 119	See number 119	See number 119	See number 119
54. Purchases of Storm Shutter Devices	***	***	***	***	***
55. Sales of Tangible Personal Property by the Louisiana Military Department	Negligible	Negligible	Negligible	Negligible	Negligible
56. Sales of Anthropogenic Carbon Dioxide Used in Qualified Tertiary Recovery Projects	***	***	***	***	***
57. Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by a Domestic Nonprofit Organization	\$0	\$0	\$0	Negligible	Negligible
58. Articles Traded in on Tangible Personal Property	\$132,255	\$251,651	\$528,437	\$539,000	\$550,000
59. First \$50,000 of New Farm Equipment Used in Poultry Production	See number 147	See number 147	See number 147	See number 147	See number 147
60. Specialty Mardi Gras Items Purchased or Sold by Certain Organizations	***	***	***	***	***
61. Admissions Charges to Athletic or Entertainment Events of Colleges and Universities	\$53,628	\$30,036	\$47,266	\$48,000	\$49,000
62. Admissions Charges to Athletic or Entertainment Events of Elementary and Secondary Schools	\$382,888	\$221,047	\$445,371	\$454,000	\$463,000
63. Membership Fees or Dues of Nonprofit or Civic Organizations	\$98,800	\$101,631	\$156,965	\$160,000	\$163,000

Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exclusions ...Continued</b>					
64. Admissions to Museums	***	***	***	***	***
65. Admissions to Places of Amusement at Camp or Retreat Facilities	\$50,053	Negligible	\$25,522	\$26,000	\$27,000
66. Repair Services Performed in Louisiana When the Repaired Property is Exported	\$1,299,890	\$1,396,689	\$2,038,892	\$2,080,000	\$2,121,000
67. Repairs, Renovations, or Conversions of Drilling Rigs	\$7,276,489	\$4,701,179	\$9,062,046	\$13,692,000	\$13,966,000
68. Surface Preparation, Coating, and Painting of Certain Aircraft	\$469,157	\$456,903	\$530,566	\$541,000	\$552,000
69. Sales of Platinum, Gold, and Silver Bullion and Numismatic Coins at Certain Trade Shows	\$1,786,169	\$3,024,145	\$3,410,511	\$3,479,000	\$3,548,000
70. Certain Geophysical Survey Information and Data Analyses	Negligible	Negligible	Negligible	Negligible	Negligible
71. Vehicle Repairs Subsequent to Warranty Lapse	***	***	***	***	***
72. Work Products of Certain Professionals	\$801,602	\$601,279	\$949,898	\$969,000	\$988,000
73. Pharmaceuticals Administered to Livestock for Agricultural Purposes	\$93,218	\$80,415	\$137,726	\$140,000	\$143,000
74. Used Manufactured Homes and 54 Percent of Cost of New Manufactured Homes	\$9,928,022	\$12,834,938	\$24,258,590	\$24,744,000	\$25,239,000
75. Purchases of Certain Custom Computer Software	***	***	***	***	***
76. Materials Used Directly in the Collection of Blood	Negligible	Negligible	\$17,762	\$28,000	\$28,000
77. Apheresis Kits and Leuko Reduction Filters	\$0	Negligible	\$0	Negligible	Negligible
78. Other Constructions Permanently Attached to the Ground	\$10,963,314	\$42,635,796	\$89,310,789	\$39,171,000	\$39,955,000
79. Purchases by Motor Vehicle Manufacturers	See number 11	See number 11	See number 11	See number 11	See number 11
80. Purchases by Glass Manufacturers	See number 11	See number 11	See number 11	See number 11	See number 11
81. Purchases of Machinery and Equipment by Owners of Certain Radio Stations	***	***	***	***	***
82. Purchases of Machinery and Equipment by Certain Utilities	\$1,697,615	\$2,439,748	\$7,861,860	\$3,156,000	\$3,220,000
83. Sales of Newspapers	***	***	***	***	***
84. Donations to Certain Schools	\$131,121	\$242,776	\$658,516	\$672,000	\$685,000
85. Use Tax on Residue or Byproducts Consumed by the Producer	***	***	***	***	***
86. Miscellaneous Telecommunications Services	No data	No data	No data	No data	No data
87. Telecommunications Services Through Coin-Operated Telephones	No data	No data	No data	No data	No data
88. Interstate Telecommunications Services Purchased by Defined Call Centers	***	***	***	***	***
89. Advertising Services	\$1,602,170	\$1,681,328	\$2,199,243	\$2,243,000	\$2,288,000

Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exemptions</b>					
90. Purchases by Nonprofit Electric Cooperatives	\$602,587	\$873,703	\$1,642,980	\$1,676,000	\$1,709,000
91. Purchases by a Public Trust	***	***	***	***	***
92. Sales by State-Owned Domed Stadiums and Baseball Facilities	\$123,264	\$56,588	\$172,670	\$176,000	\$180,000
93. Sales by Certain Publicly-Owned Facilities	\$350,262	Negligible	\$441,946	\$1,224,000	\$1,248,000
94. Boats, Vessels, and Other Water Craft as Demonstrators	Negligible	Negligible	Negligible	Negligible	Negligible
95. Purchases of Off-Road Vehicles by Certain Buyers Domiciled in Another State	***	***	***	***	***
96. Sales of Farm Products Direct from the Farm	\$5,996,763	\$4,392,542	\$4,717,485	\$4,812,000	\$4,908,000
97. Livestock Sold at Market and Racehorses Claimed at Races in Louisiana	\$255,302	\$414,562	\$1,543,491	\$1,574,000	\$1,606,000
98. Feed and Feed Additives for Animals Held for Business Purposes	\$1,959,208	\$2,716,917	\$1,062,124	\$1,367,000	\$1,394,000
99. Materials Used in the Production or Harvesting of Crawfish	\$156,360	\$213,998	\$179,280	\$183,000	\$187,000
100. Bait and Feed Used in the Production or Harvesting of Crawfish	\$541,261	\$499,199	\$609,916	\$622,000	\$635,000
101. Materials Used in the Production or Harvesting of Catfish	\$39,042	\$25,140	\$42,856	\$76,000	\$78,000
102. Farm Products Produced and Used by the Farmer	\$7,389,276	\$6,713,770	\$11,981,577	\$8,690,000	\$8,864,000
103. Sales of Gasoline (not subject to motor fuels tax)	***	***	***	***	***
104. Sales of Steam - Nonresidential	See number 106	See number 106	See number 106	See number 106	See number 106
105. Steam Used in Processing of Raw Agricultural Product	Negligible	\$0	\$0	Negligible	Negligible
106. Sales of Water - Nonresidential	\$4,866,080	\$5,025,457	\$6,534,636	\$7,115,000	\$7,257,000
107. Sales of Electric Power or Energy - Nonresidential	\$126,464,787	\$144,291,979	\$202,138,217	\$174,877,000	\$178,375,000
108. Sale and Purchase of Electricity for Use in Production Activity of Stripper Wells	\$0	\$0	\$0	Negligible	Negligible
109. Sales of Fertilizers and Containers to Farmers	See number 125	See number 125	See number 125	See number 125	See number 125
110. Sales of Natural Gas - Nonresidential	See number 107	See number 107	See number 107	See number 107	See number 107
111. Energy Sources Used as Boiler Fuel, Except Refinery Gas	See number 107	See number 107	See number 107	See number 107	See number 107
112. Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators	\$48,388	\$0	\$0	Negligible	Negligible
113. Orthotic and Prosthetic Devices	\$4,825,713	\$5,865,964	\$6,393,004	\$7,381,000	\$7,529,000
114. Ostomy, Colostomy, Ileostomy, and Other Appliance Devices	\$453,471	\$2,817,652	\$101,273	\$171,000	\$174,000

[ 22 ]

Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.



Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exemptions ...Continued</b>					
115. Patient Aids for Home Use When Prescribed by a Physician	***	***	***	***	***
116. Medical Devices Used by Patients Under the Supervision of a Physician	\$18,021,113	\$30,359,466	\$31,017,624	\$44,696,000	\$45,589,000
117. Restorative Materials Used by Dentists	\$561,447	\$476,485	\$736,623	\$675,000	\$689,000
118. Adaptive Driving Equipment and Motor Vehicle Modification	Negligible	\$0	\$11,290	\$12,000	\$12,000
119. Sales of Food by Certain Institutions	\$493,161	\$169,686	\$286,816	\$304,000	\$310,000
120. Sales of Bakery Products for Home Consumption	***	***	***	***	***
121. Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes	***	***	***	***	***
122. Kidney Dialysis Machines, Parts, and Supplies for Home Use When Prescribed by a Physician	\$0	\$0	\$0	Negligible	Negligible
123. Sales of 50-Ton Vessels and New Component Parts and Sales of Certain Materials and Services to Vessels Operating in Interstate Commerce	\$18,442,630	\$13,124,873	\$11,980,532	\$14,035,000	\$14,316,000
124. Sales of Insulin	***	***	***	***	***
125. Sales of Seeds for Planting Crops	\$18,662,006	\$12,916,414	\$24,427,116	\$18,348,000	\$18,715,000
126. Sales of Utilities to Commercial Farmers for On-Farm Storage	***	***	Negligible	Negligible	Negligible
127. Sales of Admission Tickets by Little Theater Organizations	Negligible	Negligible	\$16,370	\$17,000	\$17,000
128. Tickets to Musical Performances by Nonprofit Musical Organizations	Negligible	\$0	Negligible	Negligible	Negligible
129. Sales of Pesticides for Agricultural Purposes	\$1,875,141	\$1,844,110	\$2,806,396	\$2,393,000	\$2,441,000
130. Rentals of Motion Picture Film to Commercial Theaters	***	***	***	***	***
131. Property Purchased for Exclusive Use Outside the State	\$22,946,739	\$24,992,162	\$50,218,698	\$46,130,000	\$47,053,000
132. Additional Tax Levy on Contracts Entered into Prior to and Within 90 Days of Tax Levy	\$0	\$0	\$0	\$0	\$0
133. Admissions to Entertainment by Domestic Nonprofit Charitable, Educational, and Religious Organizations	\$124,199	\$27,520	\$85,088	\$108,000	\$110,000
134. Sales of Tangible Personal Property at or Admissions to Events Sponsored by Certain Nonprofit Groups	\$727,953	\$33,455	\$1,966,228	\$2,006,000	\$2,046,000
135. Sales of Newspapers by Religious Organizations	***	***	***	***	***
136. Sales by Thrift Shops on Military Installations	See number 55	See number 55	See number 55	See number 55	See number 55
137. Sales to Nonprofit Literacy Organizations	***	***	***	***	***

Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exemptions ...Continued</b>					
138. Sales or Purchases by Blind Persons Operating Small Businesses	See number 139	See number 139	See number 139	See number 139	See number 139
139. Purchases by Certain Organizations that Promote Training for the Blind	Negligible	Negligible	Negligible	Negligible	Negligible
140. Cable Television Installation and Repair Services	\$51,954	Negligible	\$43,207	\$78,000	\$80,000
141. Receipts from Coin-Operated Washing and Drying Machines in Commercial Laundromats	\$204,641	\$236,256	\$293,170	\$663,000	\$676,000
142. Outside Gate Admissions and Parking Fees at Fairs, Festivals, and Expositions Sponsored by Nonprofit Organizations	Negligible	\$0	Negligible	Negligible	Negligible
143. Lease or Rental of Certain Vessels in Mineral Production	\$1,179,016	\$1,285,397	\$1,960,059	\$2,525,000	\$2,575,000
144. Purchases of Supplies, Fuels, and Repair Services for Boats Used by Commercial Fishermen	\$808,905	\$632,078	\$936,824	\$870,000	\$887,000
145. Certain Seafood-Processing Facilities	***	***	***	***	***
146. Certain Purchases by Student Farmers	Negligible	Negligible	Negligible	Negligible	Negligible
147. First \$50,000 of the Sales Price of Certain Farm Equipment and Attachments	\$4,894,751	\$6,139,531	\$8,926,840	\$7,720,000	\$7,875,000
148. New Vehicles Furnished by a Dealer for Driver-Education Programs	***	***	***	***	***
149. Sales of Gasohol (not subject to motor fuels tax)	See number 103	See number 103	See number 103	See number 103	See number 103
150. Construction Materials and Operating Supplies for Certain Nonprofit Retirement Centers	***	***	***	***	***
151. Purchases or Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors	Negligible	***	***	***	***
152. Sales of Certain Fuels Used for Farm Purposes	\$2,676,560	\$2,252,670	\$3,071,068	\$4,340,000	\$4,426,000
153. Sales or Purchases by Certain Sheltered Workshops or Supported Employment Providers	\$17,762	\$15,728	\$19,705	\$29,000	\$30,000
154. Purchases of Certain Fuels for Private Residential Consumption	\$728,563	\$564,139	\$786,683	\$830,000	\$847,000
155. Specialty Mardi Gras Items Purchased or Sold by Certain Organizations	***	***	***	***	***
156. Purchases and Sales by Ducks Unlimited and Bass Life	***	***	***	***	***
157. Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations	***	***	***	***	***
158. Purchases by and Sales by Certain Nonprofit Organizations Dedicated to the Conservation of Fish and Migratory Waterfowl	***	***	***	***	***

Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exemptions ...Continued</b>					
159. Raw Materials Used in the Printing Process	***	***	***	***	***
160. Piggy-Back Trailers or Containers and Rolling Stock	See number 165	See number 165	See number 165	See number 165	See number 165
161. Pharmaceutical Samples Distributed in Louisiana	\$360,897	\$478,237	\$496,609	\$516,000	\$527,000
162. Catalogs Distributed in Louisiana	***	***	***	***	***
163. Certain Trucks and Trailers Used 80 Percent in Interstate Commerce	\$16,709,532	\$18,594,405	\$20,297,732	\$20,704,000	\$21,118,000
164. Certain Contract Carrier Buses Used 80 Percent in Interstate Commerce	***	***	***	***	***
165. Rail Rolling Stock Sold or Leased in Louisiana	\$14,973	\$10,581	\$16,146	\$21,000	\$21,000
166. Rail Rolling Stock Repaired or Fabricated in Louisiana	\$766,764	\$697,855	\$922,641	\$330,000	\$337,000
167. Sales of Railroad Ties to Railroads for Use in Other States	\$0	\$0	\$0	Negligible	Negligible
168. Utilities Used by Steelworks and Blast Furnaces	See number 107	See number 107	See number 107	See number 107	See number 107
169. Sickle Cell Disease Organizations	***	***	***	***	***
170. Annual Louisiana Sales Tax Holiday	***	***	***	***	***
171. Sales of Original One-of-a-Kind Works of Art Sold in Certain Locations	Negligible	Negligible	***	***	***
172. Hurricane Preparedness Louisiana Sales Tax Holiday	***	***	***	***	***
173. Sales of Construction Materials to Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation	***	***	\$0	Negligible	Negligible
174. Sales of Construction Materials to Animal Shelters for Construction of New Animal Shelters in Louisiana	***	***	\$0	Negligible	Negligible
175. Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District	***	***	***	***	***
176. Second Amendment Sales Tax Holiday	***	***	***	***	***
177. Sales of Polyroll Tubing	\$124,692	\$139,515	\$159,307	\$162,000	\$166,000
178. Purchase, Lease, or Repair of Certain Capital Equipment and Computer Software by Qualifying Radiation Therapy Treatment Centers	\$0	Negligible	\$23,955	Negligible	Negligible
179. Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners	***	***	***	***	***
180. Parish Councils on Aging	\$63,890	\$18,824	\$24,929	\$73,000	\$75,000
181. Purchases of Breastfeeding Items	***	***	***	***	***

Due to the potential of taxpayer reporting errors on Form R-1029, Louisiana Department of Revenue Sales Tax Return, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exemptions ...Continued</b>					
182. Purchases by The Fore!Kids Foundation	***	***	***	***	***
183. Sales of Construction Materials to the Make It Right Foundation	***	***	***	***	***
184. Sales of Construction Materials to the St. Bernard Project, Inc.	***	***	***	***	***
185. Hurricane Laura, Hurricane Delta and COVID-19 Pandemic Sales Tax Holiday	***	\$1,952,039	Negligible	***	***
186. Purchases of Feminine Hygiene Products, Diapers, or Both for Individual Personal Use	***	***	\$0	\$790,000	\$806,000
187. Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes	***	***	***	***	***
188. Sale of Certain Antique Motor Vehicles	No data	No data	No data	No data	No data
<b>Alternate-Reporting Methods</b>					
189. Certain Interchangeable Components; Optional Method to Determine	\$0	\$0	\$0	\$0	\$0
190. Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals	\$0	\$0	\$0	\$0	\$0
191. Cash-Basis Sales Tax Reporting and Remitting for Health and Fitness Club Membership Contracts	\$0	\$0	\$0	\$0	\$0
192. Cash-Basis Reporting Procedure for Rental and Lease Transactions	\$0	\$0	\$0	\$0	\$0
193. Collection from Interstate and Foreign Transportation Dealers	\$0	\$0	\$0	\$0	\$0
<b>Statutorily Prescribed Methods of Taxation</b>					
194. Extended Time to Register Mobile Homes	\$0	\$0	\$0	\$0	\$0
195. "Sales or Cost Price" of Refinery Gas	\$0	\$0	\$0	\$0	\$0
196. News Publications Distributed at No Cost to Readers	\$0	\$0	\$0	\$0	\$0
197. Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	\$0	\$0	\$0	\$0	\$0
198. Sales Through Coin-Operated Vending Machines	NRR	NRR	NRR	NRR	NRR
<b>Credits</b>					
199. Vendor's Compensation	\$20,598,496	\$22,534,897	\$28,688,105	\$29,262,000	\$29,847,000
<b>Refunds</b>					
200. Sales Tax Remitted on Bad Debts from Credit Sales	\$3,588,930	\$442,206	\$769,763	Unable to anticipate	Unable to anticipate
201. State Sales Tax Paid on Property Destroyed in a Natural Disaster	\$196,156	Negligible	\$23,794	Unable to anticipate	Unable to anticipate

Due to the potential of taxpayer reporting errors on Form R-1029, Louisiana Department of Revenue Sales Tax Return, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Refunds ...Continued</b>					
202. Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas	***	***	***	***	***
203. Sales, Leases, or Rentals of Durable Medical Equipment Paid by or Under Provisions of Medicare	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
204. Sales Tax Collected by Qualified Charitable Institutions	***	***	***	***	***
205. Louisiana Tax Free Shopping Program	\$577,085	Negligible	\$149,065	Unable to anticipate	Unable to anticipate
<b>Rebates</b>					
206. Motor Vehicles Used by Those with Orthopedic Disabilities	\$31,907	\$35,599	\$48,505	\$49,000	\$50,000
207. Fiber-Optic Cable Equipment Rebate	***	\$0	\$0	Unable to anticipate	Unable to anticipate
208. Hurricane Impacted Agricultural Fencing Materials Rebate	***	***	***	Unable to anticipate	Unable to anticipate
<b>Total State Sales Tax Revenue Loss</b>	<b>\$887,837,277</b>	<b>\$934,520,446</b>	<b>\$1,140,590,829</b>	<b>\$1,127,006,000</b>	<b>\$1,149,551,000</b>
<b>State Exemptions with Prohibitions on Taxation</b>					
209. Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana	No data	No data	No data	No data	No data
210. Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	No data	No data	No data	No data	No data
211. Purchases Made with Food Stamps and WIC Vouchers	\$50,524,076	\$78,267,671	\$110,398,253	\$108,727,000	\$60,629,000
212. Use of Vehicles in Louisiana by Active Military Personnel	No data	No data	No data	No data	No data
213. Sales of Food for Preparation and Consumption in the Home	\$509,053,575	\$555,212,086	\$550,232,490	\$561,237,000	\$572,462,000
214. Sales of Electric Power or Energy to the Consumer for Residential Use	\$206,707,490	\$194,964,921	\$205,152,568	\$282,596,000	\$288,248,000
215. Sales of Natural Gas to the Consumer for Residential Use	See number 214	See number 214	See number 214	See number 214	See number 214
216. Sales of Water to the Consumer for Residential Use	See number 214	See number 214	See number 214	See number 214	See number 214
217. Drugs Prescribed by Physicians or Dentists	\$363,652,775	\$334,429,202	\$398,116,394	\$494,655,000	\$504,548,000
218. Sales of Gasoline, Gasohol, and Diesel	\$332,745,193	\$293,865,013	\$460,616,640	\$517,165,000	\$527,508,000
<b>Total Revenue Loss from Exemptions with Prohibitions on Taxation</b>	<b>\$1,462,683,109</b>	<b>\$1,456,738,893</b>	<b>\$1,724,516,345</b>	<b>\$1,964,380,000</b>	<b>\$1,953,395,000</b>
<b>Total Sales Tax Revenue Loss</b>	<b>\$2,350,520,386</b>	<b>\$2,391,259,339</b>	<b>\$2,865,107,174</b>	<b>\$3,091,386,000</b>	<b>\$3,102,946,000</b>

Due to the potential of taxpayer reporting errors on Form R-1029, Louisiana Department of Revenue Sales Tax Return, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
<b>Exemptions and Exclusions</b>					
1. Interest on State or Local Government Obligations	NRR	NRR	NRR	NRR	NRR
2. Annual Retirement Income	\$27,349,290	\$33,418,863	\$32,976,526	\$32,317,000	\$31,671,000
3. Disability Income <sup>2</sup>	\$1,765,189	\$1,766,832	\$1,293,304	\$1,267,000	\$1,242,000
4. State Employees, Teachers, and Other Retirement Benefits	\$102,018,657	\$135,693,064	\$124,165,493	\$123,682,000	\$121,208,000
5. Federal Retirement Benefits	\$32,385,945	\$44,170,917	\$39,172,660	\$39,889,000	\$40,591,000
6. Social Security Benefits	\$115,643,216	\$155,785,084	\$150,108,028	\$147,106,000	\$150,048,000
7. Military Pay	\$6,653,093	\$7,508,571	\$7,408,477	\$10,102,000	\$9,900,000
8. S Bank Income	\$3,390,904	\$3,931,214	\$5,273,868	\$6,668,000	\$6,535,000
9. Compensation for Disaster Services	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
10. Pass-Through Entity Tax Election	Negligible	\$856,418	\$10,825,300	\$13,532,000	\$16,915,000
11. Mobile Workforce	***	***	***	Unable to anticipate	Unable to anticipate
12. COVID-19 Relief Benefits	***	No data	\$1,817,730	Unable to anticipate	Unable to anticipate
13. Digital Nomad	***	***	***	Unable to anticipate	Unable to anticipate
<b>Deductions</b>					
14. Adaptive Home Improvements for Disabled Individuals	See number 3	See number 3	See number 3	See number 3	See number 3
15. Entity-Level Income Tax Paid to Other States	Negligible	Negligible	\$43,777	\$45,000	\$46,000
16. Dependent/Blind/Aged Exemption/Deduction	\$29,416,648	\$31,930,351	\$28,969,684	\$28,390,000	\$27,822,000
17. Construction Code Retrofitting	Negligible	Negligible	Negligible	Negligible	Negligible
18. Excess Federal Itemized Deductions	\$145,534,514	\$160,778,279	\$151,117,814	\$82,195,000	\$12,963,000
19. Hurricane Recovery Entity Benefits	Negligible	\$21,476	Negligible	Unable to anticipate	Unable to anticipate
20. Recreation Volunteer	\$18,157	\$21,971	\$17,621	\$17,000	\$17,000
21. Volunteer Firefighter	\$49,539	\$56,522	\$47,443	\$46,000	\$45,000
22. START Savings Program Contribution	\$2,646,603	\$3,644,121	\$3,505,362	\$3,435,000	\$3,366,000
23. I.R.C. Section 280C Expense	\$381,234	\$600,144	\$1,013,038	\$588,000	\$576,000
24. Teachers	***	***	***	***	***
25. Net Capital Gains	\$50,376,109	\$43,546,547	\$41,756,662	\$42,676,000	\$41,822,000
26. START K-12 Savings Program Contribution	***	***	***	Unable to anticipate	Unable to anticipate

**Footnotes for Individual Income Tax**

- The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395. The exception to this is the Excess Federal Itemized Deductions, number 18 and the Federal Income Tax Deduction, number 93.
- This includes the revenue loss and projected loss for disability income exclusion, deduction for military family assistance fund, and deduction for adaptive home improvements for disabled individuals.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
<b>Deductions ...Continued</b>					
27. Personal Exemption-Standard Deduction <sup>2</sup>	\$223,574,675	\$260,571,257	\$231,708,843	\$227,075,000	\$222,534,000
28. Military Family Assistance Fund	See number 3	See number 3	See number 3	See number 3	See number 3
29. Elementary & Secondary School Tuition	\$18,775,126	\$23,084,948	\$19,123,172	\$18,741,000	\$18,179,000
30. Educational Expenses for Home-Schooled Children	\$301,064	\$454,670	\$393,706	\$386,000	\$378,000
31. Fees and Other Educational Expenses for a Quality Public Education	\$3,092,854	\$3,315,448	\$2,987,055	\$2,927,000	\$2,868,000
32. Employment of Qualified Disabled Individuals	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
33. COVID-19 Educational Expenses	***	\$76,831	Negligible	***	***
34. Adoption from Foster Care	***	***	***	See note 3	See note 3
35. Private Adoption of Certain Infants	***	***	***	See note 3	See note 3
<b>Credits</b>					
36. Net Income Taxes Paid to Other States	\$67,145,535	\$75,832,942	\$101,705,658	\$102,531,000	\$113,447,000
37. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	\$1,440,253	\$247,117	\$23,186	Unable to anticipate	Unable to anticipate
38. Louisiana Work Opportunity	***	***	\$0	Unable to anticipate	Unable to anticipate
39. Certain Disabilities	\$2,035,704	\$321,384	\$26,085	Unable to anticipate	Unable to anticipate
40. Special Allowable Credits	\$665,403	\$301,263	Negligible	Unable to anticipate	Unable to anticipate
41. Education	\$87,707	\$34,825	Negligible	***	***
42. Certain Child Care Expenses	\$13,409,555	\$10,568,083	\$32,671,656	\$14,751,000	\$15,046,000
43. Gasoline & Special Fuels Taxes for Commercial Fisherman	Negligible	Negligible	***	***	***
44. Family Responsibility	***	***	***	***	***
45. Small-Town Health Professional	\$606,487	\$862,125	\$729,761	\$200,000	***
46. Bone Marrow Donor Expense	\$0	***	***	***	***
47. Educational Expense Incurred for Degree Related to Law Enforcement	Negligible	***	***	***	***
48. Employment of Certain First-Time Drug Offenders	\$0	***	***	***	***
49. Purchase of Bulletproof Vest	\$15,961	Negligible	Negligible	***	***
50. Employment of Certain First-Time Nonviolent Offenders	\$0	***	***	***	***
51. Accessible and Barrier-Free Constructed Home	Negligible	\$13,849	***	***	***
52. Stillborn Child	***	***	***	\$726,000	\$726,000
53. Pregnancy Related Death <sup>4</sup>	***	***	***	\$75,000	\$75,000
54. Donations to Assist Qualified Playgrounds	\$0	Negligible	Negligible	Unable to anticipate	Unable to anticipate
55. Debt Issuance Costs	\$0	\$0	\$0	\$0	\$0
56. Donations of Property to Certain Offices and Agencies	***	***	***	***	***
57. Donations of Materials, Equipment, or Instructors made to Certain Training Providers	Negligible	Negligible	\$0	Unable to anticipate	Unable to anticipate

**Footnotes for Individual Income Tax**

- The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395. The exception to this is the Excess Federal Itemized Deductions, number 18 and the Federal Income Tax Deduction, number 93.
- The fiscal effect assumes no restrictions on eliminating this deduction. Assuming that to reduce this deduction below the levels in effect January 1, 1974, would require a constitutional amendment, 58 percent of the fiscal effect should be considered protected.
- The estimated revenue loss for this credit is included in the total revenue loss for number 43, corporation income tax.
- The estimated fiscal effect of this credit includes the total revenue loss for fiduciary income.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
<b>Credits ...Continued</b>					
58. Long-Term Insurance Premiums	***	***	***	***	***
59. Living Organ Donation	\$31,168	Negligible	Negligible	Negligible	Negligible
60. Employment-Related Expense for Maintaining Household for Certain Disabled Dependents	\$14,266	Negligible	Negligible	***	***
61. Employment of the Previously Unemployed	\$0	***	***	***	***
62. Purchase of Qualified Recycling Equipment	Negligible	Negligible	Negligible	Negligible	Negligible
63. Louisiana Basic-Skills Training	\$0	***	***	***	***
64. Apprenticeship (2007)	(\$21,301)	Negligible	(\$10,819)	***	***
65. Rehabilitation of Historic Structures	\$79,080,962	\$34,301,922	\$52,404,600	\$73,184,000	\$81,533,000
66. Youth Jobs	***	***	\$0	See note 2	See note 2
67. Apprenticeship	***	***	***	See note 2	See note 2
68. Donations to Qualified Foster Care Organizations	***	***	***	See note 3	See note 3
69. Louisiana Community Development Financial Institutions Act	***	***	***	***	***
70. Low-Income Housing	***	***	***	***	***
71. Donations to School Tuition Organization	\$12,029,213	\$10,128,740	\$9,335,500	\$11,826,000	\$17,257,000
72. Rehabilitation of an Owner Occupied Residential or Mixed-Use Property	\$326,790	\$234,118	\$221,590	\$177,000	\$89,000
73. Property Insurance	***	***	***	***	***
74. Earned Income Tax Credit	\$67,866,568	\$64,757,027	\$70,062,302	\$67,913,000	\$67,924,000
75. Amounts Paid by Certain Military Servicemembers for Obtaining Louisiana Hunting and Fishing Licenses	\$99,255	\$19,975	Negligible	***	***
76. Inventory Tax /Ad Valorem Tax	\$27,708,792	\$24,737,781	\$28,994,718	\$29,575,000	\$30,166,000
77. Ad Valorem Tax on Natural Gas	\$0	\$0	\$0	\$0	\$0
78. Ad Valorem Tax on Offshore Vessels	\$4,350,918	\$5,186,229	\$4,480,701	\$4,570,000	\$4,662,000
79. Ad Valorem Tax Paid by Certain Telephone Companies	\$0	\$0	\$0	\$0	\$0
80. Purchases from Prison Industry Enhancement Contractors	\$0	\$0	\$0	\$0	\$0
81. LA Citizens Property Insurance Corporation Assessment <sup>4</sup>	\$4,119,950	\$1,096,469	\$78,608	\$25,000	\$10,000
82. Solar Energy System	\$4,840,915	***	***	***	***
83. Milk Producers	\$570,508	\$613,900	\$820,800	\$800,000	\$700,000

**Footnotes for Individual Income Tax**

1. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395. The exception to this is the Excess Federal Itemized Deductions, number 18 and the Federal Income Tax Deduction, number 93.
2. The estimated revenue loss for this credit is included in the total revenue loss for number 41, corporation income tax.
3. The estimated revenue loss for this credit is included in the total revenue loss for number 43, corporation income tax.
4. The estimated revenue loss includes credits claimed on a stand alone form for taxpayers not required to file an individual income tax return.



Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23' (projected)	FYE 6-24' (projected)
<b>Credits ...Continued</b>					
84. Conversion of Vehicles to Alternative Fuel	\$671,755	\$447,673	\$523,684	\$150,000	\$20,000
85. School Readiness Child Care	\$1,816,005	\$1,412,555	\$1,841,799	\$1,810,000	\$1,846,000
86. School Readiness Child Care Provider	\$4,220,824	\$2,965,513	\$5,215,097	\$5,319,000	\$5,426,000
87. School Readiness Child Care Directors and Staff	\$15,093,126	\$15,713,733	\$16,764,005	\$17,552,000	\$18,377,000
88. School Readiness Business-Supported Child Care	\$88,519	\$38,679	\$248,364	\$253,000	\$258,000
89. School Readiness Fees and Grants to Resource and Referral Agencies	\$1,237,432	\$1,184,213	\$1,748,223	\$1,783,000	\$1,819,000
90. COVID-19 Pandemic ATC License	***	\$0	Negligible	Unable to anticipate	***
<b>Rebates</b>					
91. Donations to School Tuition Organization	\$866,236	\$445,548	\$174,073	***	***
92. Frontline Workers COVID-19 Hazard Pay	***	\$38,138,500	***	***	***
<b>Total State Revenue Loss</b>	<b>\$1,073,791,323</b>	<b>\$1,200,837,691</b>	<b>\$1,181,785,154</b>	<b>\$1,114,304,000</b>	<b>\$1,068,107,000</b>
<b>Exemptions Required by the State Constitution, Federal Law, or US Constitution</b>					
93. Federal Income Tax Deduction	\$690,364,694	\$877,724,758	\$891,738,939	\$618,510,000	\$306,163,000
94. Interest on United States Government Obligations	\$2,692,640	\$3,753,241	\$2,495,300	\$2,445,000	\$2,396,000
95. Native American Income	\$182,978	\$192,786	\$284,412	\$279,000	\$273,000
<b>Total Individual Income Tax Revenue Loss</b>	<b>\$1,767,031,635</b>	<b>\$2,082,508,476</b>	<b>\$2,076,303,805</b>	<b>\$1,735,538,000</b>	<b>\$1,376,939,000</b>

**Footnotes for Individual Income Tax**

1. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395. The exception to this is the Excess Federal Itemized Deductions, number 18 and the Federal Income Tax Deduction, number 93.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
<b>Exemptions and Exclusions</b>					
1. Credit Unions	NRR	NRR	NRR	NRR	NRR
2. Certain Foreign Corporations	NRR	NRR	NRR	NRR	NRR
3. Electric Cooperatives	NRR	NRR	NRR	NRR	NRR
4. State Banking Corporations and Shareholders	NRR	NRR	NRR	NRR	NRR
5. Dividends from National Banking Corporations and State Banking Corporations	NRR	NRR	NRR	NRR	NRR
6. Interest on State or Local Government Obligations	NRR	NRR	NRR	NRR	NRR
7. Certain Exempt Entities	NRR	NRR	NRR	NRR	NRR
8. Governmental Subsidies for Operating Public Transportation Systems	\$0	\$0	\$0	\$0	\$0
9. Subchapter S Corporation	\$568,500,196	\$593,080,567	\$612,473,635	\$583,514,000	\$566,797,000
10. Compensation for Disaster Services	No data	No data	No data	No data	No data
11. COVID-19 Relief Benefits	***	No data	No data	No data	No data
<b>Deductions</b>					
12. Percentage Depletion	No data	No data	No data	No data	No data
13. Net Louisiana Operating Loss	\$247,197,438	\$163,740,247	\$163,167,516	\$169,890,000	\$173,832,000
14. I.R.C. Section 280E Expense	No data	No data	No data	No data	No data
15. I.R.C. Section 280C Expense	No data	No data	No data	No data	No data
16. Interest Income and Dividend Income	No data	No data	No data	No data	No data
17. Hurricane Recovery Entity Benefits	No data	No data	No data	No data	No data
18. Employment of Qualified Disabled Individuals	No data	No data	No data	No data	No data
<b>Preferential Tax Rate</b>					
19. Pass-Through Entity Tax Election	\$55,054	\$960,050	\$9,497,205	\$14,825,000	\$16,800,000
<b>Credits</b>					
20. Insurance Company Premium Tax	\$74,962,577	\$70,749,816	\$77,975,762	\$76,416,000	\$74,888,000
21. Louisiana Work Opportunity	***	***	\$0	Unable to anticipate	Unable to anticipate
22. Bone Marrow Donor Expense	\$0	\$0	\$0	\$0	\$0
23. Employment of Certain First-Time Nonviolent Offenders	\$0	***	***	***	***
24. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	\$0	\$0

**Footnotes for Corporation Income Tax**

1. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 396. The exception to this is numbers 9, 13, 19, and 60.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
<b>Credits ...Continued</b>					
25. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	\$732,078	\$732,078	***	***	***
26. Employee and Dependent Health Insurance Coverage	***	***	***	***	***
27. Donations to Public Elementary or Secondary Schools	\$0	\$0	\$0	\$0	\$0
28. Debt Issuance Cost	\$0	\$0	\$0	\$0	\$0
29. Donations of Property to Certain Offices and Agencies	***	***	***	***	***
30. Donations of Materials, Equipment, or Instructors Made to Certain Training Providers	\$0	\$0	\$0	\$0	\$0
31. Employment of the Previously Unemployed	\$0	***	***	***	***
32. Purchase of Qualified Recycling Equipment	\$0	\$0	\$0	\$0	\$0
33. Louisiana Basic-Skills Training	\$0	***	***	***	***
34. Apprenticeship (2007)	\$21,818	\$21,210	Negligible	Negligible	***
35. New Jobs	\$82,201	\$48,018	Negligible	Negligible	***
36. Certain Refunds Issued by Utilities	\$0	\$0	\$0	\$0	\$0
37. Hiring Eligible Re-Entrants	\$0	***	***	***	***
38. Neighborhood Assistance	\$0	\$0	\$0	\$0	\$0
39. Rehabilitation of Historic Structures	\$40,449,997	\$15,888,822	\$19,746,036	\$27,576,000	\$30,722,000
40. Louisiana Community Development Financial Institutions Act	***	***	***	***	***
41. Youth Jobs <sup>2</sup>	***	***	\$0	\$1,200,000	\$1,200,000
42. Apprenticeship	***	***	***	See number 41	See number 41
43. Donations to Qualified Foster Care Organizations <sup>3</sup>	***	***	***	\$687,000	\$687,000
44. Low-Income Housing	***	***	***	***	***
45. Donations to School Tuition Organization	\$2,224,750	\$1,546,007	\$1,808,880	\$2,283,000	\$3,331,000
46. Inventory Tax/Ad Valorem Tax	\$140,475,110	\$138,782,816	\$143,728,434	\$148,500,000	\$145,750,000
47. Ad Valorem Tax on Natural Gas	\$2,942,940	\$1,769,355	\$1,568,575	\$1,700,000	\$1,700,000
48. Ad Valorem Tax on Offshore Vessels	\$19,437,327	\$8,994,213	\$5,213,879	\$5,000,000	\$5,000,000
49. Ad Valorem Tax Paid by Certain Telephone Companies	\$7,268,854	\$3,160,977	\$6,227,811	\$2,812,000	\$2,800,000
50. Purchases from Prison Industry Enhancement Contractors	\$0	\$0	\$0	\$0	\$0

**Footnotes for Corporation Income Tax**

- The estimated revenue loss for FYE 6-23 and 6-24 does not reflect the changes as provided by Acts 2021, No. 396. The exception to this is numbers 9, 13, 19, and 60.
- The estimated revenue loss for this credit includes the total revenue loss for corporation franchise, corporation income, fiduciary income and individual income taxes. The FYE 6-23 and 6-24 estimated revenue loss also includes the total revenue loss for the Apprenticeship credit for corporation franchise, corporation income, fiduciary income and individual income taxes. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect the tax reform as provided by Acts 2021, Nos. 389, 395, and 396.
- The estimated revenue loss for this credit includes the total revenue loss for the credit for corporation income, fiduciary income and individual income taxes and the deductions for individual income tax. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect the tax reform as provided by Acts 2021, Nos. 395, and 396.

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23<sup>1</sup> (projected)</b>	<b>FYE 6-24<sup>1</sup> (projected)</b>
<b>Credits ...Continued</b>					
51. LA Citizens Property Insurance Corporation Assessment <sup>2</sup>	\$398,522	\$191,614	\$19,150	Negligible	Negligible
52. Solar Energy System	***	***	***	***	***
53. Milk Producers	\$50,400	\$39,600	\$43,200	\$50,000	\$50,000
54. Conversion of Vehicles to Alternative Fuel	\$917,201	\$250,132	\$276,676	\$175,000	\$75,000
55. School Readiness Child Care Provider	\$2,311,922	\$2,911,429	\$2,725,918	\$2,970,000	\$3,029,000
56. School Readiness Business-Supported Child Care	\$180,525	\$129,800	\$253,933	\$259,000	\$264,000
57. School Readiness Fees and Grants to Resource and Referral Agencies	\$288,892	\$252,256	\$339,783	\$347,000	\$354,000
58. COVID-19 Pandemic ATC License	***	Negligible	Negligible	***	***
<b>Rebates</b>					
59. Donations to School Tuition Organization	\$628,049	\$100,851	\$26,641	***	***
<b>Total State Revenue Loss</b>	<b>\$1,109,125,851</b>	<b>\$1,003,349,858</b>	<b>\$1,045,093,034</b>	<b>\$1,038,204,000</b>	<b>\$1,027,279,000</b>
<b>Exemptions Required by the State Constitution</b>					
60. Federal Income Tax Deduction	\$95,442,209	\$80,616,102	\$113,139,286	\$67,389,000	\$10,175,000
<b>Total Corporation Income Tax Revenue Loss</b>	<b>\$1,204,568,060</b>	<b>\$1,083,965,960</b>	<b>\$1,158,232,320</b>	<b>\$1,105,593,000</b>	<b>\$1,037,454,000</b>

[ 34 ]

**Footnotes for Corporation Income Tax**

1. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect the the changes as provided by Acts 2021, No. 396. The exception to this is numbers 9, 13, 19, and 60.
2. The estimated revenue loss includes credits claimed on a stand alone form for taxpayers not required to file a corporation income tax return

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
1. Atchafalaya Trace Heritage Area Development Zone Tax Exemption	\$0	\$0	***	***	***
2. Brownfields Investor Tax Credit	\$19,614	\$32,025	***	***	***
3. Cane River Heritage Tax Credit	\$0	\$0	***	***	***
4. Ports of Louisiana Tax Credits	\$0	\$0	\$0	\$0	\$0
5. Motion Picture Investor Tax Credit	\$180,000,000	\$180,000,000	\$152,651,252	\$194,377,000	\$180,000,000
6. Research and Development Tax Credit	\$5,074,133	\$5,521,533	\$7,577,391	\$6,500,000	\$7,400,000
7. Digital Interactive Media & Software Tax Credit	\$30,809,257	\$20,819,668	\$22,994,135	\$34,423,000	\$86,343,000
8. Louisiana Motion Picture Incentive Program	***	***	***	***	***
9. Louisiana Capital Companies Tax Credit Program	\$0	\$0	\$0	\$0	\$0
10. New Markets Tax Credit	\$23,624	Negligible	\$54,067	Unable to anticipate	***
11. University Research and Development Parks	***	***	***	***	***
12. Industrial Tax Equalization Program	\$7,037,106	\$4,889,021	\$4,503,247	\$2,500,000	\$2,500,000
13. Exemptions for Manufacturing Establishments	\$1,500,000	\$1,500,000	\$1,250,291	\$2,500,000	\$750,000
14. Enterprise Zones <sup>2</sup>	\$26,653,920	\$43,941,660	\$43,288,448	\$38,700,000	\$35,800,000
15. Sound Recording Investor Tax Credit	\$88,447	\$44,376	\$21,303	\$75,000	\$50,000
16. Urban Revitalization Tax Incentive Program	***	***	***	***	***
17. Mentor-Protégé Tax Credit	***	***	***	***	***
18. Technology Commercialization Credit and Jobs Program	***	***	***	***	***
19. Angel Investor Tax Credit Program	\$2,922,511	\$1,992,437	\$2,532,525	\$3,385,000	\$4,070,000
20. Musical & Theatrical Productions Tax Credit	\$2,386,770	\$2,379,490	\$1,246,968	\$3,500,000	\$5,100,000
21. Retention and Modernization Credit	\$2,522,000	\$1,910,000	\$2,892,000	\$5,000,000	\$6,000,000
22. Green Jobs Industries Credit	***	***	***	***	***
23. Louisiana Quality Jobs Program	\$51,571,578	\$157,512,623	\$198,019,582	\$190,000,000	\$190,000,000
24. Corporate Tax Apportionment Program	***	***	***	***	***
25. Corporate Headquarters Relocation Program	***	***	***	***	***
26. Competitive Projects Payroll Incentive Program	\$0	\$0	\$0	\$0	\$0
27. Procurement Processing Company Rebate Program	\$23,332,571	\$37,603,709	\$40,125,783	\$70,000,000	\$81,519,000
28. Louisiana Import Tax Credit	***	***	\$0	\$342,000	\$683,000
<b>Total Tax Incentives and Exemption Contracts Revenue Loss</b>	<b>\$333,941,531</b>	<b>\$458,146,542</b>	<b>\$477,156,992</b>	<b>\$551,302,000</b>	<b>\$600,215,000</b>

## Footnotes for Tax Incentives and Exemption Contracts

1. If applicable, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect the lower tax rate as provided by Acts 2021, No. 389, 395 and 396.
2. The revenue loss for FYE 6/21 does not include the Frontline Workers COVID-19 Hazard Pay rebate. See number 92, individual income tax section.

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>Gasoline Tax Exemptions</b>					
1. Casinghead Gasoline	NRR	NRR	NRR	NRR	NRR
2. Aviation Gasoline	\$134,585	\$194,614	\$180,996	\$175,000	\$187,000
<b>Gasoline Tax Refunds</b>					
3. School Bus Drivers	Negligible	Negligible	Negligible	Negligible	Negligible
4. Farmers, Fishermen, and Aircraft	\$14,748	\$12,528	Negligible	Negligible	Negligible
<b>Gasoline Tax Discount</b>					
5. Timely Filing and Payment by Suppliers/Permissive Suppliers	\$1,976,184	\$2,104,691	\$2,212,785	\$2,039,000	\$2,080,000
<b>Diesel Fuels Tax Exemption</b>					
6. Dyed Diesel and Dyed Kerosene Gallons Removed for Non-Highway Purposes	\$145,724,667	\$119,821,994	\$150,175,029	\$148,661,000	\$145,688,000
<b>Diesel Fuels Tax Refunds</b>					
7. School Bus Drivers	\$141,871	\$127,080	\$111,328	\$127,000	\$114,000
8. Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen	\$0	\$0	\$0	\$0	\$0
9. Undyed Diesel Fuels Used for Nontaxable Purposes	\$605,480	\$662,579	\$685,029	\$607,000	\$607,000
<b>Diesel Fuels Tax Discount</b>					
10. Timely Filing and Payment by Suppliers/Permissive Suppliers	\$636,834	\$715,812	\$823,100	\$753,000	\$798,000
<b>Special Fuels Tax Refunds</b>					
11. School Bus Owners	\$0	\$0	\$0	\$0	\$0
<b>Special Fuels Tax Discount</b>					
12. Timely Filing and Payment by Dealers	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Inspection Fee Exemptions</b>					
13. Gasoline and Undyed Diesel Brought into Louisiana in Fuel Supply Tanks of Interstate Motor Fuel Users	\$30,195	\$46,973	\$36,077	\$47,000	\$45,000
14. Undyed Diesel Fuel Used by Commercial Fishermen	\$0	\$0	\$0	\$0	\$0
15. Diesel Fuels Used in or Distributed to Seagoing Vessels	\$600,365	\$513,414	\$537,283	\$531,000	\$486,000
16. Exports of Gasoline or Diesel Fuels	\$937,270	\$946,220	\$1,022,468	\$1,103,000	\$1,156,000
<b>Total State Revenue Loss</b>	<b>\$150,802,199</b>	<b>\$125,145,905</b>	<b>\$155,784,095</b>	<b>\$154,043,000</b>	<b>\$151,161,000</b>
<b>Federally Imposed Exemptions</b>					
17. Gasoline and Diesel Sales to the Federal Government and its Agencies	\$7,193,734	\$8,618,897	\$6,870,422	\$5,968,000	\$5,735,000
18. Interstate Gasoline and Diesel Shipments/Exports	\$117,006,039	\$127,100,984	\$124,439,618	\$134,616,000	\$139,780,000
<b>Total Revenue Loss from Federally Imposed Exemptions</b>	<b>\$124,199,773</b>	<b>\$135,719,881</b>	<b>\$131,310,040</b>	<b>\$140,584,000</b>	<b>\$145,515,000</b>
<b>Total Petroleum Products Tax Revenue Loss</b>	<b>\$275,001,972</b>	<b>\$260,865,786</b>	<b>\$287,094,135</b>	<b>\$294,627,000</b>	<b>\$296,676,000</b>

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Natural Gas Exclusions</b>					
1. Injection	\$710,602	\$228,200	\$40,057	\$1,063,000	\$723,000
2. Produced Outside the State of Louisiana	Negligible	\$106,798	Negligible	Negligible	Negligible
3. Flared or Vented	\$816,745	\$461,538	\$244,172	\$460,000	\$368,000
4. Consumed in Field Operations	\$4,191,106	\$2,480,651	\$1,943,717	\$3,973,000	\$3,258,000
5. Consumed in the Production of Natural Resources in the State of Louisiana	\$0	\$0	\$0	\$0	\$0
6. Used in the Manufacture of Carbon Black	\$79,012	\$16,239	\$24,810	\$74,000	\$57,000
<b>Natural Gas Exemptions</b>					
7. Horizontal Wells	\$182,070,994	\$197,522,415	\$116,252,331	\$161,118,000	\$145,006,000
<b>Natural Gas Suspensions</b>					
8. Inactive Wells	\$0	***	***	***	***
9. Deep Wells	\$494,790	\$162,208	\$40,920	Negligible	Negligible
<b>Natural Gas Special Rates</b>					
10. Incapable Oil-Well Gas	\$380,590	\$154,600	\$123,507	\$498,000	\$384,000
11. Incapable Gas-Well Gas	\$12,925,746	\$9,094,675	\$8,798,139	\$14,029,000	\$12,486,000
12. Orphan Wells	\$0	\$0	\$0	\$0	\$0
13. Inactive Wells	\$34,903	\$52,403	\$22,864	\$31,000	\$21,000
<b>Natural Gas Incentive</b>					
14. Produced Water Injection - Gas Wells	\$0	Negligible	Negligible	Negligible	Negligible
<b>Oil Deduction</b>					
15. Trucking, Barging, and Pipeline Fees	\$383,482	\$302,568	\$313,773	\$333,000	\$276,000
<b>Oil Exemptions</b>					
16. Horizontal Wells	\$4,484,153	\$8,013,859	\$8,646,201	\$11,563,000	\$11,563,000
17. Orphan Well Rework Program	***	***	\$0	\$0	\$0
<b>Oil Suspensions</b>					
18. Inactive Wells	***	***	***	***	***
19. Deep Wells	\$2,095,394	\$373,988	\$1,532,940	\$84,000	\$64,000
20. Tertiary Recovery	\$14,651,495	\$8,738,984	\$14,532,652	\$14,360,000	\$13,067,000
<b>Oil Special Rates</b>					
21. Incapable Oil Wells	\$4,167,205	\$3,239,347	\$7,977,828	\$10,711,000	\$12,211,000
22. Stripper Oil Wells	\$18,486,032	\$13,254,194	\$26,783,872	\$29,740,000	\$30,930,000

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Oil Special Rates ...Continued</b>					
23. Stripper Oil Wells - Value Less than \$20 per Barrel	\$246,945	\$67,090	(Negligible)	\$0	\$0
24. Orphan Wells	\$0	\$0	\$0	\$0	\$0
25. Inactive Wells	\$295,221	\$304,673	\$879,226	\$864,000	\$1,028,000
26. Salvage Oil	\$0	\$0	\$0	\$0	\$0
27. Horizontal Mining and Drilling Projects	\$0	\$0	\$0	\$0	\$0
<b>Oil Incentive</b>					
28. Produced Water Injection - Oil Wells	\$34,392	\$0	Negligible	\$0	\$0
<b>Mineral Exemption</b>					
29. Owned and Severed by Political Subdivisions	\$0	\$0	\$0	\$0	\$0
<b>Total State Revenue Loss</b>	<b>\$246,548,807</b>	<b>\$244,574,430</b>	<b>\$188,157,009</b>	<b>\$248,901,000</b>	<b>\$231,442,000</b>
<b>Federally Imposed Tax Exemptions</b>					
30. U.S. Government Royalty - Gas Wells	\$239,127	\$121,812	\$186,016	\$647,000	\$647,000
31. U.S. Government Royalty - Oil Wells	\$277,860	\$153,814	\$173,134	\$223,000	\$174,000
<b>Total Revenue Loss From Federally Imposed Exemptions</b>	<b>\$516,987</b>	<b>\$275,626</b>	<b>\$359,150</b>	<b>\$870,000</b>	<b>\$821,000</b>
<b>Total Natural Resources - Severance Tax Revenue Loss</b>	<b>\$247,065,794</b>	<b>\$244,850,056</b>	<b>\$188,516,159</b>	<b>\$249,771,000</b>	<b>\$232,263,000</b>



Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
<b>Exemptions and Exclusions</b>					
1. Agricultural Cooperative, Farmer Credit, and Farmers' Credit Cooperative Associations	NRR	NRR	NRR	NRR	NRR
2. Cooperative Marketing Associations	NRR	NRR	NRR	NRR	NRR
3. Credit Unions	NRR	NRR	NRR	NRR	NRR
4. Limited Liability Companies	NRR	NRR	NRR	NRR	NRR
5. Certain Foreign Corporations	NRR	NRR	NRR	NRR	NRR
6. Electric Cooperatives	NRR	NRR	NRR	NRR	NRR
7. Certain Entities	NRR	NRR	NRR	NRR	NRR
<b>Deductions</b>					
8. Bank-Holding Corporations	No data	No data	No data	No data	No data
9. Public-Utility Holding Corporations	No data	No data	No data	No data	No data
10. Public Water Utility Companies	No data	No data	No data	No data	No data
11. Members of Controlled Groups that Include a Telephone Corporation	No data	No data	No data	No data	No data
12. Regulated Utility Companies	No data	No data	No data	No data	No data
13. Holding Company	No data	No data	No data	No data	No data
<b>Preferential Tax Rate</b>					
14. Franchise Tax Suspension for Certain Businesses	***	\$3,620,994	\$7,480,607	\$4,400,000	\$176,000
<b>Credits</b>					
15. Louisiana Work Opportunity	***	***	\$0	Unable to anticipate	Unable to anticipate
16. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	\$0	\$0
17. Debt Issuance Costs	\$0	\$0	\$0	\$0	\$0
18. Donations to Public Elementary or Secondary Schools	\$0	\$0	\$0	\$0	\$0
19. Donations of Materials, Equipment, or Instructors Made to Certain Training Providers	\$0	\$0	\$0	\$0	\$0
20. Employment of the Previously Unemployed	\$0	***	***	***	***
21. Purchase of a Qualified Recycling Equipment	\$10,297	Negligible	\$18,611	\$10,000	\$10,000
22. Louisiana Basic-Skills Training	\$0	\$0	***	***	***
23. Apprenticeship (2007)	Negligible	\$18,201	Negligible	\$0	\$0
24. Rehabilitation of Historic Structures	\$11,776,022	\$6,929,276	\$5,065,224	\$7,074,000	\$7,881,000

**Footnotes for Corporation Franchise Tax**

1. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 389.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
<b>Credits ...Continued</b>					
25. Youth Jobs	***	***	\$0	See note 2	See note 2
26. Apprenticeship	***	***	***	See note 2	See note 2
27. Louisiana Capital Investment	***	***	***	***	***
28. Louisiana Community Development Financial Institutions Act	***	***	***	***	***
29. Low-Income Housing	***	***	***	***	***
30. Inventory Tax/Ad Valorem Tax	\$126,290,460	\$115,777,454	\$124,847,698	\$120,000,000	\$119,000,000
31. Ad Valorem Tax on Natural Gas	\$5,950,895	\$1,473,433	\$3,793,671	\$3,870,000	\$3,947,000
32. Ad Valorem Tax on Offshore Vessels	\$18,414,722	\$17,168,886	\$23,336,446	\$17,000,000	\$17,340,000
33. Ad Valorem Tax Paid by Certain Telephone Companies	\$3,294,573	\$8,139,281	\$8,027,787	\$8,188,000	\$8,200,000
34. Purchases from Prison Industry Enhancement Contractors	\$0	\$0	\$0	\$0	\$0
35. Milk Producers	\$0	\$10,800	\$0	\$10,000	\$10,000
36. School Readiness Child Care Provider	\$470,220	\$631,031	\$702,582	\$717,000	\$731,000
37. School Readiness Business-Supported Child Care	Negligible	\$155,750	\$142,197	\$145,000	\$148,000
38. School Readiness Fees and Grants to Resource & Referral Agencies	\$102,620	\$99,014	\$110,625	\$113,000	\$115,000
<b>Total Corporation Franchise Tax Revenue Loss</b>	<b>\$166,309,809</b>	<b>\$154,024,120</b>	<b>\$173,525,448</b>	<b>\$161,527,000</b>	<b>\$157,558,000</b>

[ 40 ]

**Footnotes for Corporation Franchise Tax**

1. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 389.
2. The estimated revenue loss for this credit is shown in the listing of credits for number 41, corporation income tax.

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>Discounts</b>					
1. Tobacco Stamps	\$12,359,952	\$12,387,087	\$11,445,543	\$10,670,000	\$10,243,000
2. Timely Filing and Payment	\$2,025,861	\$2,489,751	\$2,677,825	\$2,574,000	\$2,574,000
<b>Exemptions</b>					
3. Sales to State Institutions	NRR	NRR	NRR	NRR	NRR
<b>Refunds</b>					
4. Return of Taxable Cigarettes to the Manufacturer	\$212,242	\$171,610	\$221,879	\$265,000	\$249,000
5. Return of Taxable Product to the Manufacturer	###	###	###	###	###
6. Return of Taxable Vapor Product by Retail Dealer to the Manufacturer	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Total State Revenue Loss</b>	<b>\$14,598,055</b>	<b>\$15,048,448</b>	<b>\$14,345,247</b>	<b>\$13,509,000</b>	<b>\$13,066,000</b>
<b>Federally Imposed Exemptions</b>					
7. Sales to the Federal Government and its Agencies	###	###	###	###	###
8. Interstate Shipments of Cigarettes	\$138,631,789	\$114,974,573	\$76,621,162	\$71,347,000	\$60,645,000
9. Interstate Shipments of Tobacco Products	###	###	###	###	###
<b>Total Revenue Loss from Federally Imposed Exemptions</b>	<b>\$138,631,789</b>	<b>\$114,974,573</b>	<b>\$76,621,162</b>	<b>\$71,347,000</b>	<b>\$60,645,000</b>
<b>Other Exemptions</b>	<b>\$16,357,109</b>	<b>\$20,481,723</b>	<b>\$21,363,036</b>	<b>\$18,639,000</b>	<b>\$22,367,000</b>
<b>Total Tobacco Tax Revenue Loss</b>	<b>\$169,586,953</b>	<b>\$150,504,744</b>	<b>\$112,329,445</b>	<b>\$103,495,000</b>	<b>\$96,078,000</b>

[ 41 ]

<b>Footnotes for Tobacco Tax</b>
### Included in the row labeled Other Exemptions.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
<b>Exemptions and Exclusions</b>					
1. Interest on State or Local Government Obligations	NRR	NRR	NRR	NRR	NRR
2. Resident Estates and Trusts Exemption	\$405,957	\$659,328	\$606,467	\$576,000	\$547,000
3. S Bank Income	\$340,795	\$432,901	\$581,576	\$552,000	\$524,000
4. Compensation for Disaster Services	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
<b>Deductions</b>					
5. Percentage Depletion	\$87,373	\$117,385	\$81,429	\$77,000	\$73,000
6. Employment of Qualified Disabled Individuals	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
<b>Credits</b>					
7. Net Income Taxes Paid to Other States	\$1,222,626	\$2,627,421	\$2,235,737	\$2,000,000	\$3,000,000
8. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	\$0	\$0	***	***	***
9. Certain Refunds Issued by Utilities	\$0	\$0	\$0	\$0	\$0
10. Louisiana Work Opportunity	***	***	\$0	\$0	\$0
11. Employment of Certain First-Time Nonviolent Offenders	\$0	\$0	***	***	***
12. Bone Marrow Donor Expense	\$0	\$0	\$0	\$0	\$0
13. Pregnancy Related Death	***	***	***	See note 2	See note 2
14. Employment of the Previously Unemployed	***	***	***	***	***
15. Purchase of Qualified Recycling Equipment	\$0	\$0	\$0	\$0	\$0
16. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	\$0	\$0
17. Louisiana Basic-Skills Training	***	***	***	***	***
18. Debt Issuance Costs	\$0	\$0	\$0	\$0	\$0
19. Donations of Materials, Equipment, or Instructors Made to Certain Training Providers	\$0	\$0	\$0	\$0	\$0
20. Rehabilitation of Historic Structures	\$1,586,776	\$6,311,364	\$3,126,961	\$4,367,000	\$4,865,000
21. Youth Jobs	***	***	\$0	See note 3	See note 3
22. Apprenticeship (2022)	***	***	***	See note 3	See note 3
23. Donations to Qualified Foster Care Organizations	***	***	***	See note 4	See note 4
24. Apprenticeship (2007)	\$0	***	***	***	***
25. Donations to School Tuition Organization	\$0	\$0	Negligible	Negligible	\$12,000
26. Inventory Tax/Ad Valorem Tax	\$576,024	\$745,668	\$1,345,547	\$900,000	\$900,000

**Footnotes for Fiduciary Income Tax**

1. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395. The exception to this is the Federal Income Tax deduction, number 37.
2. The estimated revenue loss for this credit is included in the total revenue loss for number 53, individual income tax.
3. The estimated revenue loss for this credit is included in the listing of credits for number 41, corporation income tax.
4. The estimated revenue loss for this credit is included in the total revenue loss for number 43, corporation income tax.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
<b>Credits ...Continued</b>					
27. Ad Valorem Tax on Natural Gas	\$0	\$0	\$0	\$0	\$0
28. Ad Valorem Tax on Offshore Vessels	Negligible	\$865,816	\$1,482,669	\$1,000,000	\$1,000,000
29. Ad Valorem Tax Paid by Certain Telephone Companies	\$0	\$0	\$0	\$0	\$0
30. Purchases from Prison Industry Enhancement Contractors	\$0	\$0	\$0	\$0	\$0
31. LA Citizens Property Insurance Corporation Assessment	Negligible	Negligible	***	***	***
32. Solar Energy System	***	***	***	***	***
33. Milk Producers	\$0	\$0	\$0	\$0	\$0
34. Conversion of Vehicles to Alternative Fuel	\$0	\$0	\$0	***	***
35. COVID-19 Pandemic ATC License	***	\$0	\$0	***	***
<b>Rebates</b>					
36. Donations to School Tuition Organization	***	***	***	***	***
<b>Total State Revenue Loss</b>	<b>\$4,219,551</b>	<b>\$11,759,883</b>	<b>\$9,460,386</b>	<b>\$9,472,000</b>	<b>\$10,921,000</b>
<b>Exemptions Required by the State Constitution or Federal Law</b>					
37. Federal Income Tax Deduction	\$9,701,380	\$16,228,856	\$14,661,455	\$12,399,000	\$4,749,000
38. Interest on United States Government Obligations	\$214,816	\$238,634	\$185,098	\$176,000	\$167,000
<b>Total Fiduciary Income Tax Revenue Loss</b>	<b>\$14,135,747</b>	<b>\$28,227,373</b>	<b>\$24,306,939</b>	<b>\$22,047,000</b>	<b>\$15,837,000</b>

**Footnotes for Fiduciary Income Tax**

1. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395. The exception to this is the Federal Income Tax deduction, number 37.

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>Low Alcohol Tax Discount</b>					
1. Timely Filing and Payment	\$579,920	\$580,481	\$578,969	\$559,000	\$559,000
<b>Low Alcohol, Liquor and Wine Tax Refund/Credit</b>					
2. Products Returned to Manufacturer or Destroyed by a Dealer	\$907,844	\$1,075,000	\$1,044,813	\$1,115,000	\$1,115,000
<b>Liquor and Wine Tax Exemptions</b>					
3. Antiseptic, Scientific, Religious, and Chemical Uses	NRR	NRR	NRR	NRR	NRR
<b>Liquor and Wine Tax Discount</b>					
4. Timely Filing and Payment	\$972,768	\$1,002,047	\$1,062,945	\$1,004,000	\$1,044,000
<b>Total State Revenue Loss</b>	<b>\$2,460,532</b>	<b>\$2,657,528</b>	<b>\$2,686,727</b>	<b>\$2,678,000</b>	<b>\$2,718,000</b>
<b>Federally Imposed Exemptions</b>					
<b>Low Alcohol Tax Exemptions</b>					
5. Interstate Shipments	\$891,762	\$1,570,690	\$1,580,225	\$1,031,000	\$1,248,000
6. Sales to the Federal Government and its Agencies	\$143,367	\$137,168	\$122,741	\$136,000	\$143,000
7. Sales to Ships Engaged in Interstate or Foreign Commerce	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Liquor and Wine Tax Exemptions</b>					
8. Interstate Shipments of Alcoholic Beverages	\$1,241,618	\$2,623,764	\$1,999,549	\$1,148,000	\$1,148,000
9. Foreign Consul and Foreign Commerce	Negligible	Negligible	Negligible	\$45,000	\$44,000
10. Sales to the Federal Government and its Agencies	\$43,900	\$41,141	\$48,385	\$36,000	\$39,000
<b>Total Revenue Loss from Federally Imposed Exemptions</b>	<b>\$2,320,647</b>	<b>\$4,372,763</b>	<b>\$3,750,900</b>	<b>\$2,396,000</b>	<b>\$2,622,000</b>
<b>Total Liquors - Alcoholic Beverage Tax Revenue Loss</b>	<b>\$4,781,179</b>	<b>\$7,030,291</b>	<b>\$6,437,627</b>	<b>\$5,074,000</b>	<b>\$5,340,000</b>

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Exemptions</b>					
<b>Hazardous Waste Disposal Tax</b>					
1. Timely Payment	Negligible	Negligible	\$10,958	\$10,000	Negligible
<b>Total Hazardous Waste Disposal Tax Revenue Loss</b>	<b>Negligible</b>	<b>Negligible</b>	<b>\$10,958</b>	<b>\$10,000</b>	<b>Negligible</b>
<b>Consumable Hemp Products Tax</b>					
2. CBD Products Approved for Marketing as a Prescription Medication	NRR	NRR	NRR	NRR	NRR
3. CBD Products Recommended for Therapeutic Use Pursuant to R.S. 40:1046	NRR	NRR	NRR	NRR	NRR
<b>Total Consumable Hemp Products Tax Revenue Loss</b>	<b>NRR</b>	<b>NRR</b>	<b>NRR</b>	<b>NRR</b>	<b>NRR</b>
<b>Oil Spill Contingency Fee</b>					
4. Timely Payment	\$36,332	\$24,868	\$29,877	\$35,000	\$32,000
<b>Total Oil Spill Contingency Fee Revenue Loss</b>	<b>\$36,332</b>	<b>\$24,868</b>	<b>\$29,877</b>	<b>\$35,000</b>	<b>\$32,000</b>
<b>Public Utilities and Carriers Taxes</b>					
<b>Inspection and Supervision Fee</b>					
5. Ten-Mile Zone	NRR	NRR	NRR	NRR	NRR
6. Power Cost	NRR	NRR	NRR	NRR	NRR
<b>Transportation and Communication Utilities Tax</b>					
7. Seven-Mile Zone <sup>1</sup>	\$2,729,033	\$3,557,690	\$3,719,458	\$7,952,000	\$7,952,000
<b>Total Public Utilities and Carriers Taxes Revenue Loss</b>	<b>\$2,729,033</b>	<b>\$3,557,690</b>	<b>\$3,719,458</b>	<b>\$7,952,000</b>	<b>\$7,952,000</b>
<b>Telecommunication Tax for the Deaf</b>					
8. Timely Payment	\$71,825	\$76,257	\$77,091	\$76,000	\$78,000
9. Prepaid Wireless Devices and Wireless Devices Used for Data Only	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Federally Imposed Tax Exemptions</b>					
10. Sales to the Federal Government and Its Agencies	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Total Telecommunication Tax for the Deaf Revenue Loss</b>	<b>\$71,825</b>	<b>\$76,257</b>	<b>\$77,091</b>	<b>\$76,000</b>	<b>\$78,000</b>
<b>Total Miscellaneous Taxes Revenue Loss</b>	<b>\$2,837,190</b>	<b>\$3,658,815</b>	<b>\$3,837,384</b>	<b>\$8,073,000</b>	<b>\$8,062,000</b>

**Footnotes for Miscellaneous Taxes**

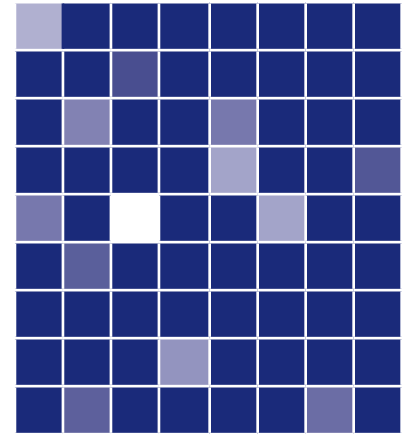
1. The FYE 6-20 and 6-21 revenue loss have been revised in order to state the correct revenue loss.

[ 45 ]

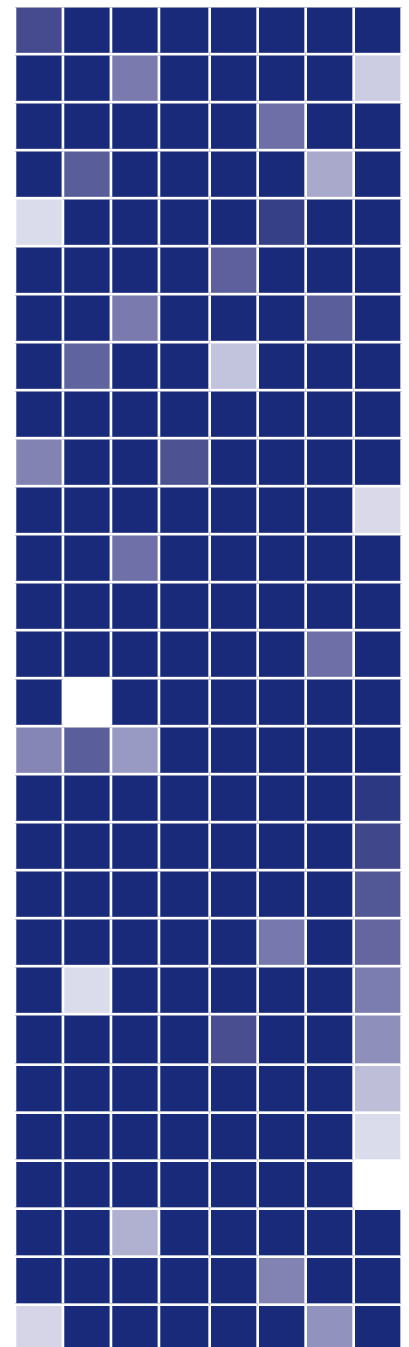




# Tax Exemptions by Classification - Five-Year Estimated Revenue Loss



**Part 5**





Classifications	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 <sup>1</sup> (projected)	FYE 6-24 <sup>1</sup> (projected)
Agricultural/Rural	\$ 57,609,496	\$ 52,346,857	\$ 70,925,891	\$ 61,806,000	\$ 62,927,000
Business Environment <sup>2</sup>	824,623,251	743,505,033	870,956,363	880,600,000	881,310,000
Dealers and Vendors Compensation and Discounts	39,258,172	41,915,891	47,607,198	46,982,000	47,255,000
Educational Breaks for Educational Institutions	27,216,064	26,657,253	30,409,150	31,995,000	33,109,000
Educational Breaks for Taxpayers	42,609,478	44,294,793	39,307,516	41,535,000	47,351,000
Louisiana Constitutional Mandates	2,207,667,316	2,353,040,938	2,633,657,772	2,553,951,000	2,213,853,000
Normal Tax Structure	1,948,583,205	1,976,619,313	2,063,053,795	2,059,424,000	2,000,797,000
Retirement, Disability and Military	287,964,615	378,684,690	355,150,573	354,363,000	354,660,000
Sales Tax - Alternative Reporting Methods or Statutorily Prescribed Methods of Taxation	0	0	0	0	0
Specialty Sales Tax Exemptions	49,237,597	45,023,106	65,033,985	74,374,000	75,865,000
Tax Incentives and Exemption Contracts	467,244,279	521,860,062	557,721,403	664,880,000	726,505,000
Miscellaneous	583,766,783	681,093,566	639,023,782	558,523,000	485,736,000
<b>Summary of Total Revenue Loss by Classification</b>	<b>\$ 6,535,780,256</b>	<b>\$ 6,865,041,502</b>	<b>\$ 7,372,847,428</b>	<b>\$ 7,328,433,000</b>	<b>\$ 6,929,368,000</b>

Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

Footnotes for Tax Exemptions by Classification
1. In regards to exemptions, exclusions, deductions and nonrefundable credits for Corporation Franchise Tax, Corporation Income Tax, Fiduciary Income Tax, and Individual Income Tax, including those listed under Tax Incentives and Exemption Contracts, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 389, 395 and 396. The exception to this is noted where applicable.
2. The FYE 6-20 and 6-21 revenue loss have been revised in order to reflect the correct revenue loss.

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>Corporation Franchise Tax</b>					
1. Agricultural Cooperative, Farmer Credit, and Farmers' Credit Cooperative Associations	NRR	NRR	NRR	NRR	NRR
2. Cooperative Marketing Associations	NRR	NRR	NRR	NRR	NRR
35. Milk Producers	\$0	\$10,800	\$0	\$10,000	\$10,000
<b>Corporation Income Tax</b>					
53. Milk Producers	\$50,400	\$39,600	\$43,200	\$50,000	\$50,000
<b>Fiduciary Income Tax</b>					
33. Milk Producers	\$0	\$0	\$0	\$0	\$0
<b>Individual Income Tax</b>					
43. Gasoline & Special Fuels Taxes for Commercial Fisherman	Negligible	Negligible	***	***	***
83. Milk Producers	\$570,508	\$613,900	\$820,800	\$800,000	\$700,000
<b>Petroleum Products Tax</b>					
4. Farmers, Fishermen, and Aircraft	\$14,748	\$12,528	Negligible	Negligible	Negligible
8. Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen	\$0	\$0	\$0	\$0	\$0
14. Undyed Diesel Fuel Used by Commercial Fishermen	\$0	\$0	\$0	\$0	\$0
<b>Sales Tax</b>					
38. Sales of Raw Agricultural Commodities	\$11,501,355	\$12,689,168	\$9,459,885	\$9,649,000	\$9,842,000
59. First \$50,000 of New Farm Equipment Used in Poultry Production	See number 147	See number 147	See number 147	See number 147	See number 147
73. Pharmaceuticals Administered to Livestock for Agricultural Purposes	\$93,218	\$80,415	\$137,726	\$140,000	\$143,000
96. Sales of Farm Products Direct from the Farm	\$5,996,763	\$4,392,542	\$4,717,485	\$4,812,000	\$4,908,000
97. Livestock Sold at Market and Racehorses Claimed at Races in Louisiana	\$255,302	\$414,562	\$1,543,491	\$1,574,000	\$1,606,000
98. Feed and Feed Additives for Animals Held for Business Purposes	\$1,959,208	\$2,716,917	\$1,062,124	\$1,367,000	\$1,394,000
99. Materials Used in the Production or Harvesting of Crawfish	\$156,360	\$213,998	\$179,280	\$183,000	\$187,000
100. Bait and Feed Used in the Production or Harvesting of Crawfish	\$541,261	\$499,199	\$609,916	\$622,000	\$635,000
101. Materials Used in the Production or Harvesting of Catfish	\$39,042	\$25,140	\$42,856	\$76,000	\$78,000

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>Sales Tax ...Continued</b>					
102. Farm Products Produced and Used by the Farmer	\$7,389,276	\$6,713,770	\$11,981,577	\$8,690,000	\$8,864,000
105. Steam Used in Processing of Raw Agricultural Product	Negligible	\$0	\$0	Negligible	Negligible
109. Sales of Fertilizers and Containers to Farmers	See number 125	See number 125	See number 125	See number 125	See number 125
125. Sales of Seeds for Planting Crops	\$18,662,006	\$12,916,414	\$24,427,116	\$18,348,000	\$18,715,000
126. Sales of Utilities to Commercial Farmers for On-Farm Storage	***	***	Negligible	Negligible	Negligible
129. Sales of Pesticides for Agricultural Purposes	\$1,875,141	\$1,844,110	\$2,806,396	\$2,393,000	\$2,441,000
144. Purchases of Supplies, Fuels, and Repair Services for Boats Used by Commercial Fishermen	\$808,905	\$632,078	\$936,824	\$870,000	\$887,000
145. Certain Seafood-Processing Facilities	***	***	***	***	***
146. Certain Purchases by Student Farmers	Negligible	Negligible	Negligible	Negligible	Negligible
147. First \$50,000 of the Sales Price of Certain Farm Equipment and Attachments	\$4,894,751	\$6,139,531	\$8,926,840	\$7,720,000	\$7,875,000
152. Sales of Certain Fuels Used for Farm Purposes	\$2,676,560	\$2,252,670	\$3,071,068	\$4,340,000	\$4,426,000
177. Sales of Polyroll Tubing	\$124,692	\$139,515	\$159,307	\$162,000	\$166,000
208. Hurricane Impacted Agricultural Fencing Materials Rebate	***	***	***	Unable to anticipate	Unable to anticipate
<b>Total Agricultural/Rural Revenue Loss</b>	<b>\$57,609,496</b>	<b>\$52,346,857</b>	<b>\$70,925,891</b>	<b>\$61,806,000</b>	<b>\$62,927,000</b>

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>BUSINESS ENVIRONMENT- GENERAL</b>					
<b>Corporation Franchise Tax</b>					
3. Credit Unions	NRR	NRR	NRR	NRR	NRR
4. Limited Liability Companies	NRR	NRR	NRR	NRR	NRR
5. Certain Foreign Corporations	NRR	NRR	NRR	NRR	NRR
6. Electric Cooperatives	NRR	NRR	NRR	NRR	NRR
7. Certain Entities	NRR	NRR	NRR	NRR	NRR
8. Bank-Holding Corporations	No data	No data	No data	No data	No data
9. Public-Utility Holding Corporations	No data	No data	No data	No data	No data
10. Public Water Utility Companies	No data	No data	No data	No data	No data
11. Members of Controlled Groups that Include a Telephone Corporation	No data	No data	No data	No data	No data
12. Regulated Utility Companies	No data	No data	No data	No data	No data
13. Holding Company	No data	No data	No data	No data	No data
<b>Corporation Income Tax</b>					
1. Credit Unions	NRR	NRR	NRR	NRR	NRR
2. Certain Foreign Corporations	NRR	NRR	NRR	NRR	NRR
3. Electric Cooperatives	NRR	NRR	NRR	NRR	NRR
4. State Banking Corporations and Shareholders	NRR	NRR	NRR	NRR	NRR
5. Dividends from National Banking Corporations and State Banking Corporations	NRR	NRR	NRR	NRR	NRR
7. Certain Exempt Entities	NRR	NRR	NRR	NRR	NRR
12. Percentage Depletion	No data	No data	No data	No data	No data
36. Certain Refunds Issued by Utilities	\$0	\$0	\$0	\$0	\$0
<b>Fiduciary Income Tax<sup>1</sup></b>					
5. Percentage Depletion	\$87,373	\$117,385	\$81,429	\$77,000	\$73,000
9. Certain Refunds Issued by Utilities	\$0	\$0	\$0	\$0	\$0
<b>Miscellaneous Taxes</b>					
5. Ten-Mile Zone (Inspection and Supervision Fee)	NRR	NRR	NRR	NRR	NRR
6. Power Cost (Inspection and Supervision Fee)	NRR	NRR	NRR	NRR	NRR
7. Seven-Mile Zone (Transportation and Communication Utilities Tax) <sup>2</sup>	\$2,729,033	\$3,557,690	\$3,719,458	\$7,952,000	\$7,952,000

**Footnotes for Business Environment**

- In regards to deductions for Fiduciary Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.
- The FYE 6-20 and 6-21 revenue loss have been revised in order to state the correct revenue loss.

[ 52 ]

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>BUSINESS ENVIRONMENT - GENERAL ...Continued</b>					
<b>Natural Resources - Severance Tax</b>					
1. Injection (Gas)	\$710,602	\$228,200	\$40,057	\$1,063,000	\$723,000
3. Flared or Vented (Gas)	\$816,745	\$461,538	\$244,172	\$460,000	\$368,000
<b>Petroleum Products Tax</b>					
1. Casinghead Gasoline	NRR	NRR	NRR	NRR	NRR
2. Aviation Gasoline	\$134,585	\$194,614	\$180,996	\$175,000	\$187,000
6. Dyed Diesel and Dyed Kerosene Gallons Removed for Non-Highway Purposes	\$145,724,667	\$119,821,994	\$150,175,029	\$148,661,000	\$145,688,000
9. Undyed Diesel Fuels Used for Nontaxable Purposes	\$605,480	\$662,579	\$685,029	\$607,000	\$607,000
<b>Sales Tax</b>					
9. Manufacturers Rebates on New Motor Vehicles	\$21,655,293	\$19,581,348	\$6,283,039	\$6,409,000	\$6,537,000
32. Purchases of Automobiles for Lease or Rental	\$58,677,381	\$60,559,004	\$52,719,240	\$53,774,000	\$54,849,000
163. Certain Trucks and Trailers Used 80 Percent in Interstate Commerce	\$16,709,532	\$18,594,405	\$20,297,732	\$20,704,000	\$21,118,000
164. Certain Contract Carrier Buses Used 80 Percent in Interstate Commerce	***	***	***	***	***
165. Rail Rolling Stock Sold or Leased in Louisiana	\$14,973	\$10,581	\$16,146	\$21,000	\$21,000
<b>Total Business Environment - General Revenue Loss</b>	<b>\$247,865,664</b>	<b>\$223,789,338</b>	<b>\$234,442,327</b>	<b>\$239,903,000</b>	<b>\$238,123,000</b>
<b>BUSINESS ENVIRONMENT - INVENTORY TAX/AD VALOREM TAX</b>					
<b>Corporation Franchise Tax</b>					
30. Inventory Tax/Ad Valorem Tax	\$126,290,460	\$115,777,454	\$124,847,698	\$120,000,000	\$119,000,000
31. Ad Valorem Tax on Natural Gas	\$5,950,895	\$1,473,433	\$3,793,671	\$3,870,000	\$3,947,000
32. Ad Valorem Tax on Offshore Vessels	\$18,414,722	\$17,168,886	\$23,336,446	\$17,000,000	\$17,340,000
33. Ad Valorem Tax Paid by Certain Telephone Companies	\$3,294,573	\$8,139,281	\$8,027,787	\$8,188,000	\$8,200,000
<b>Corporation Income Tax</b>					
46. Inventory Tax/Ad Valorem Tax	\$140,475,110	\$138,782,816	\$143,728,434	\$148,500,000	\$145,750,000
47. Ad Valorem Tax on Natural Gas	\$2,942,940	\$1,769,355	\$1,568,575	\$1,700,000	\$1,700,000
48. Ad Valorem Tax on Offshore Vessels	\$19,437,327	\$8,994,213	\$5,213,879	\$5,000,000	\$5,000,000
49. Ad Valorem Tax Paid by Certain Telephone Companies	\$7,268,854	\$3,160,977	\$6,227,811	\$2,812,000	\$2,800,000

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>BUSINESS ENVIRONMENT - INVENTORY TAX/AD VALOREM TAX ...Continued</b>					
<b>Fiduciary Income Tax</b>					
26. Inventory Tax/Ad Valorem Tax	\$576,024	\$745,668	\$1,345,547	\$900,000	\$900,000
27. Ad Valorem Tax on Natural Gas	\$0	\$0	\$0	\$0	\$0
28. Ad Valorem Tax on Offshore Vessels	Negligible	\$865,816	\$1,482,669	\$1,000,000	\$1,000,000
29. Ad Valorem Tax Paid by Certain Telephone Companies	\$0	\$0	\$0	\$0	\$0
<b>Individual Income Tax</b>					
76. Inventory Tax /Ad Valorem Tax	\$27,708,792	\$24,737,781	\$28,994,718	\$29,575,000	\$30,166,000
77. Ad Valorem Tax on Natural Gas	\$0	\$0	\$0	\$0	\$0
78. Ad Valorem Tax on Offshore Vessels	\$4,350,918	\$5,186,229	\$4,480,701	\$4,570,000	\$4,662,000
79. Ad Valorem Tax Paid by Certain Telephone Companies	\$0	\$0	\$0	\$0	\$0
<b>Total Business Environment - Inventory Tax/Ad Valorem Tax Revenue Loss</b>	<b>\$356,710,615</b>	<b>\$326,801,909</b>	<b>\$353,047,936</b>	<b>\$343,115,000</b>	<b>\$340,465,000</b>
<b>BUSINESS ENVIRONMENT-BUSINESS UTILITIES SALES TAX</b>					
<b>Sales Tax</b>					
13. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	See number 107	See number 107	See number 107	See number 107	See number 107
35. Natural Gas Used in the Production of Iron	See number 107	See number 107	See number 107	See number 107	See number 107
36. Electricity for Chlor-Alkali Manufacturing Process	\$10,740,539	\$10,599,531	\$15,395,568	\$15,703,000	\$16,018,000
45. Pelletized Paper Waste Used in a Permitted Boiler	***	***	***	***	***
51. Natural Gas Held, Used, or Consumed in Providing Natural Gas Storage Services or Operating Natural Gas Storage Facilities	See number 107	See number 107	See number 107	See number 107	See number 107
85. Use Tax on Residue or Byproducts Consumed by the Producer	***	***	***	***	***
104. Sales of Steam - Nonresidential	See number 106	See number 106	See number 106	See number 106	See number 106
106. Sales of Water - Nonresidential	\$4,866,080	\$5,025,457	\$6,534,636	\$7,115,000	\$7,257,000
107. Sales of Electric Power or Energy - Nonresidential	\$126,464,787	\$144,291,979	\$202,138,217	\$174,877,000	\$178,375,000
108. Sale and Purchase of Electricity for Use in Production Activity of Stripper Wells	\$0	\$0	\$0	Negligible	Negligible
110. Sales of Natural Gas - Nonresidential	See number 107	See number 107	See number 107	See number 107	See number 107
111. Energy Sources Used as Boiler Fuel, Except Refinery Gas	See number 107	See number 107	See number 107	See number 107	See number 107
168. Utilities Used by Steelworks and Blast Furnaces	See number 107	See number 107	See number 107	See number 107	See number 107
<b>Total Business Environment - Business Utilities Sales Tax Revenue Loss</b>	<b>\$142,071,406</b>	<b>\$159,916,967</b>	<b>\$224,068,421</b>	<b>\$197,695,000</b>	<b>\$201,650,000</b>



<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>BUSINESS ENVIRONMENT-DIRECT INPUTS AND CONSUMABLES</b>					
<b>Natural Resources - Severance Tax</b>					
4. Consumed in Field Operations (Gas)	\$4,191,106	\$2,480,651	\$1,943,717	\$3,973,000	\$3,258,000
5. Consumed in the Production of Natural Resources in the State of Louisiana (Gas)	\$0	\$0	\$0	\$0	\$0
6. Used in the Manufacture of Carbon Black (Gas)	\$79,012	\$16,239	\$24,810	\$74,000	\$57,000
<b>Sales Tax</b>					
14. Purchases of Consumables by Paper and Wood Manufacturers and Loggers	\$15,207,173	\$9,616,971	\$26,596,601	\$68,103,000	\$69,465,000
17. Rentals or Leases of Certain Oilfield Property to be Re-Leased or Re-Rented	\$1,192,763	\$799,316	\$1,843,725	\$2,506,000	\$2,556,000
25. Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer	***	***	***	***	***
<b>Total Business Environment - Direct Inputs and Consumables Revenue Loss</b>	<b>\$20,670,054</b>	<b>\$12,913,177</b>	<b>\$30,408,853</b>	<b>\$74,656,000</b>	<b>\$75,336,000</b>
<b>BUSINESS ENVIRONMENT-MANUFACTURING MACHINERY AND EQUIPMENT</b>					
<b>Sales Tax</b>					
7. Separately Stated Labor Charges on Property Repaired Out-of-State	***	***	***	***	***
11. Purchases of Manufacturing Machinery and Equipment	\$54,428,881	\$16,358,497	\$19,166,907	\$19,550,000	\$19,941,000
12. Purchases of Certain Machinery and Equipment Used to Produce a News Publication	See number 11	See number 11	See number 11	See number 11	See number 11
24. Property Used in the Manufacture, Production, or Extraction of Unblended Diesel	***	***	***	***	***
43. Pollution Control Devices and Systems	***	***	***	***	***
79. Purchases by Motor Vehicle Manufacturers	See number 11	See number 11	See number 11	See number 11	See number 11
80. Purchases by Glass Manufacturers	See number 11	See number 11	See number 11	See number 11	See number 11
81. Purchases of Machinery and Equipment by Owners of Certain Radio Stations	***	***	***	***	***
82. Purchases of Machinery and Equipment by Certain Utilities	\$1,697,615	\$2,439,748	\$7,861,860	\$3,156,000	\$3,220,000
143. Lease or Rental of Certain Vessels in Mineral Production	\$1,179,016	\$1,285,397	\$1,960,059	\$2,525,000	\$2,575,000
<b>Total Business Environment - Manufacturing Machinery and Equipment Revenue Loss</b>	<b>\$57,305,512</b>	<b>\$20,083,642</b>	<b>\$28,988,826</b>	<b>\$25,231,000</b>	<b>\$25,736,000</b>
<b>Total Business Environment Revenue Loss</b>	<b>\$824,623,251</b>	<b>\$743,505,033</b>	<b>\$870,956,363</b>	<b>\$880,600,000</b>	<b>\$881,310,000</b>

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>Liquors - Alcoholic Beverage Tax</b>					
1. Timely Filing and Payment (Low Alcohol)	\$579,920	\$580,481	\$578,969	\$559,000	\$559,000
4. Timely Filing and Payment (Liquor and Wine)	\$972,768	\$1,002,047	\$1,062,945	\$1,004,000	\$1,044,000
<b>Miscellaneous Taxes</b>					
1. Timely Payment (Hazardous Waste Disposal)	Negligible	Negligible	\$10,958	\$10,000	Negligible
4. Timely Payment (Oil Spill Contingency Fee)	\$36,332	\$24,868	\$29,877	\$35,000	\$32,000
8. Timely Payment (Telecommunication Tax for the Deaf)	\$71,825	\$76,257	\$77,091	\$76,000	\$78,000
<b>Petroleum Products Tax</b>					
5. Timely Filing and Payment by Suppliers/Permissive Suppliers (Gasoline)	\$1,976,184	\$2,104,691	\$2,212,785	\$2,039,000	\$2,080,000
10. Timely Filing and Payment by Suppliers/Permissive Suppliers (Diesel Fuels)	\$636,834	\$715,812	\$823,100	\$753,000	\$798,000
12. Timely Filing and Payment by Dealers (Special Fuels)	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Tobacco Tax</b>					
1. Tobacco Stamps	\$12,359,952	\$12,387,087	\$11,445,543	\$10,670,000	\$10,243,000
2. Timely Filing and Payment	\$2,025,861	\$2,489,751	\$2,677,825	\$2,574,000	\$2,574,000
<b>Sales Tax</b>					
199. Vendor's Compensation	\$20,598,496	\$22,534,897	\$28,688,105	\$29,262,000	\$29,847,000
<b>Total Dealers and Vendors Compensation and Discounts Revenue Loss</b>	<b>\$39,258,172</b>	<b>\$41,915,891</b>	<b>\$47,607,198</b>	<b>\$46,982,000</b>	<b>\$47,255,000</b>

# Educational Breaks for Educational Institutions

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Corporation Franchise Tax</b>					
18. Donations to Public Elementary or Secondary Schools	\$0	\$0	\$0	\$0	\$0
19. Donations of Materials, Equipment, or Instructors made to Certain Training Providers	\$0	\$0	\$0	\$0	\$0
36. School Readiness Child Care Provider	\$470,220	\$631,031	\$702,582	\$717,000	\$731,000
37. School Readiness Business-Supported Child Care	Negligible	\$155,750	\$142,197	\$145,000	\$148,000
38. School Readiness Fees and Grants to Resource and Referral Agencies	\$102,620	\$99,014	\$110,625	\$113,000	\$115,000
<b>Corporation Income Tax<sup>1</sup></b>					
25. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	\$732,078	\$732,078	***	***	***
27. Donations to Public Elementary or Secondary Schools	\$0	\$0	\$0	\$0	\$0
30. Donations of Materials, Equipment, or Instructors Made to Certain Training Providers	\$0	\$0	\$0	\$0	\$0
55. School Readiness Child Care Provider	\$2,311,922	\$2,911,429	\$2,725,918	\$2,970,000	\$3,029,000
56. School Readiness Business-Supported Child Care	\$180,525	\$129,800	\$253,933	\$259,000	\$264,000
57. School Readiness Fees and Grants to Resource and Referral Agencies	\$288,892	\$252,256	\$339,783	\$347,000	\$354,000
<b>Fiduciary Income Tax</b>					
8. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	\$0	\$0	***	***	***
19. Donations of Materials, Equipment, or Instructors Made to Certain Training Providers	\$0	\$0	\$0	\$0	\$0
<b>Individual Income Tax<sup>1</sup></b>					
37. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	\$1,440,253	\$247,117	\$23,186	Unable to anticipate	Unable to anticipate
57. Donations of Materials, Equipment, or Instructors made to Certain Training Providers	Negligible	Negligible	\$0	Unable to anticipate	Unable to anticipate
86. School Readiness Child Care Provider	\$4,220,824	\$2,965,513	\$5,215,097	\$5,319,000	\$5,426,000
87. School Readiness Child Care Directors and Staff	\$15,093,126	\$15,713,733	\$16,764,005	\$17,552,000	\$18,377,000
88. School Readiness Business-Supported Child Care	\$88,519	\$38,679	\$248,364	\$253,000	\$258,000
89. School Readiness Fees and Grants to Resource and Referral Agencies	\$1,237,432	\$1,184,213	\$1,748,223	\$1,783,000	\$1,819,000

## Footnotes for Educational Breaks for Educational Institutions

1. In regards to nonrefundable credits for Corporation Income Tax, and Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 395 and 396.

# Educational Breaks for Educational Institutions

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>Sales Tax</b>					
<b>21.</b> Certain Educational Materials and Equipment Used for Classroom Instruction	\$324,142	\$709,109	\$500,327	\$510,000	\$521,000
<b>27.</b> Purchases by Regionally Accredited Independent Educational Institutions	\$594,390	\$619,263	\$627,850	\$999,000	\$1,019,000
<b>52.</b> Purchases by a Private Postsecondary Academic Degree-Granting Institution	Negligible	\$25,492	\$348,544	\$356,000	\$363,000
<b>53.</b> Purchases of Food Items for School Lunch or Breakfast Programs by Nonpublic Elementary or Secondary Schools	See number 119	See number 119	See number 119	See number 119	See number 119
<b>84.</b> Donations to Certain Schools	\$131,121	\$242,776	\$658,516	\$672,000	\$685,000
<b>148.</b> New Vehicles Furnished by a Dealer for Driver-Education Programs	***	***	***	***	***
<b>Total Educational Breaks for Educational Institutions Revenue Loss</b>	<b>\$27,216,064</b>	<b>\$26,657,253</b>	<b>\$30,409,150</b>	<b>\$31,995,000</b>	<b>\$33,109,000</b>

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Corporation Income Tax<sup>1</sup></b>					
45. Donations to School Tuition Organization (credit)	\$2,224,750	\$1,546,007	\$1,808,880	\$2,283,000	\$3,331,000
59. Donations to School Tuition Organization (rebate)	\$628,049	\$100,851	\$26,641	***	***
<b>Fiduciary Income Tax</b>					
25. Donations to School Tuition Organization (credit)	\$0	\$0	Negligible	Negligible	\$12,000
36. Donations to School Tuition Organization (rebate)	***	***	***	***	***
<b>Individual Income Tax<sup>1</sup></b>					
22. START Savings Program Contribution	\$2,646,603	\$3,644,121	\$3,505,362	\$3,435,000	\$3,366,000
24. Teachers	***	***	***	***	***
26. START K-12 Savings Program Contribution	***	***	***	Unable to anticipate	Unable to anticipate
29. Elementary & Secondary School Tuition	\$18,775,126	\$23,084,948	\$19,123,172	\$18,741,000	\$18,179,000
30. Educational Expenses for Home-Schooled Children	\$301,064	\$454,670	\$393,706	\$386,000	\$378,000
31. Fees and Other Educational Expenses for a Quality Public Education	\$3,092,854	\$3,315,448	\$2,987,055	\$2,927,000	\$2,868,000
41. Education	\$87,707	\$34,825	Negligible	***	***
47. Educational Expense Incurred for Degree Related to Law Enforcement	Negligible	***	***	***	***
71. Donations to School Tuition Organization (credit)	\$12,029,213	\$10,128,740	\$9,335,500	\$11,826,000	\$17,257,000
85. School Readiness Child Care	\$1,816,005	\$1,412,555	\$1,841,799	\$1,810,000	\$1,846,000
91. Donations to School Tuition Organization (rebate)	\$866,236	\$445,548	\$174,073	***	***
<b>Petroleum Products Tax</b>					
3. School Bus Drivers (Gasoline)	Negligible	Negligible	Negligible	Negligible	Negligible
7. School Bus Drivers (Diesel Fuels)	\$141,871	\$127,080	\$111,328	\$127,000	\$114,000
11. School Bus Owners (Special Fuels)	\$0	\$0	\$0	\$0	\$0
<b>Total Educational Breaks for Taxpayers Revenue Loss</b>	<b>\$42,609,478</b>	<b>\$44,294,793</b>	<b>\$39,307,516</b>	<b>\$41,535,000</b>	<b>\$47,351,000</b>

[ 59 ]

**Footnotes for Educational Breaks for Educational Institutions**

1. In regards to deductions and nonrefundable credits for Corporation Income Tax, and Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 395 and 396.

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>Corporation Income Tax</b>					
60. Federal Income Tax Deduction	\$95,442,209	\$80,616,102	\$113,139,286	\$67,389,000	\$10,175,000
<b>Fiduciary Income Tax</b>					
37. Federal Income Tax Deduction	\$9,701,380	\$16,228,856	\$14,661,455	\$12,399,000	\$4,749,000
<b>Individual Income Tax</b>					
93. Federal Income Tax Deduction	\$690,364,694	\$877,724,758	\$891,738,939	\$618,510,000	\$306,163,000
<b>Sales Tax</b>					
213. Sales of Food for Preparation and Consumption in the Home	\$509,053,575	\$555,212,086	\$550,232,490	\$561,237,000	\$572,462,000
214. Sales of Electric Power or Energy to the Consumer for Residential Use	\$206,707,490	\$194,964,921	\$205,152,568	\$282,596,000	\$288,248,000
215. Sales of Natural Gas to the Consumer for Residential Use	See number 214	See number 214	See number 214	See number 214	See number 214
216. Sales of Water to the Consumer for Residential Use	See number 214	See number 214	See number 214	See number 214	See number 214
217. Drugs Prescribed by Physicians or Dentists	\$363,652,775	\$334,429,202	\$398,116,394	\$494,655,000	\$504,548,000
218. Sales of Gasoline, Gasohol, and Diesel	\$332,745,193	\$293,865,013	\$460,616,640	\$517,165,000	\$527,508,000
<b>Total Louisiana Constitutional Mandates Revenue Loss</b>	<b>\$2,207,667,316</b>	<b>\$2,353,040,938</b>	<b>\$2,633,657,772</b>	<b>\$2,553,951,000</b>	<b>\$2,213,853,000</b>

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>NORMAL TAX STRUCTURE - GENERAL</b>					
<b>Corporation Income Tax</b>					
14. I.R.C. Section 280E Expense	No data	No data	No data	No data	No data
15. I.R.C. Section 280C Expense	No data	No data	No data	No data	No data
<b>Fiduciary Income Tax<sup>1</sup></b>					
3. S Bank Income	\$340,795	\$432,901	\$581,576	\$552,000	\$524,000
<b>Individual Income Tax<sup>1</sup></b>					
8. S Bank Income	\$3,390,904	\$3,931,214	\$5,273,868	\$6,668,000	\$6,535,000
11. Mobile Workforce	***	***	***	Unable to anticipate	Unable to anticipate
23. I.R.C. Section 280C Expense	\$381,234	\$600,144	\$1,013,038	\$588,000	\$576,000
40. Special Allowable Credits	\$665,403	\$301,263	Negligible	Unable to anticipate	Unable to anticipate
<b>Liquors - Alcoholic Beverage Tax</b>					
2. Products Returned to Manufacturer or Destroyed by a Dealer	\$907,844	\$1,075,000	\$1,044,813	\$1,115,000	\$1,115,000
3. Antiseptic, Scientific, Religious, and Chemical Uses	NRR	NRR	NRR	NRR	NRR
<b>Sales Tax</b>					
5. Isolated or Occasional Sales of Tangible Personal Property	\$739,850	\$1,652,695	\$3,188,851	\$4,247,000	\$4,332,000
6. Installation Charges on Tangible Personal Property	\$29,713,374	\$32,494,652	\$35,353,441	\$36,061,000	\$36,782,000
34. Purchases of Tangible Personal Property for Lease or Rental	\$52,696,633	\$24,005,797	\$15,069,661	\$15,371,000	\$15,678,000
58. Articles Traded in on Tangible Personal Property	\$132,255	\$251,651	\$528,437	\$539,000	\$550,000
66. Repair Services Performed in Louisiana When the Repaired Property is Exported	\$1,299,890	\$1,396,689	\$2,038,892	\$2,080,000	\$2,121,000
72. Work Products of Certain Professionals	\$801,602	\$601,279	\$949,898	\$969,000	\$988,000
78. Other Constructions Permanently Attached to the Ground	\$10,963,314	\$42,635,796	\$89,310,789	\$39,171,000	\$39,955,000
89. Advertising Services	\$1,602,170	\$1,681,328	\$2,199,243	\$2,243,000	\$2,288,000
103. Sales of Gasoline (not subject to motor fuels tax)	***	***	***	***	***
200. Sales Tax Remitted on Bad Debts from Credit Sales	\$3,588,930	\$442,206	\$769,763	Unable to anticipate	Unable to anticipate
<b>Tobacco Tax</b>					
4. Return of Taxable Cigarettes to the Manufacturer	\$212,242	\$171,610	\$221,879	\$265,000	\$249,000
5. Return of Taxable Product to the Manufacturer	###	###	###	###	###
6. Return of Taxable Vapor Product by Retail Dealer to the Manufacturer	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Total Normal Tax Structure - General Revenue Loss</b>	<b>\$107,436,440</b>	<b>\$111,674,225</b>	<b>\$157,544,149</b>	<b>\$109,869,000</b>	<b>\$111,693,000</b>

**Footnotes for Normal Tax Structure**

### Included in the row labeled Other Exemptions under Tobacco Tax on the Miscellaneous Classification schedule.

1. In regards to exclusions, deductions and nonrefundable credits for Fiduciary Income Tax, and Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

[ 61 ]

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>NORMAL TAX STRUCTURE - DOUBLE TAXATION</b>					
<b>Corporation Income Tax<sup>1</sup></b>					
9. Subchapter S Corporation	\$568,500,196	\$593,080,567	\$612,473,635	\$583,514,000	\$566,797,000
20. Insurance Company Premium Tax	\$74,962,577	\$70,749,816	\$77,975,762	\$76,416,000	\$74,888,000
<b>Fiduciary Income Tax<sup>1</sup></b>					
7. Net Income Taxes Paid to Other State	\$1,222,626	\$2,627,421	\$2,235,737	\$2,000,000	\$3,000,000
<b>Individual Income Tax<sup>1</sup></b>					
10. Pass-Through Entity Tax Election	Negligible	\$856,418	\$10,825,300	\$13,532,000	\$16,915,000
15. Entity-Level Income Tax Paid to Other States	Negligible	Negligible	\$43,777	\$45,000	\$46,000
36. Net Income Taxes Paid to Other States	\$67,145,535	\$75,832,942	\$101,705,658	\$102,531,000	\$113,447,000
<b>Total Normal Tax Structure - Double Taxation Revenue Loss</b>	<b>\$711,830,934</b>	<b>\$743,147,164</b>	<b>\$805,259,869</b>	<b>\$778,038,000</b>	<b>\$775,093,000</b>
<b>NORMAL TAX STRUCTURE - FEDERAL MANDATORY</b>					
<b>Fiduciary Income Tax<sup>1</sup></b>					
38. Interest on United States Government Obligations	\$214,816	\$238,634	\$185,098	\$176,000	\$167,000
<b>Individual Income Tax<sup>1</sup></b>					
94. Interest on United States Government Obligations	\$2,692,640	\$3,753,241	\$2,495,300	\$2,445,000	\$2,396,000
<b>Liquors - Alcoholic Beverage Tax</b>					
6. Sales to the Federal Government and its Agencies (Low Alcohol)	\$143,367	\$137,168	\$122,741	\$136,000	\$143,000
9. Foreign Consul and Foreign Commerce	Negligible	Negligible	Negligible	\$45,000	\$44,000
10. Sales to the Federal Government and its Agencies (Liquor and Wine)	\$43,900	\$41,141	\$48,385	\$36,000	\$39,000
<b>Miscellaneous Taxes</b>					
10. Sales to the Federal Government and its Agencies (Telecommunication Tax for the Deaf)	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Petroleum Products Tax</b>					
17. Gasoline and Diesel Sales to the Federal Government and its Agencies	\$7,193,734	\$8,618,897	\$6,870,422	\$5,968,000	\$5,735,000
<b>Natural Resources - Severance Tax</b>					
30. U.S. Government Royalty - Gas Wells	\$239,127	\$121,812	\$186,016	\$647,000	\$647,000
31. U.S. Government Royalty - Oil Wells	\$277,860	\$153,814	\$173,134	\$223,000	\$174,000

**Footnotes for Normal Tax Structure**

1. In regards to exclusions, deductions and nonrefundable credits for Corporation Income Tax, Fiduciary Income Tax, and Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 395 and 396. The exception to this is Subchapter S Corporation, number 9 Corporation Income Tax.



<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>NORMAL TAX STRUCTURE - FEDERAL MANDATORY...Continued</b>					
<b>Sales Tax</b>					
18. Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	\$763,297	\$625,774	\$1,463,738	\$3,716,000	\$3,791,000
39. Sales to the United States Government and its Agencies	See number 28	See number 28	See number 28	See number 28	See number 28
203. Sales, Leases, or Rentals of Durable Medical Equipment Paid by or Under Provisions of Medicare	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
209. Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana	No data	No data	No data	No data	No data
210. Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	No data	No data	No data	No data	No data
211. Purchases Made with Food Stamps and WIC Vouchers	\$50,524,076	\$78,267,671	\$110,398,253	\$108,727,000	\$60,629,000
212. Use of Vehicles in Louisiana by Active Military Personnel	No data	No data	No data	No data	No data
<b>Tobacco Tax</b>					
7. Sales to the Federal Government and its Agencies	###	###	###	###	###
<b>Total Normal Tax Structure - Federal Mandatory Revenue Loss</b>	<b>\$62,092,817</b>	<b>\$91,958,152</b>	<b>\$121,943,087</b>	<b>\$122,119,000</b>	<b>\$73,765,000</b>
<b>NORMAL TAX STRUCTURE - INTERGOVERNMENT</b>					
<b>Corporation Income Tax</b>					
6. Interest on State or Local Government Obligations	NRR	NRR	NRR	NRR	NRR
<b>Fiduciary Income Tax</b>					
1. Interest on State or Local Government Obligations	NRR	NRR	NRR	NRR	NRR
<b>Individual Income Tax</b>					
1. Interest on State or Local Government Obligations	NRR	NRR	NRR	NRR	NRR
<b>Natural Resources - Severance Tax</b>					
29. Owned and Severed by Political Subdivisions (Mineral)	\$0	\$0	\$0	\$0	\$0
<b>Sales Tax</b>					
4. Purchases, Services and Rentals by a Private Company Working for Local Authority on Construction or Operation of Sewerage or Wastewater Treatment Facilities	***	***	***	***	***
28. Purchases by State and Local Governments <sup>1</sup>	\$296,805,479	\$351,750,157	\$372,495,429	\$379,945,000	\$387,544,000
<b>Tobacco Tax</b>					
3. Sales to State Institutions	NRR	NRR	NRR	NRR	NRR
<b>Total Normal Tax Structure - Intergovernment Revenue Loss</b>	<b>\$296,805,479</b>	<b>\$351,750,157</b>	<b>\$372,495,429</b>	<b>\$379,945,000</b>	<b>\$387,544,000</b>

<b>Footnotes for Normal Tax Structure</b>
### Included in the rows labeled Other Exemptions under Tobacco Tax on the Miscellaneous Classification schedule.
1. These amounts include the total revenue loss for purchases by state and local government and sales to the United States government. (See number 39).

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>NORMAL TAX STRUCTURE - INTERSTATE COMMERCE</b>					
<b>Liquors - Alcoholic Beverage Tax</b>					
5. Interstate Shipments (Low Alcohol)	\$891,762	\$1,570,690	\$1,580,225	\$1,031,000	\$1,248,000
7. Sales to Ships Engaged in Interstate or Foreign Commerce (Low Alcohol)	Negligible	Negligible	Negligible	Negligible	Negligible
8. Interstate Shipments of Alcoholic Beverages (Liquor and Wine)	\$1,241,618	\$2,623,764	\$1,999,549	\$1,148,000	\$1,148,000
<b>Petroleum Products Tax</b>					
13. Gasoline and Undyed Diesel Brought into Louisiana in Fuel Supply Tanks of Interstate Motor Fuel Users	\$30,195	\$46,973	\$36,077	\$47,000	\$45,000
15. Diesel Fuels Used in or Distributed to Seagoing Vessels	\$600,365	\$513,414	\$537,283	\$531,000	\$486,000
16. Exports of Gasoline or Diesel Fuels	\$937,270	\$946,220	\$1,022,468	\$1,103,000	\$1,156,000
18. Interstate Gasoline and Diesel Shipments/Exports	\$117,006,039	\$127,100,984	\$124,439,618	\$134,616,000	\$139,780,000
<b>Sales Tax</b>					
131. Property Purchased for Exclusive Use Outside the State	\$22,946,739	\$24,992,162	\$50,218,698	\$46,130,000	\$47,053,000
151. Purchases or Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors	Negligible	***	***	***	***
<b>Tobacco Tax</b>					
8. Interstate Shipments of Cigarettes	\$138,631,789	\$114,974,573	\$76,621,162	\$71,347,000	\$60,645,000
9. Interstate Shipments of Tobacco Products	###	###	###	###	###
<b>Total Normal Tax Structure - Interstate Commerce Revenue Loss</b>	<b>\$282,285,777</b>	<b>\$272,768,780</b>	<b>\$256,455,080</b>	<b>\$255,953,000</b>	<b>\$251,561,000</b>
<b>NORMAL TAX STRUCTURE - NET OPERATING LOSS</b>					
<b>Corporation Income Tax</b>					
13. Net Louisiana Operating Loss	\$247,197,438	\$163,740,247	\$163,167,516	\$169,890,000	\$173,832,000
<b>Total Normal Tax Structure-Net Louisiana Operating Loss</b>	<b>\$247,197,438</b>	<b>\$163,740,247</b>	<b>\$163,167,516</b>	<b>\$169,890,000</b>	<b>\$173,832,000</b>
<b>NORMAL TAX STRUCTURE - TRIBAL</b>					
<b>Individual Income Tax<sup>1</sup></b>					
95. Native American Income	\$182,978	\$192,786	\$284,412	\$279,000	\$273,000
<b>Total Normal Tax Structure-Tribal</b>	<b>\$182,978</b>	<b>\$192,786</b>	<b>\$284,412</b>	<b>\$279,000</b>	<b>\$273,000</b>

**Footnotes for Normal Tax Structure**

### Included in the row labeled Other Exemptions under Tobacco Tax on the Miscellaneous Classification schedule.

1. In regards to exemptions for Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>NORMAL TAX STRUCTURE - SEVERANCE</b>					
<b>Natural Resources - Severance Tax</b>					
2. Produced Outside the State of Louisiana (Gas)	Negligible	\$106,798	Negligible	Negligible	Negligible
7. Horizontal Wells (Gas Exemption)	\$182,070,994	\$197,522,415	\$116,252,331	\$161,118,000	\$145,006,000
8. Inactive Wells (Gas Suspension)	\$0	***	***	***	***
9. Deep Wells (Gas Suspension)	\$494,790	\$162,208	\$40,920	Negligible	Negligible
10. Incapable Oil-Well Gas	\$380,590	\$154,600	\$123,507	\$498,000	\$384,000
11. Incapable Gas-Well Gas	\$12,925,746	\$9,094,675	\$8,798,139	\$14,029,000	\$12,486,000
12. Orphan Wells (Gas Special Rate)	\$0	\$0	\$0	\$0	\$0
13. Inactive Wells (Gas Special Rate)	\$34,903	\$52,403	\$22,864	\$31,000	\$21,000
14. Produced Water Injection - Gas Wells	\$0	Negligible	Negligible	Negligible	Negligible
15. Trucking, Barging, and Pipeline Fees (Oil)	\$383,482	\$302,568	\$313,773	\$333,000	\$276,000
16. Horizontal Wells (Oil Exemption)	\$4,484,153	\$8,013,859	\$8,646,201	\$11,563,000	\$11,563,000
17. Orphan Well Rework (Oil Exemption)	***	***	\$0	\$0	\$0
18. Inactive Wells (Oil Suspension)	***	***	***	***	***
19. Deep Wells (Oil Suspension)	\$2,095,394	\$373,988	\$1,532,940	\$84,000	\$64,000
20. Tertiary Recovery (Oil Suspension)	\$14,651,495	\$8,738,984	\$14,532,652	\$14,360,000	\$13,067,000
21. Incapable Oil Wells	\$4,167,205	\$3,239,347	\$7,977,828	\$10,711,000	\$12,211,000
22. Stripper Oil Wells	\$18,486,032	\$13,254,194	\$26,783,872	\$29,740,000	\$30,930,000
23. Stripper Oil Wells - Value Less than \$20 per Barrel	\$246,945	\$67,090	(Negligible)	\$0	\$0
24. Orphan Wells (Oil Special Rate)	\$0	\$0	\$0	\$0	\$0
25. Inactive Wells (Oil Special Rate)	\$295,221	\$304,673	\$879,226	\$864,000	\$1,028,000
26. Salvage Oil	\$0	\$0	\$0	\$0	\$0
27. Horizontal Mining and Drilling Projects (Oil)	\$0	\$0	\$0	\$0	\$0
28. Produced Water Injection - Oil Wells	\$34,392	\$0	Negligible	\$0	\$0
<b>Total Normal Tax Structure - Severance Revenue Loss</b>	<b>\$240,751,342</b>	<b>\$241,387,802</b>	<b>\$185,904,253</b>	<b>\$243,331,000</b>	<b>\$227,036,000</b>
<b>Total Normal Tax Structure Revenue Loss</b>	<b>\$1,948,583,205</b>	<b>\$1,976,619,313</b>	<b>\$2,063,053,795</b>	<b>\$2,059,424,000</b>	<b>\$2,000,797,000</b>

[ 65 ]

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>Individual Income Tax<sup>1</sup></b>					
2. Annual Retirement Income	\$27,349,290	33,418,863	\$32,976,526	\$32,317,000	\$31,671,000
3. Disability Income <sup>2</sup>	\$1,765,189	\$1,766,832	\$1,293,304	\$1,267,000	\$1,242,000
4. State Employees, Teachers, and Other Retirement Benefits	\$102,018,657	\$135,693,064	\$124,165,493	\$123,682,000	\$121,208,000
5. Federal Retirement Benefits	\$32,385,945	\$44,170,917	\$39,172,660	\$39,889,000	\$40,591,000
6. Social Security Benefits	\$115,643,216	\$155,785,084	\$150,108,028	\$147,106,000	\$150,048,000
7. Military Pay	\$6,653,093	\$7,508,571	\$7,408,477	\$10,102,000	\$9,900,000
28. Military Family Assistance Fund	See number 3	See number 3	See number 3	See number 3	See number 3
39. Certain Disabilities	\$2,035,704	\$321,384	\$26,085	Unable to anticipate	Unable to anticipate
60. Employment-Related Expenses for Maintaining Households for Certain Disabled Dependents	\$14,266	Negligible	Negligible	***	***
75. Amounts Paid by Certain Military Servicemembers for Obtaining Louisiana Hunting and Fishing Licenses	\$99,255	\$19,975	Negligible	***	***
<b>Sales Tax</b>					
55. Sales of Tangible Personal Property by the Louisiana Military Department	Negligible	Negligible	Negligible	Negligible	Negligible
136. Sales by Thrift Shops on Military Installations	See number 55	See number 55	See number 55	See number 55	See number 55
<b>Total Retirement, Disability, and Military Revenue Loss</b>	<b>\$287,964,615</b>	<b>\$378,684,690</b>	<b>\$355,150,573</b>	<b>\$354,363,000</b>	<b>\$354,660,000</b>

**Footnotes for Retirement, Disability, and Military**

1. In regards to exemptions for Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.
2. This includes the revenue loss and projected loss for disability income exclusion, deduction for military family assistance fund, and deduction for adaptive home improvements for disabled individuals.

## Sales Tax – Alternative Reporting Methods or Statutorily Prescribed Methods of Taxation

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-23 (projected)
<b>189.</b> Certain Interchangeable Components; Optional Method to Determine	\$0	\$0	\$0	\$0	\$0
<b>190.</b> Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals	\$0	\$0	\$0	\$0	\$0
<b>191.</b> Cash-Basis Sales Tax Reporting and Remitting for Health and Fitness Club Membership Contracts	\$0	\$0	\$0	\$0	\$0
<b>192.</b> Cash-Basis Reporting Procedure for Rental and Lease Transactions	\$0	\$0	\$0	\$0	\$0
<b>193.</b> Collection from Interstate and Foreign Transportation Dealers	\$0	\$0	\$0	\$0	\$0
<b>194.</b> Extended Time to Register Mobile Homes	\$0	\$0	\$0	\$0	\$0
<b>195.</b> "Sales or Cost Price" of Refinery Gas	\$0	\$0	\$0	\$0	\$0
<b>196.</b> News Publications Distributed at No Cost to Readers	\$0	\$0	\$0	\$0	\$0
<b>197.</b> Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	\$0	\$0	\$0	\$0	\$0
<b>198.</b> Sales Through Coin-Operated Vending Machines	NRR	NRR	NRR	NRR	NRR
<b>Total Alternative Reporting Method or Statutorily Prescribed Method of Taxation Revenue Loss</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>SPECIALTY SALES TAX EXEMPTIONS - ACTIVITIES OF SPECIFIC GROUP</b>					
15. Room Rentals at Camp and Retreat Facilities	\$20,631	\$17,699	Negligible	Negligible	Negligible
16. Room Rentals at Certain Homeless Shelters	\$0	\$0	Negligible	Negligible	Negligible
19. Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	***	***	***	***	***
22. Sales and Rentals to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.	Negligible	Negligible	Negligible	Negligible	Negligible
23. Vehicle Rentals for Re-Rent to Warranty Customers	Negligible	\$37,774	Negligible	Negligible	Negligible
26. Leases or Rentals by Short-Term Equipment Rental Dealers for Re-Lease or Re-Rental	***	***	Negligible	\$82,000	\$84,000
29. Purchases of Certain Bibles, Songbooks, or Literature by Certain Religious Institutions for Religious Instructional Classes <sup>1</sup>	Prohibited	Prohibited	Prohibited	Prohibited	Prohibited
31. Purchases by Nonprofit Entities that Sell Donated Goods	\$2,452,241	\$2,550,824	\$3,461,223	\$3,530,000	\$3,601,000
40. Sales of Food Items by Youth Organizations	\$215,942	\$158,523	Negligible	Negligible	Negligible
50. Donation of Toys	Negligible	Negligible	Negligible	Negligible	Negligible
57. Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by a Domestic Nonprofit Organization	\$0	\$0	\$0	Negligible	Negligible
60. Specialty Mardi Gras Items Purchased or Sold by Certain Organizations	***	***	***	***	***
61. Admissions Charges to Athletic or Entertainment Events of Colleges and Universities	\$53,628	\$30,036	\$47,266	\$48,000	\$49,000
62. Admissions Charges to Athletic Events and Entertainment Events of Elementary and Secondary Schools	\$382,888	\$221,047	\$445,371	\$454,000	\$463,000
63. Membership Fees or Dues of Nonprofit or Civic Organizations	\$98,800	\$101,631	\$156,965	\$160,000	\$163,000
64. Admissions to Museums	***	***	***	***	***
65. Admissions to Places of Amusement at Camp or Retreat Facilities	\$50,053	Negligible	\$25,522	\$26,000	\$27,000
90. Purchases by Nonprofit Electric Cooperatives	\$602,587	\$873,703	\$1,642,980	\$1,676,000	\$1,709,000
91. Purchases by a Public Trust	***	***	***	***	***
92. Sales by State-Owned Domed Stadiums and Baseball Facilities	\$123,264	\$56,588	\$172,670	\$176,000	\$180,000
93. Sales by Certain Publicly-Owned Facilities	\$350,262	Negligible	\$441,946	\$1,224,000	\$1,248,000
119. Sales of Food by Certain Institutions	\$493,161	\$169,686	\$286,816	\$304,000	\$310,000
123. Sales of 50-Ton Vessels and New Component Parts and Sales of Certain Materials and Services to Vessels Operating in Interstate Commerce	\$18,442,630	\$13,124,873	\$11,980,532	\$14,035,000	\$14,316,000

**Footnotes for Specialty Sales Tax Exemptions**

1. See Revenue Information Bulletin No. 06-022 issued May 5, 2006.

[ 89 ]

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>SPECIALTY SALES TAX EXEMPTIONS - ACTIVITIES OF SPECIFIC GROUP...Continued</b>					
127. Sales of Admission Tickets by Little Theater Organizations	Negligible	Negligible	\$16,370	\$17,000	\$17,000
128. Tickets to Musical Performances by Nonprofit Musical Organizations	Negligible	\$0	Negligible	Negligible	Negligible
133. Admissions to Entertainment by Domestic Nonprofit Charitable, Educational, and Religious Organizations	\$124,199	\$27,520	\$85,088	\$108,000	\$110,000
134. Sales of Tangible Personal Property at or Admissions to Events Sponsored by Certain Nonprofit Groups	\$727,953	\$33,455	\$1,966,228	\$2,006,000	\$2,046,000
137. Sales to Nonprofit Literacy Organizations	***	***	***	***	***
142. Outside Gate Admissions and Parking Fees at Fairs, Festivals, and Expositions Sponsored by Nonprofit Organizations	Negligible	\$0	Negligible	Negligible	Negligible
155. Specialty Mardi Gras Items Purchased or Sold by Certain Organizations	***	***	***	***	***
156. Purchases and Sales by Ducks Unlimited and Bass Life	***	***	***	***	***
157. Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations	***	***	***	***	***
158. Purchases by and Sales by Certain Nonprofit Organizations Dedicated to the Conservation of Fish and Migratory Waterfowl	***	***	***	***	***
169. Sickle Cell Disease Organizations	***	***	***	***	***
204. Sales Tax Collected by Qualified Charitable Institutions	***	***	***	***	***
205. Louisiana Tax Free Shopping Program	\$577,085	Negligible	\$149,065	Unable to anticipate	Unable to anticipate
<b>Total Activities of Specific Group Revenue Loss</b>	<b>\$24,715,324</b>	<b>\$17,403,359</b>	<b>\$20,878,042</b>	<b>\$23,846,000</b>	<b>\$24,323,000</b>
<b>SPECIALTY SALES TAX EXEMPTIONS - PURCHASE MADE BY A SPECIFIC TAXPAYER</b>					
1. Purchases by Pari-Mutuel Horse Racetracks	***	***	***	***	***
2. Purchases by Off-Track Wagering Facilities	***	***	***	***	***
3. Purchases by Louisiana Insurance Guaranty Association	***	***	***	***	***
8. Installation of Board Roads to Oilfield Operators	\$216,512	\$45,261	\$143,502	\$146,000	\$149,000
10. Manufacturers Rebates Paid Directly to a Dealer	***	***	***	***	***
30. Purchases by the Society of the Little Sisters of the Poor <sup>1</sup>	Prohibited	Prohibited	Prohibited	Prohibited	Prohibited
41. Purchases of New or Used School Buses	\$375,156	\$337,782	\$864,089	\$881,000	\$899,000
42. Tangible Personal Property Sold or Donated to Food Banks	\$33,716	Negligible	Negligible	\$17,000	\$17,000

**Footnotes for Specialty Sales Tax Exemptions**

1. See Revenue Information Bulletin No. 06-022 issued May 5, 2006.

[ 69 ]

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>SPECIALTY SALES TAX EXEMPTIONS - PURCHASE MADE BY A SPECIFIC TAXPAYER ...Continued</b>					
46. Purchases of Equipment by Bona Fide Volunteer and Public Fire Department	\$132,107	\$42,159	\$44,984	\$46,000	\$47,000
71. Vehicle Repairs Subsequent to Warranty Lapse	***	***	***	***	***
88. Interstate Telecommunications Services Purchased by Defined Call Centers	***	***	***	***	***
118. Adaptive Driving Equipment and Motor Vehicle Modification	Negligible	\$0	\$11,290	\$12,000	\$12,000
132. Additional Tax Levy on Contracts Entered into Prior to and Within 90 Days of Tax Levy	\$0	\$0	\$0	\$0	\$0
138. Sales or Purchases by Blind Persons Operating Small Businesses	See number 139	See number 139	See number 139	See number 139	See number 139
139. Purchases by Certain Organizations that Promote Training for the Blind	Negligible	Negligible	Negligible	Negligible	Negligible
150. Construction Materials and Operating Supplies for Certain Nonprofit Retirement Centers	***	***	***	***	***
153. Sales or Purchases by Certain Sheltered Workshops or Supported Employment Providers	\$17,762	\$15,728	\$19,705	\$29,000	\$30,000
173. Sales of Construction Materials to Habitat for Humanity, Fuller Center for Housing, and Make it Right Foundation	***	***	\$0	Negligible	Negligible
174. Sales of Construction Materials to Animal Shelters for Construction of New Animal Shelters in Louisiana	***	***	\$0	Negligible	Negligible
175. Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District	***	***	***	***	***
178. Purchase, Lease, or Repair of Certain Capital Equipment and Computer Software by Qualifying Radiation Therapy Treatment Centers	\$0	Negligible	\$23,955	Negligible	Negligible
179. Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners	***	***	***	***	***
180. Parish Councils on Aging	\$63,890	\$18,824	\$24,929	\$73,000	\$75,000
182. Purchases by The Fore!Kids Foundation	***	***	***	***	***
183. Sales of Construction Materials to the Make It Right Foundation	***	***	***	***	***
184. Sales of Construction Materials to the St. Bernard Project, Inc.	***	***	***	***	***
202. Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas	***	***	***	***	***
206. Motor Vehicles Used by Those with Orthopedic Disabilities	\$31,907	\$35,599	\$48,505	\$49,000	\$50,000
207. Fiber-Optic Cable Equipment Rebate	***	\$0	\$0	Unable to anticipate	Unable to anticipate
<b>Total Purchase Made by Specific Taxpayer Revenue Loss</b>	<b>\$871,050</b>	<b>\$495,353</b>	<b>\$1,180,959</b>	<b>\$1,253,000</b>	<b>\$1,279,000</b>
<b>SPECIALTY SALES TAX EXEMPTIONS - PURCHASE OF SPECIFIC ITEM</b>					
33. Sales of Marijuana for Therapeutic Use	\$22,836	\$59,227	\$695,196	\$1,129,000	\$1,152,000

[ 70 ]



Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>SPECIALTY SALES TAX EXEMPTIONS - PURCHASE OF SPECIFIC ITEM ...Continued</b>					
37. Sales of Human-Tissue Transplants	\$2,007,343	\$2,082,540	\$2,391,090	\$2,439,000	\$2,488,000
44. Certain Aircraft Assembled in Louisiana	Negligible	\$36,936	\$84,675	\$44,000	\$45,000
47. Sales of Telephone Directories by Advertising Companies	***	***	***	***	***
48. Sales of Cellular Telephones and Electronic Accessories	***	***	***	***	***
49. Purchases of Butane, Propane and Liquefied Petroleum Gas by Residential Consumers	See number 214	See number 214	See number 214	See number 214	See number 214
54. Purchases of Storm Shutter Devices	***	***	***	***	***
56. Sales of Anthropogenic Carbon Dioxide Used in Qualified Tertiary Recovery Projects	***	***	***	***	***
67. Repairs, Renovations, or Conversions of Drilling Rigs	\$7,276,489	\$4,701,179	\$9,062,046	\$13,692,000	\$13,966,000
68. Surface Preparation, Coating, and Painting of Certain Aircraft	\$469,157	\$456,903	\$530,566	\$541,000	\$552,000
69. Sales of Platinum, Gold, and Silver Bullion and Numismatic Coins at Certain Trade Shows	\$1,786,169	\$3,024,145	\$3,410,511	\$3,479,000	\$3,548,000
70. Certain Geophysical Survey Information and Data Analyses	Negligible	Negligible	Negligible	Negligible	Negligible
74. Used Manufactured Homes and 54 Percent of Cost of New Manufactured Homes	\$9,928,022	\$12,834,938	\$24,258,590	\$24,744,000	\$25,239,000
75. Purchases of Certain Custom Computer Software	***	***	***	***	***
83. Sales of Newspapers	***	***	***	***	***
86. Miscellaneous Telecommunications Services	No data	No data	No data	No data	No data
87. Telecommunications Services Through Coin-Operated Telephones	No data	No data	No data	No data	No data
94. Boats, Vessels, and Other Water Craft as Demonstrators	Negligible	Negligible	Negligible	Negligible	Negligible
95. Purchases of Off-Road Vehicles by Certain Buyers Domiciled in Another State	***	***	***	***	***
112. Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators	\$48,388	\$0	\$0	Negligible	Negligible
120. Sales of Bakery Products for Home Consumption	***	***	***	***	***
121. Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes	***	***	***	***	***
130. Rentals of Motion Picture Film to Commercial Theaters	***	***	***	***	***
135. Sales of Newspapers by Religious Organizations	***	***	***	***	***
140. Cable Television Installation and Repair Services	\$51,954	Negligible	\$43,207	\$78,000	\$80,000
141. Receipts from Coin-Operated Washing and Drying Machines in Commercial Laundromats	\$204,641	\$236,256	\$293,170	\$663,000	\$676,000
149. Sales of Gasohol (not subject to motor fuels tax)	See number 103	See number 103	See number 103	See number 103	See number 103

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>SPECIALTY SALES TAX EXEMPTIONS - PURCHASE OF SPECIFIC ITEM ...Continued</b>					
154. Purchases of Certain Fuels for Private Residential Consumption	\$728,563	\$564,139	\$786,683	\$830,000	\$847,000
159. Raw Materials Used in the Printing Process	***	***	***	***	***
160. Piggy-Back Trailers or Containers and Rolling Stock	See number 165	See number 165	See number 165	See number 165	See number 165
161. Pharmaceutical Samples Distributed in Louisiana	\$360,897	\$478,237	\$496,609	\$516,000	\$527,000
162. Catalogs Distributed in Louisiana	***	***	***	***	***
166. Rail Rolling Stock Repaired or Fabricated in Louisiana	\$766,764	\$697,855	\$922,641	\$330,000	\$337,000
167. Sales of Railroad Ties to Railroads for Use in Other States	\$0	\$0	\$0	Negligible	Negligible
171. Sales of Original One-of-a-Kind Works of Art Sold in Certain Locations	Negligible	Negligible	***	***	***
181. Purchases of Breastfeeding Items	***	***	***	***	***
186. Purchases of Feminine Hygiene Products, Diapers, or Both for Individual Personal Use	***	***	\$0	\$790,000	\$806,000
187. Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes	***	***	***	***	***
188. Sale of Certain Antique Motor Vehicles	No data	No data	No data	No data	No data
<b>Total Purchase of Specific Item Revenue Loss</b>	<b>\$23,651,223</b>	<b>\$25,172,355</b>	<b>\$42,974,984</b>	<b>\$49,275,000</b>	<b>\$50,263,000</b>
<b>SPECIALTY SALES TAX EXEMPTIONS - SALES TAX HOLIDAYS</b>					
170. Annual Louisiana Sales Tax Holiday	***	***	***	***	***
172. Hurricane Preparedness Louisiana Sales Tax Holiday	***	***	***	***	***
176. Second Amendment Sales Tax Holiday	***	***	***	***	***
185. Hurricane Laura, Hurricane Delta and COVID-19 Pandemic Sales Tax Holiday	***	\$1,952,039	Negligible	***	***
<b>Total Sales Tax Holidays Revenue Loss</b>	<b>\$0</b>	<b>\$1,952,039</b>	<b>Negligible</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Specialty Sales Tax Revenue Loss</b>	<b>\$49,237,597</b>	<b>\$45,023,106</b>	<b>\$65,033,985</b>	<b>\$74,374,000</b>	<b>\$75,865,000</b>

<b>Footnotes for Tax Incentives and Exemption Contracts</b>
1. See Revenue Information Bulletin No. 06-022 issued May 5, 2006.

[ 72 ]

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>INCENTIVES - DEPARTMENT OF CULTURE, RECREATION &amp; TOURISM</b>					
<b>Corporation Franchise Tax<sup>1</sup></b>					
24. Rehabilitation of Historic Structures	\$11,776,022	\$6,929,276	\$5,065,224	\$7,074,000	\$7,881,000
<b>Corporation Income Tax<sup>1</sup></b>					
39. Rehabilitation of Historic Structures	\$40,449,997	\$15,888,822	\$19,746,036	\$27,576,000	\$30,722,000
<b>Fiduciary Income Tax<sup>1</sup></b>					
20. Rehabilitation of Historic Structures	\$1,586,776	\$6,311,364	\$3,126,961	\$4,367,000	\$4,865,000
<b>Individual Income Tax<sup>1</sup></b>					
65. Rehabilitation of Historic Structures	\$79,080,962	\$34,301,922	\$52,404,600	\$73,184,000	\$81,533,000
72. Rehabilitation of an Owner Occupied Residential or Mixed-use Property	\$326,790	\$234,118	\$221,590	\$177,000	\$89,000
<b>Tax Incentives</b>					
1. Atchafalaya Trace Heritage Area Development Zone Tax Exemption	\$0	\$0	***	***	***
3. Cane River Heritage Tax Credit	\$0	\$0	***	***	***
<b>Total Incentives - Department of Culture, Recreation &amp; Tourism Revenue Loss</b>	<b>\$133,220,547</b>	<b>\$63,665,502</b>	<b>\$80,564,411</b>	<b>\$112,378,000</b>	<b>\$125,090,000</b>
<b>INCENTIVES - DEPARTMENT OF ENVIRONMENTAL QUALITY</b>					
<b>Tax Incentives</b>					
2. Brownfields Investor Tax Credit	\$19,614	\$32,025	***	***	***
<b>Total Incentives - Department of Environmental</b>	<b>\$19,614</b>	<b>\$32,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INCENTIVES - DEPARTMENT OF ECONOMIC DEVELOPMENT</b>					
<b>Corporation Franchise Tax</b>					
27. Louisiana Capital Investment	***	***	***	***	***
<b>Tax Incentives<sup>1</sup></b>					
4. Ports of Louisiana Tax Credits	\$0	\$0	\$0	\$0	\$0
5. Motion Picture Investor Tax Credit	\$180,000,000	\$180,000,000	\$152,651,252	\$194,377,000	\$180,000,000
6. Research and Development Tax Credit	\$5,074,133	\$5,521,533	\$7,577,391	\$6,500,000	\$7,400,000
7. Digital Interactive Media & Software Tax Credit	\$30,809,257	\$20,819,668	\$22,994,135	\$34,423,000	\$86,343,000
8. Louisiana Motion Picture Incentive Program	***	***	***	***	***

**Footnotes for Tax Incentives and Exemption Contracts**

1. If applicable, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect the lower tax rate as provided by Acts 2021, No. 389, 395 and 396.

[ 73 ]

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>INCENTIVES - DEPARTMENT OF ECONOMIC DEVELOPMENT ...Continued</b>					
<b>Tax Incentives<sup>1</sup></b>					
9. Louisiana Capital Companies Tax Credit Program	\$0	\$0	\$0	\$0	\$0
11. University Research and Development Parks	***	***	***	***	***
12. Industrial Tax Equalization Program	\$7,037,106	\$4,889,021	\$4,503,247	\$2,500,000	\$2,500,000
13. Exemptions for Manufacturing Establishments	\$1,500,000	\$1,500,000	\$1,250,291	\$2,500,000	\$750,000
14. Enterprise Zones <sup>2</sup>	\$26,653,920	\$43,941,660	\$43,288,448	\$38,700,000	\$35,800,000
15. Sound Recording Investor Tax Credit	\$88,447	\$44,376	\$21,303	\$75,000	\$50,000
16. Urban Revitalization Tax Incentive Program	***	***	***	***	***
17. Mentor-Protégé Tax Credit	***	***	***	***	***
18. Technology Commercialization Credit and Jobs Program	***	***	***	***	***
19. Angel Investor Tax Credit Program	\$2,922,511	\$1,992,437	\$2,532,525	\$3,385,000	\$4,070,000
20. Musical & Theatrical Productions Tax Credit	\$2,386,770	\$2,379,490	\$1,246,968	\$3,500,000	\$5,100,000
21. Retention and Modernization Credit	\$2,522,000	\$1,910,000	\$2,892,000	\$5,000,000	\$6,000,000
22. Green Jobs Industries Credit	***	***	***	***	***
23. Louisiana Quality Jobs Program	\$51,571,578	\$157,512,623	\$198,019,582	\$190,000,000	\$190,000,000
24. Corporate Tax Apportionment Program	***	***	***	***	***
25. Corporate Headquarters Relocation Program	***	***	***	***	***
26. Competitive Projects Payroll Incentive Program	\$0	\$0	\$0	\$0	\$0
28. Louisiana Import Tax Credit	***	***	\$0	\$342,000	\$683,000
<b>Total Incentives - Department of Economic Development Revenue Loss</b>	<b>\$310,565,722</b>	<b>\$420,510,808</b>	<b>\$436,977,142</b>	<b>\$481,302,000</b>	<b>\$518,696,000</b>
<b>INCENTIVES – DEPARTMENT OF REVENUE</b>					
<b>Tax Incentives<sup>1</sup></b>					
10. New Markets Tax Credit	\$23,624	Negligible	\$54,067	Unable to anticipate	***
27. Procurement Processing Company Rebate Program	\$23,332,571	\$37,603,709	\$40,125,783	\$70,000,000	\$81,519,000
<b>Total Incentives - Department of Revenue Loss</b>	<b>\$23,356,195</b>	<b>\$37,603,709</b>	<b>\$40,179,850</b>	<b>\$70,000,000</b>	<b>\$81,519,000</b>
<b>INCENTIVES - EMPLOYMENT</b>					
<b>Corporation Franchise Tax</b>					
15. Louisiana Work Opportunity	***	***	\$0	Unable to anticipate	Unable to anticipate

**Footnotes for Tax Incentives and Exemption Contracts**

1. If applicable, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect the lower tax rate as provided by Acts 2021, No. 389, 395 and 396.
2. The estimated fiscal effect does not include the Frontline Workers COVID-19 Hazard Pay rebate. See number 78, individual income tax section.

<b>Exemptions</b>	<b>FYE 6-20</b>	<b>FYE 6-21</b>	<b>FYE 6-22</b>	<b>FYE 6-23 (projected)</b>	<b>FYE 6-24 (projected)</b>
<b>INCENTIVES - EMPLOYMENT ...Continued</b>					
<b>Corporation Franchise Tax</b>					
20. Employment of the Previously Unemployed	\$0	***	***	***	***
25. Youth Jobs	***	***	\$0	See note 1	See note 1
<b>Corporation Income Tax<sup>2</sup></b>					
18. Employment of Qualified Disabled Individuals	No data	No data	No data	No data	No data
21. Louisiana Work Opportunity	***	***	\$0	Unable to anticipate	Unable to anticipate
23. Employment of Certain First-Time Nonviolent Offenders	\$0	***	***	***	***
26. Employee and Dependent Health Insurance Coverage	***	***	***	***	***
31. Employment of the Previously Unemployed	\$0	***	***	***	***
35. New Jobs	\$82,201	\$48,018	Negligible	Negligible	***
37. Hiring Eligible Re-Entrants	\$0	***	***	***	***
41. Youth Jobs <sup>3</sup>	***	***	\$0	\$1,200,000	\$1,200,000
<b>Fiduciary Income Tax<sup>2</sup></b>					
6. Employment of Qualified Disabled Individuals	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
10. Louisiana Work Opportunity	***	***	\$0	\$0	\$0
11. Employment of Certain First-Time Nonviolent Offenders	\$0	\$0	***	***	***
14. Employment of the Previously Unemployed	***	***	***	***	***
21. Youth Jobs	***	***	\$0	See note 1	See note 1
<b>Individual Income Tax<sup>2</sup></b>					
32. Employment of Qualified Disabled Individuals	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
38. Louisiana Work Opportunity	***	***	\$0	Unable to anticipate	Unable to anticipate
48. Employment of Certain First-Time Drug Offenders	\$0	***	***	***	***
50. Employment of Certain First-Time Nonviolent Offenders	\$0	***	***	***	***
61. Employment of the Previously Unemployed	\$0	***	***	***	***
66. Youth Jobs	***	***	\$0	See note 1	See note 1
<b>Total Incentives - Employment Revenue Loss</b>	<b>\$82,201</b>	<b>\$48,018</b>	<b>Negligible</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>
<b>Total Tax Incentives and Exemption Contracts Revenue Loss</b>	<b>\$467,244,279</b>	<b>\$521,860,062</b>	<b>\$557,721,403</b>	<b>\$664,880,000</b>	<b>\$726,505,000</b>

**Footnotes for Tax Incentives and Exemption Contracts**

- The estimated revenue loss for this credit is included in the total revenue loss for number 41, corporation income tax.
- In regards to nonrefundable credits for Corporation Income Tax, Fiduciary Income Tax, and Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395 and 396.
- The estimated revenue loss for this credit includes the total revenue loss for corporation franchise, corporation income, fiduciary income and individual income taxes. The FYE 6-23 and 6-24 estimated revenue loss also includes the total revenue loss for the Apprenticeship credit for corporation franchise, corporation income, fiduciary income and individual income taxes. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect the tax reform as provided by Acts 2021, Nos. 389, 395, and 396.

[ 75 ]

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>SPECIALTY INCOME TAX EXEMPTIONS - TRAINING EMPLOYEES</b>					
<b>Corporation Franchise Tax</b>					
22. Louisiana Basic-Skills Training	\$0	\$0	***	***	***
23. Apprenticeship (2007)	Negligible	\$18,201	Negligible	\$0	\$0
26. Apprenticeship (2022)	***	***	***	See note 1	See note 1
<b>Corporation Income Tax</b>					
33. Louisiana Basic-Skills Training	\$0	***	***	***	***
34. Apprenticeship (2007)	\$21,818	\$21,210	Negligible	Negligible	***
42. Apprenticeship (2022)	***	***	***	See number 41	See number 41
<b>Fiduciary Income Tax</b>					
17. Louisiana Basic-Skills Training	***	***	***	***	***
22. Apprenticeship (2022)	***	***	***	See note 1	See note 1
24. Apprenticeship (2007)	\$0	***	***	***	***
<b>Individual Income Tax</b>					
63. Louisiana Basic-Skills Training	\$0	***	***	***	***
64. Apprenticeship (2007)	(\$21,301)	Negligible	(\$10,819)	***	***
67. Apprenticeship (2022)	***	***	***	See note 1	See note 1
<b>Total Specialty Income Tax Exemptions - Training Employees Revenue Loss</b>	<b>\$517</b>	<b>\$39,411</b>	<b>(\$10,819)</b>	<b>\$0</b>	<b>\$0</b>
<b>SPECIALTY INCOME TAX EXEMPTIONS - CORPORATE INCOME TAX FORMULA</b>					
<b>Corporation Income Tax</b>					
16. Interest Income and Dividend Income	No data	No data	No data	No data	No data
<b>Total Specialty Income Tax Exemptions- Corporate Income Tax formula</b>	<b>No data</b>	<b>No data</b>	<b>No data</b>	<b>No data</b>	<b>No data</b>
<b>PREFERENTIAL INCOME TAX RATE</b>					
<b>Corporation Franchise Tax</b>					
14. Franchise Tax Suspension for Certain Businesses	***	\$3,620,994	\$7,480,607	\$4,400,000	\$176,000
<b>Corporation Income Tax</b>					
19. Pass-Through Entity Tax Election	\$55,054	\$960,050	\$9,497,205	\$14,825,000	\$16,800,000
<b>Total Preferential Tax Rate</b>	<b>\$55,054</b>	<b>\$4,581,044</b>	<b>\$16,977,812</b>	<b>\$19,225,000</b>	<b>\$16,976,000</b>

**Footnotes for Miscellaneous**

1. The estimated revenue loss for this credit is shown in the listing of credits for number 41, corporation income tax.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>PERSONAL INCOME TAX FORMULA</b>					
<b>Fiduciary Income Tax<sup>1</sup></b>					
2. Resident Estates and Trusts Exemption	\$405,957	\$659,328	\$606,467	\$576,000	\$547,000
<b>Individual Income Tax<sup>1</sup></b>					
16. Dependent/Blind/Aged Exemption/Deduction	\$29,416,648	\$31,930,351	\$28,969,684	\$28,390,000	\$27,822,000
18. Excess Federal Itemized Deductions	\$145,534,514	\$160,778,279	\$151,117,814	\$82,195,000	\$12,963,000
27. Personal Exemption-Standard Deduction <sup>2</sup>	\$223,574,675	\$260,571,257	\$231,708,843	\$227,075,000	\$222,534,000
<b>Total Personal Income Tax Formula Revenue Loss</b>	<b>\$398,931,794</b>	<b>\$453,939,215</b>	<b>\$412,402,808</b>	<b>\$338,236,000</b>	<b>\$263,866,000</b>
<b>NATURAL DISASTER EXEMPTIONS</b>					
<b>Corporation Income Tax<sup>1</sup></b>					
10. Compensation for Disaster Services	No data	No data	No data	No data	No data
17. Hurricane Recovery Entity Benefits	No data	No data	No data	No data	No data
51. LA Citizens Property Insurance Corporation Assessment <sup>3</sup>	\$398,522	\$191,614	\$19,150	Negligible	Negligible
<b>Fiduciary Income Tax<sup>1</sup></b>					
4. Compensation for Disaster Services	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
31. LA Citizens Property Insurance Corporation Assessment	Negligible	Negligible	***	***	***
<b>Individual Income Tax<sup>1</sup></b>					
9. Compensation for Disaster Services	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
19. Hurricane Recovery Entity Benefits	Negligible	\$21,476	Negligible	Unable to anticipate	Unable to anticipate
81. LA Citizens Property Insurance Corporation Assessment <sup>3</sup>	\$4,119,950	\$1,096,469	\$78,608	\$25,000	\$10,000
<b>Sales Tax</b>					
201. State Sales Tax Paid on Property Destroyed in a Natural Disaster	\$196,156	Negligible	\$23,794	Unable to anticipate	Unable to anticipate
<b>Total Natural Disaster Exemptions Revenue Loss</b>	<b>\$4,714,628</b>	<b>\$1,309,559</b>	<b>\$121,552</b>	<b>\$25,000</b>	<b>\$10,000</b>

**Footnotes for Miscellaneous**

- In regards to exemptions, deductions and nonrefundable credits for Corporation Income Tax, Fiduciary Income Tax, and Individual Income Tax, including those listed under Tax Incentives and Exemption Contracts, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 395 and 396.
- The fiscal effect assumes no restrictions on eliminating this deduction. Assuming that to reduce this deduction below the levels in effect January 1, 1974, would require a constitutional amendment, 58 percent of the fiscal effect should be considered protected.
- The estimated revenue loss includes credits claimed on a stand alone form for taxpayers not required to file an income tax return.

[ 77 ]

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>HEALTHCARE/MEDICAL</b>					
<b>Corporation Income Tax</b>					
22. Bone Marrow Donor Expense	\$0	\$0	\$0	\$0	\$0
<b>Fiduciary Income Tax</b>					
12. Bone Marrow Donor Expense	\$0	\$0	\$0	\$0	\$0
13. Pregnancy Related Death	***	***	***	See note 1	See note 1
<b>Individual Income Tax<sup>2</sup></b>					
44. Family Responsibility	***	***	***	***	***
45. Small-Town Health Professional	\$606,487	\$862,125	\$729,761	\$200,000	***
46. Bone Marrow Donor Expense	\$0	***	***	***	***
52. Stillborn Child	***	***	***	\$726,000	\$726,000
53. Pregnancy Related Death <sup>3</sup>	***	***	***	\$75,000	\$75,000
58. Long-Term Insurance Premiums	***	***	***	***	***
<b>Miscellaneous Taxes</b>					
2. CBD Products Approved for Marketing as a Prescription Medication (Consumable Hemp Products Tax)	NRR	NRR	NRR	NRR	NRR
3. CBD Products Recommended for Therapeutic Use Pursuant to R.S. 40:1046 Consumable Hemp Products Tax	NRR	NRR	NRR	NRR	NRR
<b>Sales Tax</b>					
20. Purchases, Leases, and Sales of Services by Free Hospitals	\$1,032,225	\$2,483,787	\$1,980,961	\$2,021,000	\$2,061,000
76. Materials Used Directly in the Collection of Blood	Negligible	Negligible	\$17,762	\$28,000	\$28,000
77. Apheresis Kits and Leuko Reduction Filters	\$0	Negligible	\$0	Negligible	Negligible
113. Orthotic and Prosthetic Devices	\$4,825,713	\$5,865,964	\$6,393,004	\$7,381,000	\$7,529,000
114. Ostomy, Colostomy, Ileostomy, and Other Appliance Devices	\$453,471	\$2,817,652	\$101,273	\$171,000	\$174,000
115. Patient Aids for Home Use when Prescribed by a Physician	***	***	***	***	***
116. Medical Devices Used by Patients Under the Supervision of a Physician	\$18,021,113	\$30,359,466	\$31,017,624	\$44,696,000	\$45,589,000
117. Restorative Materials Used by Dentists	\$561,447	\$476,485	\$736,623	\$675,000	\$689,000
122. Kidney Dialysis Machines, Parts, and Supplies for Home Use when Prescribed by a Physician	\$0	\$0	\$0	Negligible	Negligible
124. Sales of Insulin	***	***	***	***	***
<b>Total Health Care/Medical Revenue Loss</b>	<b>\$25,500,456</b>	<b>\$42,865,479</b>	<b>\$40,977,008</b>	<b>\$55,973,000</b>	<b>\$56,871,000</b>

[ 78 ]

**Footnotes for Miscellaneous**

1. The estimated revenue loss for this credit is included in the total revenue loss for number 53, individual income tax.
2. In regards to nonrefundable credits for Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.
3. The estimated fiscal effect of this credit includes the total revenue loss for fiduciary income.



Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>SPECIALTY - PERFORMANCE OF A SPECIFIC ACTIVITY</b>					
<b>Corporation Income Tax<sup>1</sup></b>					
43. Donations to Qualified Foster Care Organizations <sup>2</sup>	***	***	***	\$687,000	\$687,000
<b>Fiduciary Income Tax<sup>1</sup></b>					
23. Donations to Qualified Foster Care Organizations	***	***	***	See note 3	See note 3
<b>Individual Income Tax<sup>1</sup></b>					
13. Digital Nomad	***	***	***	Unable to anticipate	Unable to anticipate
14. Adaptive Home Improvements for Disabled Individuals	See number 3	See number 3	See number 3	See number 3	See number 3
17. Construction Code Retrofitting	Negligible	Negligible	Negligible	Negligible	Negligible
20. Recreation Volunteer	\$18,157	\$21,971	\$17,621	\$17,000	\$17,000
21. Volunteer Firefighter	\$49,539	\$56,522	\$47,443	\$46,000	\$45,000
25. Net Capital Gains	\$50,376,109	\$43,546,547	\$41,756,662	\$42,676,000	\$41,822,000
34. Adoption from Foster Care	***	***	***	See note 3	See note 3
35. Private Adoption of Certain Infants	***	***	***	See note 3	See note 3
42. Certain Child Care Expenses	\$13,409,555	\$10,568,083	\$32,671,656	\$14,751,000	\$15,046,000
51. Accessible and Barrier-Free Constructed Home	Negligible	\$13,849	***	***	***
59. Living Organ Donation	\$31,168	Negligible	Negligible	Negligible	Negligible
68. Donations to Qualified Foster Care Organizations	***	***	***	See note 3	See note 3
74. Earned Income Tax Credit	\$67,866,568	\$64,757,027	\$70,062,302	\$67,913,000	\$67,924,000
<b>Total Specialty - Performance of a Specific Activity Revenue Loss</b>	<b>\$131,751,096</b>	<b>\$118,963,999</b>	<b>\$144,555,684</b>	<b>\$126,090,000</b>	<b>\$125,541,000</b>
<b>SPECIALTY - PURCHASE OF CERTAIN ITEMS</b>					
<b>Corporation Franchise Tax<sup>1</sup></b>					
21. Purchase of Qualified Recycling Equipment	\$10,297	Negligible	\$18,611	\$10,000	\$10,000
34. Purchases from Prison Industry Enhancement Contractors	\$0	\$0	\$0	\$0	\$0
<b>Corporation Income Tax<sup>1</sup></b>					
29. Donations of Property to Certain Offices and Agencies	***	***	***	***	***
32. Purchase of Qualified Recycling Equipment	\$0	\$0	\$0	\$0	\$0
50. Purchases from Prison Industry Enhancement Contractors <sup>2</sup>	\$0	\$0	\$0	\$0	\$0
52. Solar Energy System	***	***	***	***	***
54. Conversion of Vehicles to Alternative Fuel	\$917,201	\$250,132	\$276,676	\$175,000	\$75,000
<b>Fiduciary Income Tax</b>					
15. Purchase of Qualified Recycling Equipment	\$0	\$0	\$0	\$0	\$0
30. Purchases from Prison Industry Enhancement Contractors	\$0	\$0	\$0	\$0	\$0
32. Solar Energy System	***	***	***	***	***
34. Conversion of Vehicles to Alternative Fuel	\$0	\$0	\$0	***	***

**Footnotes for Miscellaneous**

- In regards to exemptions, deductions and nonrefundable credits for Corporation Franchise Tax, Corporation Income Tax, Fiduciary Income Tax, and Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 389, 395 and 396.
- The estimated revenue loss for this credit includes the total revenue loss for the credit for corporation income, fiduciary income and individual income taxes and the deductions for individual income tax. The estimated revenue loss for FYE 6-23 and 6-24 does not reflect the tax reform as provided by Acts 2021, Nos. 395, and 396.
- The estimated revenue loss for this credit is included in the total revenue loss for number 43, corporation income tax.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>SPECIALTY - PURCHASE OF CERTAIN ITEMS ...Continued</b>					
<b>Individual Income Tax<sup>1</sup></b>					
49. Purchase of Bulletproof Vest	\$15,961	Negligible	Negligible	***	***
56. Donations of Property to Certain Offices and Agencies	***	***	***	***	***
62. Purchase of Qualified Recycling Equipment	Negligible	Negligible	Negligible	Negligible	Negligible
73. Property Insurance	***	***	***	***	***
80. Purchases from Prison Industry Enhancement Contractors	\$0	\$0	\$0	\$0	\$0
82. Solar Energy System	\$4,840,915	***	***	***	***
84. Conversion of Vehicles to Alternative Fuel	\$671,755	\$447,673	\$523,684	\$150,000	\$20,000
<b>Miscellaneous Taxes</b>					
9. Prepaid Wireless Devices and Wireless Devices Used for Data Only (Telecommunication Tax for the Deaf)	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Total Specialty- Purchase of Certain Items Revenue Loss</b>	<b>\$6,456,129</b>	<b>\$697,805</b>	<b>\$818,971</b>	<b>\$335,000</b>	<b>\$105,000</b>
<b>SPECIALTY - COMMUNITY DEVELOPMENT</b>					
<b>Corporation Franchise Tax</b>					
16. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	\$0	\$0
17. Debt Issuance Costs	\$0	\$0	\$0	\$0	\$0
28. Louisiana Community Development Financial Institutions Act	***	***	***	***	***
29. Low-Income Housing	***	***	***	***	***
<b>Corporation Income Tax</b>					
8. Governmental Subsidies for Operating Public Transportation Systems	\$0	\$0	\$0	\$0	\$0
24. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	\$0	\$0
28. Debt Issuance Cost	\$0	\$0	\$0	\$0	\$0
38. Neighborhood Assistance	\$0	\$0	\$0	\$0	\$0
40. Louisiana Community Development Financial Institutions Act	***	***	***	***	***
44. Low-Income Housing	***	***	***	***	***
<b>Fiduciary Income Tax</b>					
16. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	\$0	\$0
18. Debt Issuance Costs	\$0	\$0	\$0	\$0	\$0

[ 08 ]

**Footnotes for Miscellaneous**

1. In regards to nonrefundable credits for Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

Exemptions	FYE 6-20	FYE 6-21	FYE 6-22	FYE 6-23 (projected)	FYE 6-24 (projected)
<b>SPECIALTY - COMMUNITY DEVELOPMENT ...Continued</b>					
<b>Individual Income Tax<sup>1</sup></b>					
54. Donations to Assist Qualified Playgrounds	\$0	Negligible	Negligible	Unable to anticipate	Unable to anticipate
55. Debt Issuance Costs	\$0	\$0	\$0	\$0	\$0
69. Louisiana Community Development Financial Institutions Act	***	***	***	***	***
70. Low-Income Housing	***	***	***	***	***
<b>Total Specialty - Community Development Revenue Loss</b>	<b>\$0</b>	<b>\$0</b>	<b>Negligible</b>	<b>\$0</b>	<b>\$0</b>
<b>COVID-19 PANDEMIC</b>					
<b>Corporation Income Tax<sup>1</sup></b>					
11. COVID-19 Relief Benefits	***	No data	No data	No data	No data
58. COVID-19 Pandemic ATC Licenses	***	Negligible	Negligible	***	***
<b>Fiduciary Income Tax</b>					
35. COVID-19 Pandemic ATC License	***	\$0	\$0	***	***
<b>Individual Income Tax<sup>1</sup></b>					
12. COVID-19 Relief Benefits	***	No data	\$1,817,730	Unable to anticipate	Unable to anticipate
33. COVID-19 Educational Expenses	***	\$76,831	Negligible	***	***
90. COVID-19 Pandemic ATC License	***	\$0	Negligible	Unable to anticipate	***
92. Frontline Workers COVID-19 Hazard Pay	***	\$38,138,500	***	***	***
<b>Total COVID-19 Pandemic Revenue Loss</b>	<b>\$0</b>	<b>\$38,215,331</b>	<b>\$1,817,730</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER EXEMPTIONS</b>					
<b>Tobacco Tax</b>					
Other Exemptions	\$16,357,109	\$20,481,723	\$21,363,036	\$18,639,000	\$22,367,000
<b>Total Other Exemptions Revenue Loss</b>	<b>\$16,357,109</b>	<b>\$20,481,723</b>	<b>\$21,363,036</b>	<b>\$18,639,000</b>	<b>\$22,367,000</b>
<b>Total Miscellaneous Revenue Loss</b>	<b>\$583,766,783</b>	<b>\$681,093,566</b>	<b>\$639,023,782</b>	<b>\$558,523,000</b>	<b>\$485,736,000</b>

**Footnotes for Miscellaneous**

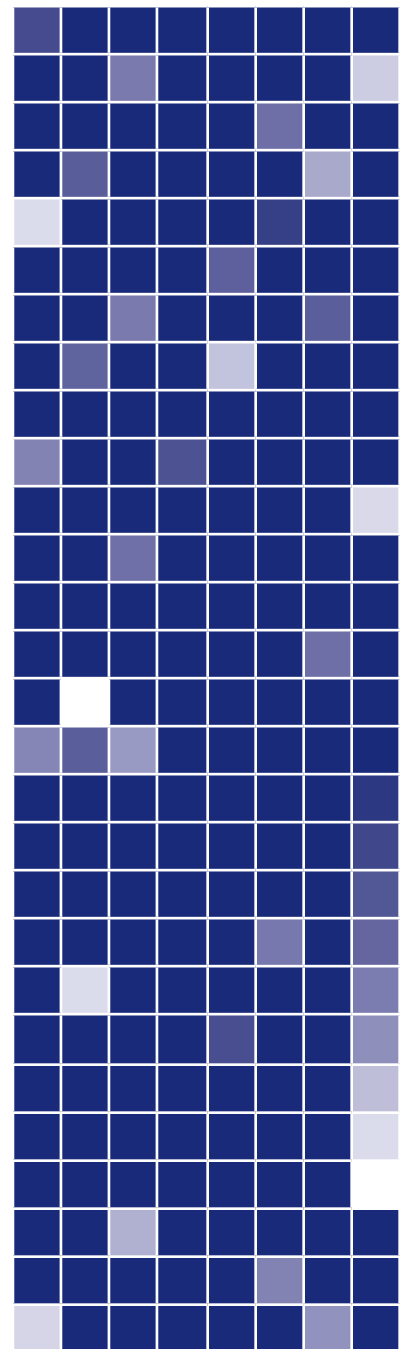
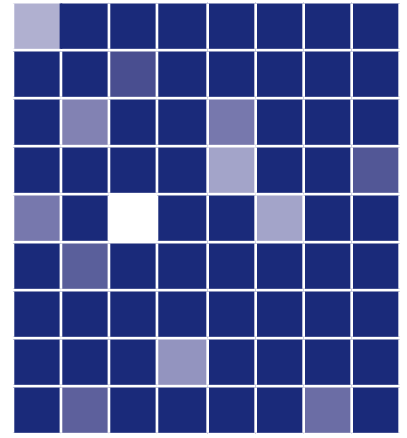
1. In regards to exemptions, deductions and nonrefundable credits for Corporation Income Tax, and Individual Income Tax, the estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 395 and 396.

[ 81 ]



# Listing of Exemptions

## Part 6





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# **Consumable Hemp Products Tax Exemptions**

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# Consumable Hemp Products Tax

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## { Introduction }

Act 247 of the 2019 Regular Legislative Session levied an excise tax on industrial hemp-derived CBD products at the rate of three percent of the retail sales price. Act 336 of the 2021 Regular Legislative Session expanded the tax to apply to all consumable hemp products and changed the name to the Consumable Hemp Products Tax. The tax is paid by the retailer on a monthly basis, and is in addition to any other state and local sales tax due on the retail sale. Collections from this tax are dedicated to the Early Childhood Education Fund. The tax applies to industrial-hemp derived CBD products for the period January 1, 2020 – July 31, 2021, and to all consumable hemp products as of August 1, 2021.

### **Legal Citations**

R.S. 47:1693

### **Tax Base**

January 1, 2020 - July 31, 2021: Retail sales price of industrial hemp-derived CBD products  
Beginning August 1, 2021: Retail sales price of consumable hemp products

### **Tax Rate**

3% of retail sales price

### **Type of Tax Exemptions**

Consumable hemp products tax exemptions are in the form of exemptions from the tax. Exemptions are included in the tax base, but specifically exempted by statute.

### **Significant Changes**

There were no significant changes to the consumable hemp products tax laws during the past year.



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# Consumable Hemp Products Tax

## Index of Exemptions

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**{ EXEMPTIONS }**

1. **CBD Products Approved for Marketing as a Prescription Medication** . . . . .88  
R.S. 47:1693(B)
2. **CBD Products Recommended for Therapeutic Use Pursuant to R.S. 40:1046** . . . . .88  
R.S. 47:1693(B)

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# Consumable Hemp Products Tax

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## { Exemptions }

### 1. CBD Products Approved for Marketing as a Prescription Medication

This exemption provides an exemption from the excise tax for industrial hemp-derived CBD products which have been approved for marketing as a prescription medication by the U.S. Food and Drug Administration.

#### Legal Citation

R.S. 47:1693(B)

#### Origin

Acts 2019, No. 247

#### Effective Date

January 1, 2020

#### Beneficiaries

Consumable hemp product retailers who sell CBD products that have been approved for marketing as a prescription medication by the U.S. Food and Drug Administration and the consumers to whom these products are sold

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there are no reporting requirements for this data.

### 2. CBD Products Recommended for Therapeutic Use Pursuant to R.S. 40:1046

This exemption provides an exemption from the excise tax for industrial hemp-derived CBD products which are recommended for therapeutic use pursuant to R.S. 40:1046 and the consumers to whom these products are sold.

#### Legal Citation

R.S. 47:1693(B)

#### Origin

Acts 2019, No. 247

#### Effective Date

January 1, 2020

#### Beneficiaries

Consumable hemp product retailers who sell CBD products recommended for therapeutic use pursuant to R.S. 40:1046 and the consumers to whom these products are sold

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there are no reporting requirements for this data.

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# Corporation Franchise Tax Exemptions

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# Corporation Franchise Tax

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## { Introduction }

The Louisiana corporation franchise tax was enacted in 1932. The tax was imposed on every domestic corporation and every foreign corporation authorized or doing business in the state, or using any part of its capital, plant, or any other property in the state. As originally enacted, the tax levied was due and payable for the privilege of carrying on or doing business, exercising of its charter or the continuance of its charter within the state.

An initial tax return covering the period beginning with the date the corporation first becomes liable for filing a return and ending with the close of the accounting period, must be filed on or before the fifteenth day of the third month after the corporation first becomes liable. Thereafter, an annual return is due by the fifteenth day of the fourth month after the close of an accounting period. For tax periods beginning on and after January 1, 2017, the annual return is due by the fifteenth day of the fifth month after the close of an accounting period and the initial tax return is due by the fifteenth day of the fourth month after the corporation first becomes liable. The tax is due on the first day of the calendar year or the taxpayer's fiscal year.

The law has been amended many times since 1932. However, an amendment in 1970 to replace the privilege of doing business language in the original act with the statement that the tax levied is due and payable on any one or all of the incidents referred to in the law was one of the more important amendments. For tax periods beginning after December 31, 2005, the amount of borrowed capital included in taxable capital was reduced until fully phased out for the 2011 franchise tax year.

For tax periods beginning before January 1, 2017, a limited liability company (L.L.C.) is not considered to be a corporation for franchise tax purposes, and therefore is not subject to franchise tax. For tax periods beginning on or after January 1, 2017, the imposition of the franchise tax was extended to any entity taxed as a corporation for federal income tax purposes, if it meets any of the criteria for franchise tax, with two exceptions. (1) Any L.L.C. qualified and eligible to make an election to be taxed as an S Corporation on the first day of the franchise tax period. (2) Any other entity that was acquired during the period January 1, 2012 to December 31, 2013, by an entity that was taxed as an S Corporation for federal purposes.

### **Legal Citations**

R.S. 47:601 through 47:618

### **Tax Base**

Capital stock, surplus, and undivided profits

### **Tax Rate**

For periods beginning prior to January 1, 2023, the tax is assessed on the taxable base at the rate of \$1.50 per \$1,000 on the first \$300,000 and \$3.00 per \$1,000 over \$300,000. For periods beginning on or after January 1, 2023, the tax is assessed on the taxable base at the rate of \$2.75 for each \$1,000 in excess of \$300,000. The tax is based on the larger of the assessed value of all real and personal property in the state or the amount of issued and outstanding capital stock, surplus, and undivided profits attributable to Louisiana.

### **Types of Tax Exemptions**

Corporation franchise tax exemptions are in the form of exemptions/exclusions, deductions, and credits. Exemptions/exclusions generally refer to organizations or corporations that are statutorily exempt from the imposition of the corporation franchise tax due to the nature of their operation. Deductions are generally defined as a reduction to the taxable base. Credits are generally defined as a reduction to the amount of tax due. All tax exemptions related to the corporation franchise tax are listed in this report.

### **Significant Changes**

#### **2022 Regular Legislative Session**

Act 410 provides an automatic six-month filing extension for income tax returns as follows:

1. Individual, fiduciary and partnership income tax returns will be automatically extended but if the income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
2. Corporation income tax returns will receive an extension if the taxpayer timely requests an extension for federal income tax purposes. The extension is for six months or until the extended federal due date, whichever is later. If the corporation income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.

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# Corporation Franchise Tax

---

## { Introduction }

3. Corporate franchise tax returns, for taxpayers who also file a corporation income tax return, will receive the extension according to the corporation income tax return rules. If the taxpayer files a corporation franchise tax return only, the franchise tax return is not eligible for an extension in accordance with R.S. 47:612 which refers to R.S. 287.614(D).

Applicable to taxable periods beginning on or after January 1, 2022. Effective August 1, 2022.

HR 178 urges and requests the House Ways and Means Committee to study the state's tax structure, including state tax exemptions and credits, and to make recommendations concerning eliminating the state tax levied on individual and corporate income and corporation franchise taxes and reforming state tax exemptions and credits to the legislature prior to the convening of the 2023 Regular Session of the Legislature of Louisiana. Requests the Department of Revenue to work in conjunction with and provide input and support to the study. Effective June 2, 2022.

SR 168 urges and requests the Department of Economic Development (LED), in consultation with the Department of Revenue (LDR), to study Louisiana's tax preference items, including deductions, credits, exemptions, exclusions, suspensions, discounts, refunds, special rates, special methods of reporting, preferential calculation methods, and all other government programs and grants for the purposes of determining which items or programs deliver the greatest benefit to Louisiana small-owned businesses. The resolution further requires LED, in consultation with LDR, to make and report its findings to the Senate Committee of Revenue & Fiscal Affairs no later than 60 prior to the start of the 2023 Regular Session of the Louisiana Legislature. Effective June 8, 2022.

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# Corporation Franchise Tax

## Index of Exemptions

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### { EXEMPTIONS/EXCLUSIONS }

1.	Agricultural Cooperative, Farmer Credit, and Farmers' Credit Cooperative Associations . . . . .	.94
	R.S. 3:84	
2.	Cooperative Marketing Associations . . . . .	.94
	R.S. 3:147	
3.	Credit Unions . . . . .	.95
	R.S. 6:662	
4.	Limited Liability Companies . . . . .	.95
	R.S. 12:1368, R.S. 47:601(C)	
5.	Certain Foreign Corporations . . . . .	.96
	R.S. 12:302(L)	
6.	Electric Cooperatives . . . . .	.96
	R.S. 12:425	
7.	Certain Entities . . . . .	.97
	R.S. 47:608	

### { DEDUCTIONS }

8.	Bank-Holding Corporations . . . . .	.98
	R.S. 47:602(B)	
9.	Public-Utility Holding Corporations . . . . .	.98
	R.S. 47:602(C)	
10.	Public Water Utility Companies . . . . .	.99
	R.S. 47:602(D)	
11.	Members of Controlled Groups that Include a Telephone Corporation . . . . .	.99
	R.S. 47:602(E)	
12.	Regulated Utility Companies . . . . .	100
	R.S. 47:605(C), R.S. 47:606(E)	
13.	Holding Company . . . . .	100
	R.S. 47:602(G)	

### { PREFERENTIAL TAX RATE }

14.	Franchise Tax Suspension for Certain Businesses . . . . .	101
	R.S. 47:601.1	

### { CREDITS }

15.	Louisiana Work Opportunity . . . . .	101
	R.S. 47:287.750	
16.	Donations to Assist Qualified Playgrounds . . . . .	102
	R.S. 47:6008	
17.	Debt Issuance Costs . . . . .	102
	R.S. 47:6017	
18.	Donations to Public Elementary or Secondary Schools . . . . .	103
	R.S. 47:6013	
19.	Donations of Material, Equipment, or Instructors Made to Certain Training Providers . . . . .	103
	R.S. 47:6012	
20.	Employment of the Previously Unemployed . . . . .	104
	R.S. 47:6004	
21.	Purchase of Qualified Recycling Equipment . . . . .	104
	R.S. 47:6005	
22.	Louisiana Basic-Skills Training . . . . .	105
	R.S. 47:6009	
23.	Apprenticeship (2007) . . . . .	105
	R.S. 47:6033	
24.	Rehabilitation of Historic Structures . . . . .	106
	R.S. 47:6019	
25.	Youth Jobs . . . . .	106
	R.S. 47:6028	

---

# Corporation Franchise Tax

## Index of Exemptions

---

26.	<b>Apprenticeship</b> . . . . .	107
	47:6033	
27.	<b>Louisiana Capital Investment</b> . . . . .	107
	R.S. 51:2771	
28.	<b>Louisiana Community Development Financial Institutions Act</b> . . . . .	108
	R.S. 51:3081 through 3094	
29.	<b>Low-Income Housing</b> . . . . .	108
	R.S. 47:12	
30.	<b>Inventory Tax/Ad Valorem Tax</b> . . . . .	109
	R.S. 47:6006	
31.	<b>Ad Valorem Tax on Natural Gas</b> . . . . .	110
	R.S. 47:6006	
32.	<b>Ad Valorem Tax on Offshore Vessels</b> . . . . .	111
	R.S. 47:6006.1	
33.	<b>Ad Valorem Tax Paid by Certain Telephone Companies</b> . . . . .	111
	R.S. 47:6014	
34.	<b>Purchases from Prison Industry Enhancement Contractors</b> . . . . .	112
	R.S. 47:6018	
35.	<b>Milk Producers</b> . . . . .	112
	R.S. 47:6032	
36.	<b>School Readiness Child Care Provider</b> . . . . .	113
	R.S. 47:6105	
37.	<b>School Readiness Business-Supported Child Care</b> . . . . .	113
	R.S. 47:6107(A)(1)	
38.	<b>School Readiness Fees and Grants to Resource and Referral Agencies</b> . . . . .	114
	R.S. 47:6107(A)(2)	

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# Corporation Franchise Tax

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## { Exemptions/Exclusions }

### 1. **Agricultural Cooperative, Farmer Credit, and Farmers' Credit Cooperative Associations**

Qualifying cooperative associations are exempt from corporation franchise tax and all other license taxes, except for the annual \$10 license fee paid to the Secretary of State and ad valorem property taxes. The purpose of this exemption is to minimize the tax burden on these nonprofit associations.

#### **Legal Citation**

R.S. 3:84

#### **Origin**

Acts 1938, No. 40, amended by Acts 1966, No. 228

#### **Effective Date**

July 1, 1938

#### **Beneficiaries**

The agricultural industry

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

### 2. **Cooperative Marketing Associations**

These associations are exempt from all franchise or other license taxes, except for taxes on real estate, furniture, and fixtures. These associations, however, must pay an annual \$10 license fee. The purpose of this exemption is to minimize the tax burden on these nonprofit organizations.

#### **Legal Citation**

R.S. 3:147

#### **Origin**

Acts 1922, No. 57

#### **Effective Date**

July 1, 1922

#### **Beneficiaries**

Cooperative marketing associations and individuals and companies marketing their goods and services through these organizations

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.



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# Corporation Franchise Tax

---

## { Exemptions/Exclusions }

### 3. Credit Unions

Credit unions, together with all accumulations therein, are exempt from all taxes except for taxes on immovable property owned. The shares of a credit union are not subject to a stock transfer tax when issued by the corporation or when transferred from one member to another. No fees, taxes, or any of the stipulations as to capital stock set forth in general statutes for corporations apply to credit unions. The purpose of this exemption is to minimize the tax burden on these nonprofit organizations.

#### Legal Citation

R.S. 6:662

#### Origin

Acts 1924, No. 40

#### Effective Date

July 1, 1924

#### Beneficiaries

Individuals who are a member of a state or federal chartered credit union

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

### 4. Limited Liability Companies

For taxable periods beginning before January 1, 2017, limited liability companies (L.L.C.) are taxed the same as a partnership. Partnerships are not subject to corporation franchise tax, therefore, limited liability companies are not subject to corporation franchise tax.

For tax periods beginning on or after January 1, 2017, the imposition of the franchise tax was extended to any entity taxed as a corporation for federal income tax purposes, if it meets any of the criteria for franchise tax, with two exceptions. (1) Any L.L.C. qualified and eligible to make an election to be taxed as an S Corporation on the first day of the franchise tax period. (2) Any other entity that was acquired during the period January 1, 2012, to December 31, 2013, by an entity that was taxed as an S Corporation for federal purposes. Therefore, for the purpose of franchise tax, an L.L.C. is treated and taxed in the same manner that it is treated and taxed for federal income tax purposes.

#### Legal Citations

R.S. 12:1368, R.S. 47:601(C)

#### Origin

Acts 1992, No. 780, Renumbered from R.S. 1950, §12:325 by Acts 1968, No. 105, amended by Acts 2016, 1st Ex. Sess., No. 12

#### Effective Date

July 7, 1992

#### Beneficiaries

Members of such organizations

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

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# Corporation Franchise Tax

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## { Exemptions/Exclusions }

### 5. Certain Foreign Corporations

Foreign corporations operating as mutual savings banks, mutual savings fund societies, real estate investment trusts, state banks or trust companies, insurance companies, corporations associated with real estate investment trust as its advisor, group insurance and annuity corporations, and nonprofit or nontrading corporations are exempt from the corporation franchise tax if their Louisiana operations are limited to certain activities related to making, acquiring, or participating in loans. The purpose of this exemption is to make it easier for Louisiana businesses and individuals to borrow money.

#### **Legal Citations**

R.S. 12:302(L)

#### **Origin**

Acts 1968, No. 105, Amended by Acts 1972, No. 751

#### **Effective Date**

1968

#### **Beneficiaries**

Certain foreign corporations referred to in the law

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

### 6. Electric Cooperatives

Electric cooperatives are exempt from all income and excise taxes, except for a fee of \$10 per each one hundred persons or fraction thereof to whom electricity is supplied within the state. The purpose of this exemption is to minimize the tax burden on these nonprofit electric cooperatives.

#### **Legal Citation**

R.S. 12:425

#### **Origin**

Acts 1940, No. 266, Renumbered from R.S. 1950, §12:325 by Acts 1968, No. 105

#### **Effective Date**

July 18, 1940

#### **Beneficiaries**

Individuals and companies purchasing electricity from electric cooperatives

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

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# Corporation Franchise Tax

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## { Exemptions/Exclusions }

### 7. Certain Entities

Various franchise tax exemptions have been granted to certain, usually nonprofit, organizations and corporations. The purpose of these exemptions is to minimize the tax burden for qualifying nonprofit organizations. Exempted corporations are listed below.

- A. Labor corporations and corporations organized by labor unions or organizations for the purpose of holding title to property.
- B. Family agricultural and family horticultural corporations organized under the laws of and domiciled in the state of Louisiana.
- C. Certain agricultural and horticultural corporations, other than family corporations, organized under the laws of and domiciled in the state of Louisiana.
- D. Mutual savings banks, national banking corporations, and banking corporations organized under the laws of the state of Louisiana, who pay a tax for their shareholders or whose shareholders pay a tax on their shares of stock under other laws of this state, and building and loan associations.
- E. Fraternal beneficiary societies, orders, or associations operating under the lodge system, or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and providing for the payment of life, sick, accident, or other benefits to members or their dependents.
- F. Cemetery companies owned and operated exclusively for the benefit of their members or which are not operated for profit.
- G. Any corporation, community chest, or fund, organized and operated exclusively for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals.
- H. Business leagues, chambers of commerce, real estate boards, or boards of trade not organized for profit and of which no part of the net earnings benefits any private shareholder or individual.
- I. Nonprofit civic leagues or organizations operated exclusively for charitable, educational, or recreational purposes.
- J. Clubs organized and operated exclusively for pleasure, recreation, or other nonprofit purposes.
- K. Benevolent life insurance associations of a purely local character, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations, but only if 85 percent or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses.

### 7. Certain Entities (*continued*)

- L. Insurance companies paying a premium tax under Title 22 of the Louisiana Revised Statutes of 1950.
- M. Certain farmers, fruit growers, or like associations organized and operated on a cooperative basis for the purpose of marketing products or purchasing supplies and equipment.
- N. Corporations organized by exempt farmers' cooperatives to finance crop operations of members.
- O. Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to organizations organized and operated exclusively for religious, charitable, scientific, literary, and educational purposes, of which no part of the net earnings benefits any private stockholder.
- P. Voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the association members or their dependents.
- Q. Teachers' retirement fund associations of a purely local character, if no part of their net earnings (other than through payment of retirement benefits) benefits any private shareholder or individual, and if the income consists solely of amounts received from public taxation, amounts received from assessments upon the teaching salaries of members, and income from investments.

#### **Legal Citation**

R.S. 47:608

#### **Origin**

Various legislative acts since 1958

#### **Effective Date**

Various dates from 1958

#### **Beneficiaries**

Members and shareholders of these exempt organizations

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

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# Corporation Franchise Tax

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## { Deductions }

### 8. Bank-Holding Corporations

Bank-holding corporations are allowed a deduction from their taxable base for the portion of their assets used to finance the operation of the subsidiary bank. In order to be deducted, the investments in and advances to subsidiaries must be included in the taxable capital of the holding corporation. The purpose of this deduction is to prevent the double taxation of these assets; first from the holding company and second from the subsidiary bank.

**Legal Citation**

R.S. 47:602(B)

**Origin**

Acts 1970, No. 385

**Effective Date**

Taxable periods beginning after December 31, 1970

**Beneficiaries**

Bank holding corporations and shareholders

**Estimated Fiscal Effect**

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

### 9. Public-Utility Holding Corporations

A regulated public-utility holding corporation may deduct from its taxable base that portion of its assets used to finance the operation of its subsidiaries. The deduction is calculated by multiplying the sum of its investment in and advances to its subsidiary corporations by its Louisiana corporation franchise tax apportionment percent. In order to be deducted, the investments in and advances to subsidiaries must be included in the taxable capital of the holding corporation. However, public-utility holding companies have a minimum annual corporation franchise tax of \$100,000. The purpose of this deduction is to encourage corporations to relocate their principal office in Louisiana.

**Legal Citation**

R.S. 47:602(C)

**Origin**

Acts 1973, No. 119, amended by Acts 1994, No.40

**Effective Date**

June 1973

**Related Provision**

R.S. 47:602(G)(4)

**Beneficiaries**

Public-utility holding companies, who own subsidiary corporations and who locate their home office in Louisiana, and their shareholders

**Estimated Fiscal Effect**

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

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# Corporation Franchise Tax

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## { Deduction }

### 10. Public Water Utility Companies

Corporations, with one or more subsidiary public water utility corporations, are allowed to deduct the amounts of its investment in and advances to these subsidiary corporations from taxable capital. In order to be deducted, the investments in and advances to subsidiaries must be included in the taxable capital of the holding corporation. The purpose of this deduction is to tax these assets at the subsidiary corporation level only.

#### Legal Citation

R.S. 47:602(D)

#### Origin

Acts 1990, No. 385

#### Effective Date

Taxable periods beginning on or after January 1, 1991

#### Beneficiaries

Public utility water corporations with investments in and advances to subsidiary corporations and shareholders of public utility water corporations

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

### 11. Members of Controlled Groups that Include a Telephone Corporation

Any corporation in a controlled group, having as a member of such group a telephone corporation regulated by the Louisiana Public Service Commission, can deduct from its taxable capital its investment in and advances to any member of the controlled group that is included in its taxable capital. The purpose of this deduction is to eliminate double taxation of investments in and advances to an affiliated corporation in a controlled group having a telephone company as a member of the group.

#### Legal Citation

R.S. 47:602(E)

#### Origin

Acts 1994, No. 134

#### Effective Date

Taxable periods beginning on or after January 1, 1994

#### Beneficiaries

Corporations in a controlled group having as a member of such group a telephone corporation regulated by the Louisiana Public Service Commission

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

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# Corporation Franchise Tax

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## { Deduction }

### 12. Regulated Utility Companies

Certain regulated public utility companies are allowed to deduct from surplus those accounts representing assets for which no money, service, or thing of value was paid by the utility companies except for the regulated service or product. The purpose of this deduction is to effect equal tax treatment for regulated and nonregulated utility companies.

#### Legal Citations

R.S. 47:605(C), R.S. 47:606(E)

#### Origin

Acts 1992, No. 156, amended by Acts 2008, 2<sup>nd</sup> Ex. Sess., No. 10

#### Effective Date

Taxable periods beginning on or after January 1, 1993

#### Beneficiaries

Public utility companies that are required by their regulatory authority to increase assets and surplus by amounts meeting the statutes' criteria

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

### 13. Holding Company

Corporations, with one or more subsidiaries as defined below, are allowed to deduct the amounts of its investment in and advances to these subsidiary corporations from taxable capital. In order to be deducted the investments in and advances to subsidiaries must be included in the taxable capital of the holding corporation. The purpose of this deduction is to tax these assets at the subsidiary corporation level only.

For purposes of this deduction, a subsidiary is any corporation that is subject to franchise tax and in which at least 80 percent of the voting and nonvoting power of all classes of their stock, membership, partnership, or other ownership interests are owned, directly or indirectly, by a corporation subject to the franchise tax imposed by R.S. 47:601(A).

#### Legal Citation

R.S. 47:602(G)

#### Origin

Acts 2016, 1st Ex. Sess., No. 12

#### Effective Date

Taxable periods beginning on or after January 1, 2017

#### Beneficiaries

Corporations whose subsidiary corporations are subject to franchise tax

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

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# Corporation Franchise Tax

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## { Preferential Tax Rate }

### 14. Franchise Tax Suspension for Certain Businesses

The corporation franchise tax levied at a rate of \$1.50 for each \$1,000 or major fraction thereof, on the first \$300,000 of taxable capital will not apply to small business corporations for franchise tax periods beginning between July 1, 2020, and June 30, 2021. A small corporation is defined as a business who is exercising its charter, or qualified to do business or is actually doing business in the state, or owning or using any part of its capital, plant or other property in this state who is subject to the corporation franchise tax and who has taxable capital of one million dollars or less. Acts 2021, No. 389 extended the suspension through franchise tax periods beginning before July 1, 2023. With the passage of Constitutional amendment #2 in November 2021, the \$1.50 rate does not apply to taxable periods beginning on or after January 1, 2023.

#### Legal Citation

R.S. 47:601.1

#### Origin

Acts 2020 1st Ex. Sess., No. 15, amended by Acts 2021, No. 389

#### Effective Date

Effective for franchise tax periods beginning between July 1, 2020, and July 1, 2023.

#### Related Provision

HCR 66 of the 2020 Regular Session

#### Beneficiaries

Corporations who have taxable capital of one million dollars or less

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$4,400,000	\$176,000

## { Credits }

### 15. Louisiana Work Opportunity

A nonrefundable credit is allowed for a business that hires an eligible re-entrant. "Eligible re-entrant" means an inmate or former inmate who is eligible to participate and is actively participating in a work release program provided for in R.S. 15:11, 1111, 1199.9, or 1199.10 and meets all of the criteria provided for in R.S. 15:1199.7. The credit is equal to 5% of the total wages paid to an eligible re-entrant in an eligible job for twelve consecutive months following release of the eligible re-entrant from imprisonment. The credit is limited to \$2,500 per eligible re-entrant and is earned upon certification from the Dept. of Public Safety and Corrections or the applicable sheriff. Only one credit may be earned per eligible re-entrant and the credit may be carried forward for a period not to exceed 5 years.

#### Legal Citation

R.S. 47:287.750

#### Origin

Acts 2021, No. 453

#### Sunset Date

December 31, 2025

#### Beneficiaries

Businesses employing one or more eligible re-entrants

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there were no credits reported in the Fiscal Year 2021-22.

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# Corporation Franchise Tax

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## { Credits }

### 16. Donations to Assist Qualified Playgrounds

A non-refundable tax credit is allowed for donations to assist qualified playgrounds in certain economically depressed areas. The donation may be in the form of cash, equipment, goods, or services. The purpose of this credit is to encourage donations to qualifying playgrounds.

For returns filed prior to July 1, 2015, the credit is equal to the lesser of \$1,000 or one-half the value of the donation. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to the lesser of \$720 or 36 percent of the value of the donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6008

#### Origin

Acts 1992, No. 898, amended by Acts 1997, No. 658; Acts 2002, No. 11; Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

Taxable periods beginning after December 31, 1992

#### Beneficiaries

Economically depressed areas benefit from this credit, which should help to improve the quality of life of the residents

#### Estimated Fiscal Effect

\$0; no future activity is anticipated.

### 17. Debt Issuance Costs

An economic development corporation is allowed a non-refundable credit equal to the filing fee paid to the Louisiana Bond Commission for the preparation and issuance of bonds for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to 72 percent of the filing fee paid. The credit is taken in the taxable period in which the expenses were incurred.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6017

#### Origin

Acts 2002, No. 78, amended by Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

June 25, 2002

#### Beneficiaries

Economic development corporations

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.



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# Corporation Franchise Tax

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## { Credits }

### 18. Donations to Public Elementary or Secondary Schools

A non-refundable credit is allowed for qualified donations made to public elementary or secondary schools. For returns filed prior to July 1, 2015, the credit allowed is for 40 percent of the appraised value of the donation. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit allowed is for 29 percent of the appraised value of the donation. For tax years beginning on or after January 1, 2017, the credit allowed is for 28 percent of the appraised value of the donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6013

#### Origin

Acts 1998, No. 51, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

July 1, 1998

#### Beneficiaries

Corporations that make such donations and public schools in the state

#### Estimated Fiscal Effect

\$0; no future activity is anticipated.

### 19. Donations of Material, Equipment, or Instructors Made to Certain Training Providers

A non-refundable credit is allowed for donations of materials, equipment, or instructors made to training providers, vocational/technical schools, apprenticeship programs registered with the Louisiana Workforce Commission, or community colleges within the state. For returns filed prior to July 1, 2015, the credit is for one-half the value of the materials, equipment, or services donated. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is for 36 percent of the value. The tax credit when combined with other tax credits cannot exceed 20 percent of the employer's tax liability for any taxable year.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6012

#### Origin

Acts 1998, No. 30, amended by Acts 2002, No. 11; Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

June 24, 1998

#### Sunset Date

December 31, 2000

#### Reestablished

August 15, 2002 for taxable periods beginning after December 31, 2002

#### Beneficiaries

Corporations who take the tax credit and the citizens of the state that benefit from better equipped training facilities

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.

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# Corporation Franchise Tax

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## { Credits }

### 20. Employment of the Previously Unemployed

A non-refundable credit is allowed for employment of each previously unemployed person in a qualified newly created full-time job and is allowed during the taxable period that the employee has completed one year of full-time service with the employer. The credit is in lieu of other job tax credits provided for in the law. The purpose of this credit is to encourage creation of new jobs, which will provide job opportunities for the previously unemployed. For returns filed prior to July 1, 2015, the credit is \$750 for each qualified new job and employee. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is \$540 for each qualified new job and employee.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6004

#### Origin

Acts 1989, No. 636, amended by Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

Taxable periods beginning on or after July 1, 1990

#### Repealed

Acts 2019, No. 202 for corporation franchise tax periods beginning on or after January 1, 2020. However, taxpayers have five years to utilize the credit.

#### Beneficiaries

Corporations who hire previously unemployed Louisiana citizens as well as Louisiana citizens who benefit from new employment, production and income opportunities

#### Estimated Fiscal Effect

This credit is repealed as of December 31, 2018; however, any unused credits may still be used. No activity is anticipated.

### 21. Purchase of Qualified Recycling Equipment

A non-refundable credit is allowed for the purchase of new recycling manufacturing or process equipment and/or qualified service contracts. If the equipment is sold before the total credit is claimed, the credit otherwise allowable may be claimed in the tax year of the sale and any unused credit is canceled for future periods.

The amount of the credit is computed at 20 percent of the cost of the equipment less other tax credits received for the purchase of the equipment, but may not exceed 50 percent of the tax liability before the credit for returns filed prior to July 1, 2015. Total credits certified by the secretary of the Department of Environment Quality in any calendar year shall not exceed five million dollars. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for 14.4 percent of the qualifying purchase or contract. For tax years beginning on or after January 1, 2017, the credit is allowed is for 14 percent. The total credits certified in any calendar year shall not exceed \$3.6 million.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6005

#### Origin

Acts 1991, Nos. 359 and 1052, amended by Acts 2005, No. 319; Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

Reestablished June 30, 2005

#### Beneficiaries

Corporations who invest in qualifying equipment in the state as well as Louisiana citizens who benefit from an improved environment

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$10,000	\$10,000

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# Corporation Franchise Tax

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## { Credits }

### 22. Louisiana Basic-Skills Training

For returns filed prior to July 1, 2015, corporations are allowed a non-refundable credit of \$250 per qualified employee who participates in a basic-skills training program at an accredited school. The credit cannot exceed \$30,000 for any single business in a particular year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for \$180 per qualified employee and is limited to \$21,600 for any single business or industry enterprise in a particular tax year. Basic-skills training means any employer-paid training for qualified employees that enhances the employees' reading, writing, or mathematical skills to at least a twelfth grade level. The purpose of this credit is to encourage corporations to provide basic skills training, which will result in a more educated workforce.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6009

#### Origin

Acts 1992, No. 1098, amended by Acts 1997, No. 658; Acts 2015, No. 125; Acts 2016 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

July 1, 1993

#### Repealed

Acts 2019, No. 202 for corporation franchise tax periods beginning on or after January 1, 2020. However, taxpayers have two years to utilize the credit.

#### Beneficiaries

Companies who provide qualified training to employees as well as Louisiana employees who benefit from improved skills

#### Estimated Fiscal Effect

This credit is repealed as of December 31, 2018.

### 23. Apprenticeship (2007)

A non-refundable credit is allowed for employers for employing eligible apprentices. The credit is equal to one dollar for each hour of employment of each eligible apprentice, not to exceed 1,000 hours for each eligible apprentice. An eligible apprentice means a person who has entered into a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program or a person who is enrolled in a training program accredited by the National Center for Construction Education and Research that has no less than four levels of training and no less than 500 hours of instruction.

#### Legal Citation

R.S. 47:6033

#### Origin

Acts 2007, No. 472, amended by Acts 2011, No. 126

#### Effective Date

July 11, 2007 for taxable periods beginning after December 31, 2007

#### Repealed

Acts 2015, No. 357, effective June 29, 2015

However, taxpayers have ten years to utilize the credit.

#### Beneficiaries

Employers of eligible apprentices

#### Estimated Fiscal Effect

This credit is repealed as of June 29, 2015; however, any unused credits may still be used. No activity is anticipated.

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# Corporation Franchise Tax

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## { Credits }

### 24. Rehabilitation of Historic Structures

A non-refundable credit is allowed for the eligible cost and expenses incurred during the rehabilitation of a historic structure located in a downtown development or a cultural district. Eligible structures must be nonresidential real property or residential rental property. The credit is for 25 percent of the eligible costs and expenses of the rehabilitation incurred prior to January 1, 2018 and 20 percent for eligible costs and expenses incurred on or after January 1, 2018. No taxpayer or affiliate shall claim more than five million dollars of credit per year for any number of structures rehabilitated within a particular downtown development or a cultural district. The credit is earned only in the year in which the property attributable to the expenditures is placed in service.

For Part 2 applications received by the Department of Culture, Recreation and Tourism (CRT) on or after January 1, 2021, no more than \$125 million in credits can be certified per calendar year.

#### Legal Citation

R.S. 47:6019

#### Origin

Acts 2002, No. 60, amended by Acts 2005, No. 439; Acts 2007, No. 182 and 298; Acts 2009, No. 444; Acts 2011, No. 409; Acts 2013, No. 263 and 418; Acts 2015, No. 108; Acts 2017, No. 403; Acts 2020, 1st Ex. Sess., No. 25

#### Effective Date

July 1, 2002 and taxable periods beginning January 1, 2008 for a cultural district

#### Sunset Date

Taxable periods ending before January 1, 2026; however, taxpayers have five years to utilize the credit.

#### Beneficiaries

Individuals or businesses rehabilitating a qualified historic structure

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$7,074,000	\$7,881,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 389.

### 25. Youth Jobs

A nonrefundable credit is allowed for a business that hires one or more eligible youths on or after July 1, 2021. "Eligible youths" means an individual who has attained the age of 16 but has not yet attained the age of 24, is unemployed prior to being hired by a business applying for the credit, will be working full-time or part-time that pays wages that are equivalent to the wages paid for similar jobs, with adjustments for experience or training, and meets at least one of other enumerated criteria. The credit is equal to \$1,250 for each eligible youth hired in a full-time position and \$750 for each eligible youth hired in a part-time position. The credit is capped at \$5 million per calendar year.

#### Legal Citation

R.S. 47:6028

#### Origin

Acts 2021, No. 454

#### Effective Date

June 23, 2021

#### Sunset Date

June 30, 2027

#### Beneficiaries

Businesses hiring one or more eligible youths

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

See number 41, corporation income tax section.

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# Corporation Franchise Tax

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## { Credits }

### 26. Apprenticeship (2022)

A nonrefundable credit is allowed for a business that hires an eligible apprentice. An “Eligible Apprentice” means: 1.) a person who has entered into a written apprenticeship agreement with an employer or an association of employers pursuant to a registered apprenticeship program provide for in Chapter 4 of Title 23 of LA Revised Statutes of 1950; or 2.) is enrolled in a training program accredited by the National Center for Construction Education and Research which has no less than four levels of training and no less than 500 hours of instruction. For each eligible apprentice employed for a minimum of 250 hours, the credit is equal to \$1.25 per hour of employment for a maximum credit of \$1,250 per eligible apprentice. The credit may be carried forward for a period no to exceed 5 years. The credit is capped at \$2 million dollars per calendar year.

#### Legal Citation

47:6033

#### Origin

Acts 2021, No. 454

#### Effective Date

Taxable periods beginning after December 31, 2021

#### Beneficiaries

Businesses employing one or more eligible apprentices

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

See number 41, corporation income tax section.

### 27. Louisiana Capital Investment

Corporations are allowed a non-refundable tax credit equal to five percent of the capital costs of a qualifying project. The credit is against the corporation franchise tax that is generated by or arising out of the qualifying project in each of the 20 years commencing with the year during which the qualifying project is placed in service. Certain small projects must employ at least 15 new employees and certain large projects must employ at least 20 new employees at an average compensation between \$8 and \$10 per hour in order to take the credit. The purpose of this credit is to encourage creation of new jobs through industry expansion.

#### Legal Citation

R.S. 51:2771

#### Origin

Acts 1996 1<sup>st</sup> Ex. Sess., No. 42, amended by Acts 1998, No. 36

#### Effective Date

July 1, 1996

#### Sunset Date

June 30, 2000

However, credits granted prior to June 30, 2000, shall remain effective for the remainder of the 20-year period.

#### Beneficiaries

Corporations that reduce their corporation franchise tax with this credit and individuals who are employed as a result of project expansions

#### Estimated Fiscal Effect

This credit sunsetted as of June 30, 2000.

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# Corporation Franchise Tax

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## { Credits }

### **28. Louisiana Community Development Financial Institutions Act**

This provision creates the Louisiana Community Development Financial Institutions (LCDFI) Act. A LCDFI is any legal entity whose primary business activity is the investment of cash to acquire equity in or provide financing assistance as a licensed business and industrial development corporation to qualified Louisiana businesses in low-income communities and provides for an income and franchise tax credit for individuals and businesses that invest in LCDFIs. The credits are transferable and can be carried forward indefinitely. Any unused allocation of credits from a previous year may be carried forward and granted in the next year. For returns filed prior to July 1, 2015, the non-refundable credit is to be calculated as 75 percent of the investment. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is to be calculated as 54 percent of the investment.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citations**

R.S. 51:3081 through 3094

#### **Origin**

Acts 2005, No. 491, amended by Acts 2007, No. 345; Acts 2015, No. 125; Acts 2017, No. 400

#### **Effective Date**

July 12, 2005

#### **Sunset Date**

July 1, 2009, but provisions relevant to any granted tax credits continue to apply until July 1, 2012

#### **Related Provision**

R.S. 51:3092

#### **Beneficiaries**

Taxpayers that invest in LCDFI's, LCDFIs and low-income communities.

#### **Estimated Fiscal Effect**

This credit sunsetted as of July 1, 2009; however, any unused credits may still be used. No activity is anticipated.

### **29. Low-Income Housing**

A non-refundable credit is allowed for providers of certain low-income housing. The credit is computed in accordance with the provisions of Section 42 of the 1986 Internal Revenue Code as modified by Act 972 of the 1990 Legislative Session. The purpose of this credit is to encourage investment in low-income housing.

#### **Legal Citation**

R.S. 47:12

#### **Origin**

Acts 1990, No. 1033

#### **Effective Date**

Taxable periods beginning on or after July 1, 1990

#### **Sunset Date**

December 31, 1993; however, unused credits can be carried forward until used.

#### **Beneficiaries**

Corporations providing low-income housing and the recipients of low-income housing

#### **Estimated Fiscal Effect**

This credit sunsetted as of June 30, 2000.

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# Corporation Franchise Tax

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## { Credits }

### 30. Inventory Tax/Ad Valorem Tax

A refundable tax credit is allowed for ad valorem taxes paid to political subdivisions on inventory held by manufacturers, distributors, and retailers for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, but before July 1, 2016, regardless of the tax year to which it relates, the credit allowed is equal to 100 percent of the ad valorem taxes paid if the amount paid is less than \$10,000. If the ad valorem taxes paid are \$10,000 or more, only 75 percent of the excess credit over tax can be refunded with the remaining 25 percent carried forward for five years.

For returns filed on or after July 1, 2016:

- Groups of affiliated companies are required to be treated as one taxpayer for purposes of the limitations on refundability.
- If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- For new business entities formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- The credit is nonrefundable for taxes paid on inventory by any manufacturer who claimed the property tax exemption under the Industrial Tax Exemption Program (ITEP) during the same year the inventory taxes were paid, and for taxes paid by any company related to such manufacturer on inventory that is related to the business of such manufacturer.

For tax periods beginning on or after January 1, 2016, certain property held by persons engaged in the short term rental of such items qualifies for the credit. For returns filed on or after July 1, 2017, only taxpayers that are included on the same consolidated federal income tax return are required to combine their inventory taxes paid in order to determine the amount of the excess credit that is refundable.

For taxable years ending after December 31, 2020, the carryover period for the nonrefundable portion has increased from five (5) years to 10 years.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit. For the 2020 tax year only, taxpayers, including members included in a consolidated federal tax return that are treated as one taxpayer, who employed a minimum of 100 full-time employees at each location in the state for whom withholding tax was remitted to

### 30. Inventory Tax/Ad Valorem Tax *(continued)*

LDR for at least one month within each of the first three quarters of calendar year 2020 and the total amount eligible for the credit is less than or equal to \$1 million, 100 percent of any excess credit is refundable. Act 59 does not apply to any manufacturer who claimed the property tax exemption under ITEP during the same year the inventory taxes were paid.

#### Legal Citation

R.S. 47:6006

#### Origin

Acts 1991, No. 153, amended by Acts 1994, No. 28; Acts 2002, No. 11; Acts 2005, No. 363; Acts 2015, No. 133; Acts 2016, 2nd Ex. Sess., Nos. 4 and 5; Acts 2017, Nos. 338 and 385; Acts 2020, 2nd Ex. Sess., Nos. 50, 56, and 59

#### Effective Date

July 1, 1992

#### Beneficiaries

Corporations that are manufacturers, distributors, and retailers paying ad valorem taxes on inventory

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$120,000,000	\$119,000,000



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# Corporation Franchise Tax

---

## { Credits }

### 31. Ad Valorem Tax on Natural Gas

A refundable tax credit is allowed for the amount of ad valorem taxes paid to political subdivisions of Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, but before July 1, 2016, regardless of the tax year to which it relates, the credit allowed is equal to 100 percent of the ad valorem taxes paid if the amount paid is less than \$10,000. If the ad valorem taxes paid are \$10,000 or more, only 75 percent of the excess credit over tax can be refunded with the remaining 25 percent carried forward for five years.

For returns filed on or after July 1, 2016:

- Groups of affiliated companies are required to be treated as one taxpayer for purposes of the limitations on refundability.
- If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- For new business entities formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.

For returns filed on or after July 1, 2017, only taxpayers that are included on the same consolidated federal income tax return are required to combine their taxes paid in order to determine the amount of the excess credit that is refundable.

For taxable years ending after December 31, 2020, the carryover period for the nonrefundable portion has increased from five (5) years to 10 years.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit. For the 2020 tax year only, taxpayers, including members included in a consolidated federal tax return that are treated as one taxpayer, who employed a minimum of 100 full-time employees at each location in the state for whom withholding tax was remitted to LDR for at least one month within each of the first three quarters of calendar year 2020 and the total amount eligible for the credit is less than or equal to \$1 million, 100 percent of any excess credit is refundable. Act 59 does not apply to any manufacturer who claimed the property tax exemption under ITEP during the same year the inventory taxes were paid.

### 31. Ad Valorem Tax on Natural Gas (continued)

#### Legal Citation

R.S. 47:6006

#### Origin

Acts 2005, No. 363, amended by Acts 2015 No. 133; Acts 2016, 2nd Ex. Sess., No. 4; Acts 2017, Nos. 338 and 385; Acts 2020, 2nd Ex. Sess., Nos. 50, 56, and 59

#### Effective Date

August 15, 2005

#### Beneficiaries

Corporations paying ad valorem taxes on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$3,870,000	\$3,947,000



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# Corporation Franchise Tax

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## { Credits }

### 32. Ad Valorem Tax on Offshore Vessels

A refundable credit is allowed for ad valorem taxes paid on vessels that operate principally in Outer Continental Shelf Lands Act Waters. To qualify for the credit, the taxpayer must certify to the assessor that the vessel operated principally in outer continental shelf waters within the calendar year immediately before the tax year of assessment of the vessel and the ad valorem tax must have been paid to the political subdivision without protest. However, for taxable periods beginning on or after January 1, 2018, a taxpayer who pays the ad valorem tax under protest must notify the Department of Revenue within five business days of the date that the lawsuit is filed. The credit is equal to 100 percent of the taxes paid.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit.

#### Legal Citation

R.S. 47:6006.1

#### Origin

Acts 1994, 3rd Ex. Sess., No. 59, amended by Acts 2002, No. 11; Acts 2017, No. 418; Acts 2020, 2nd Ex. Sess., No. 56

#### Effective Date

July 7, 1994

#### Beneficiaries

Corporations paying ad valorem taxes on vessels operating in Outer Continental Shelf Lands Act Waters

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$17,000,000	\$17,340,000

### 33. Ad Valorem Tax Paid by Certain Telephone Companies

A refundable credit is allowed for 40 percent of the total ad valorem taxes paid to Louisiana political subdivisions by telephone companies on their public service properties which are assessed by the Louisiana Tax Commission at 25 percent of fair market value pursuant to 47:1854.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit.

#### Legal Citation

R.S. 47:6014

#### Origin

Acts 2000, No. 22; Acts 2002, No. 11; Acts 2005, No. 266; Acts 2007, No. 358; Acts 2015, No. 357; Acts 2020, 2nd Ex. Sess., No. 56

#### Effective Date

The credit is effective for income and franchise tax years ending on or after December 31, 2001

#### Beneficiaries

Telephone companies and the public they serve

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$8,188,000	\$8,200,000

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# Corporation Franchise Tax

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## { Credits }

### 34. Purchases from Prison Industry Enhancement Contractors

For returns filed prior to July 1, 2015, a refundable credit is allowed for the state sales and use taxes paid on purchases of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, a credit is allowed for 72 percent of the state sales and use taxes paid on purchases of specialty apparel items from a PIE contractor. PIE contractors use inmate labor to produce items for sale and then pay 30 percent of the salary paid to the inmates back to the state.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6018

#### Origin

Acts 2002, No. 32, amended by Acts 2007, No. 466; Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

This credit is effective for income and franchise tax becoming due after December 31, 2002

#### Reestablished

Taxable periods beginning on or after January 1, 2007

#### Beneficiaries

Private Sector Prison Industry Enhancement contractors and individuals who purchase items from them

#### Estimated Fiscal Effect

\$0; no activity is anticipated.

### 35. Milk Producers

A refundable credit is allowed for resident taxpayers engaged in the business of producing milk for sale. The credit will be allowed when the USDA Uniform Price in Federal Order Number 7 drops below the announced production price established by the Department of Agriculture and Forestry at any time during the calendar year. Qualified taxpayers are eligible for tax credits based on the production and sale of milk below the announced production price over a calendar year.

The Department of Health must certify to the Department of Revenue, by January 31 of the following year, which milk producers are eligible to receive the credits. Any producer not certified by the Department of Health will not be entitled to the credits. For returns filed prior to July 1, 2015, the credits allowed for each milk producer may not exceed \$30,000 per calendar year, and the total amount of tax credits allowed for all producers may not exceed \$2.5 million per calendar year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credits allowed for each milk producer may not exceed \$21,600 per calendar year, and the total amount of tax credits allowed for all producers may not exceed \$1.8 million per calendar year.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6032

#### Origin

Acts 2007, No. 461, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

January 1, 2007

#### Beneficiaries

Resident taxpayers engaged in the business of producing milk for sale

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$10,000	\$10,000

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# Corporation Franchise Tax

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## { Credits }

### 36. School Readiness Child Care Provider

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Louisiana Department of Education (LDE) for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

Child care providers participating in Quality Start are allowed a refundable credit based on the average monthly number of children who either participate in the Child Care Assistance Program administered by LDE or who are foster children in the custody of Department of Children, Family and Services and attending facilities operated by a child care provider, multiplied by an amount based upon the quality rating of the facility.

#### Legal Citation

R.S. 47:6105

#### Origin

Acts 2007, No. 394

#### Effective Date

January 1, 2008

#### Beneficiaries

Child care providers participating in Quality Start, a program that is designed to increase the quality of child care and early learning for all children throughout Louisiana

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$717,000	\$731,000

### 37. School Readiness Business-Supported Child Care

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Department of Education for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

A refundable credit is allowed for a taxpayer who incurs eligible business-supported child-care expenses. The credit amount depends upon the quality rating of the child care facility to which the expenses are related or the quality rating of the child care facility that the child attends. Eligible business-supported child-care expenses include expenses to construct, renovate, or expand a child care center, purchase equipment for a center, maintain or operate a center, or subsidize child care for their employees.

#### Legal Citation

R.S. 47:6107(A)(1)

#### Origin

Acts 2007, No. 394

#### Effective Date

January 1, 2008

#### Beneficiaries

Businesses that support child care centers participating in Quality Start, the child care centers and students and the state through the increase in the quality of child care and early learning

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$145,000	\$148,000

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# Corporation Franchise Tax

---

## { Credits }

### **38. School Readiness Fees and Grants to Resource and Referral Agencies**

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Department of Education for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

A refundable credit is allowed for a taxpayer whose business pays fees and grants to child care resource and referral agencies. These are private agencies that contract with the Department of Education to provide important information and services to parents and child care providers. The credit is equal to the amount donated but cannot exceed \$5,000 per tax year.

#### **Legal Citation**

R.S. 47:6107(A)(2)

#### **Origin**

Acts 2007, No. 394

#### **Effective Date**

January 1, 2008

#### **Beneficiaries**

Businesses that support child care centers participating in Quality Start, the child care centers and students and the state through the increase in the quality of child care and early learning.

<b>Estimated Fiscal Effect</b>	
<b>FYE 6-23</b>	<b>FYE 6-24</b>
\$113,000	\$115,000

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# **Hazardous Waste Disposal Tax Exemptions**

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# Hazardous Waste Disposal Tax

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## { Introduction }

In 1984, Act 8 of the First Extraordinary Session levied a one-time tax on the hazardous waste content of the land. The tax was at the rate of \$2 per ton of waste disposed or stored in the land during 1981, 1982, 1983, and the first six months of 1984. This tax was administered by the Department of Environmental Quality, but collected by the Department of Revenue.

This Act also levied the hazardous waste disposal tax on the disposal of hazardous waste in Louisiana and on certain storage of waste. The disposal tax rates were set at \$5 per dry-weight ton of waste disposed at the same site where produced or generated and \$10 per dry-weight ton of waste disposed or stored at a site other than where produced or generated. The tax was deemed collectible from the generator of the hazardous waste, if the generator disposed of his own hazardous waste, or from the disposer who must collect the tax from the generator of the waste at the time that the disposer received the waste. All generators and disposers must be registered with the Louisiana Department of Environmental Quality.

In 1988, Act 655 increased the rates to \$10 per dry-weight ton of hazardous waste disposed on site and \$20 per dry-weight ton of hazardous waste disposed at another site. This act further provided that the rates would increase \$1 per year until 1998. Additional provisions of the 1988 Act were the imposition of a tax of \$25 per dry-weight ton of extremely hazardous waste disposed in Louisiana and for the taxation of waste imported into Louisiana for disposal or storage.

The tax rates were again increased in 1990 by the passage of Act 391. This legislation changed the rates from \$10, \$20, and \$25 per dry-weight ton to \$30, \$60, and \$100, respectively. An additional provision allowed a credit of 0.5 percent of the tax due for collecting and remitting the tax timely. A tax on the transportation of hazardous and extremely hazardous wastes was also levied at the rate of \$25 per gross-weight ton of hazardous or extremely hazardous wastes transported in Louisiana for disposal or storage in Louisiana.

During the 1992 Regular Legislative Session, Act 526 was enacted which reduced the tax on the disposal of waste at a site other than where produced from \$60 per dry-weight ton to \$40 per dry-weight ton. This legislation also repealed the tax on transporting hazardous or extremely hazardous waste effective July 1, 1992.

### **Legal Citations**

R.S. 47:821 through 47:832

### **Tax Base**

Dry-weight ton, or fraction thereof, of hazardous or extremely hazardous wastes disposed in Louisiana and of hazardous wastes stored for more than 90 days

### **Tax Rate**

Effective July 1, 1992:

- \$30 per ton of hazardous waste disposed at the site where produced
- \$40 per ton of hazardous waste disposed at a site other than where produced
- \$100 per ton of extremely hazardous waste disposed

Imported wastes produced out-of-state and disposed in Louisiana are taxed at either the current effective tax rate or at the rate that would be paid for disposal in the generating state, whichever is higher.

### **Types of Tax Exemptions**

For hazardous waste disposal tax purposes, the tax exemption is in the form of a credit. Credits are generally defined as a reduction to the amount of tax due.

### **Significant Changes**

There were no significant changes to the hazardous waste disposal tax laws during the past year.

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# Hazardous Waste Disposal Tax

## Index of Exemption

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{ CREDIT }

1. Timely Payment . . . . .	118
R.S. 47:823(E)	

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# Hazardous Waste Disposal Tax

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{ Credit }

## 1. Timely Payment

A credit of 0.5 percent is allowed for the accurate and timely remittance of the taxes due. The purpose of this credit is to encourage compliance and to compensate companies for expenses related to collection and remittance of the tax.

### Legal Citation

R.S. 47:823(E)

### Origin

Acts 1990, No. 391

### Effective Date

August 1, 1990

### Beneficiaries

Registered generators and disposers of hazardous waste who accurately and timely remit the taxes due

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$10,000	Negligible



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# **Corporation Income Tax Exemptions**

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# Corporation Income Tax

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## { Introduction }

The Louisiana corporation income tax was authorized by the 1921 state constitution. The first tax was levied in 1934 at the rate of four percent of corporate earnings exceeding \$3,000. In 1977, Louisiana raised the income tax rate from a flat rate of four percent to a five-tier tax rate schedule that ranged from four percent of the first \$25,000 of taxable income to a maximum of eight percent of the taxable income exceeding \$200,000. In 2021, Louisiana reduced the income tax rate to a three-tier tax rate schedule that ranged from three and one half percent of the first \$50,000 of taxable income to a maximum of seven and one half percent of the taxable income exceeding \$150,000. Louisiana allows a deduction in computing taxable income for 100 percent of the federal income taxes paid on income taxable to Louisiana, which reduces the effective corporation income tax through 2021. For tax periods beginning on or after January 1, 2022, the deduction for the federal income taxes paid on income taxable to Louisiana was repealed in order to reduce the actual tax rates.

Like many other states that impose a corporate income tax, Louisiana closely follows the federal system. That is, the state employs the federal definition of income and deductions with certain modifications. Act 16 of the First Extraordinary Session of 1986 enacted R.S. 47:287.2 through 47:287.785 relative to corporation income tax and provided for the conformance of this tax to the federal tax system.

For multi-state corporations, Louisiana net income is generally determined through formula apportionment. Under the formula apportionment method, total net income is generally apportioned to Louisiana based on the average of three factors: property, revenue, and wages.

Domestic corporations and other entities taxed as corporations for federal income tax purposes that organized under the laws of Louisiana, unless specifically exempted, must file an income tax return each year. Foreign corporations and other entities taxed as corporations for federal income tax purposes, organized under the laws of other states, who derive income from Louisiana sources, regardless of whether or not they have net income, must file an income tax return unless specifically exempted.

An income tax return is due by the fifteenth day of the fourth month following the close of an accounting period. For income tax periods beginning on and after January 1, 2016, the income tax return is due by the fifteenth day of the fifth month following the close of an accounting period.

### **Legal Citations**

R.S. 47:287.2 through 47:287.785

### **Tax Base**

Taxable income earned within or derived from sources within Louisiana.

### **Tax Rate**

For tax periods beginning before January 1, 2022, four percent on the first \$25,000; five percent on the next \$25,000; six percent on the next \$50,000; seven percent on the next \$100,000; eight percent on the taxable income above \$200,000. For tax periods beginning on or after January 1, 2022, three and one half percent on the first \$50,000; five and one half percent on the next \$100,000; seven and one half percent on the taxable income above \$150,000.

### **Type of Tax Exemptions**

Corporation income tax exemptions are in the form of exemptions/exclusions, deductions, and credits. An exemption/exclusion generally means that a corporation is statutorily exempt from the imposition of the corporate income tax because of the nature of the corporation's business or a specific item of income that is not taxed. Deductions are generally defined as a reduction in net income to arrive at taxable income. Credits are generally defined as a reduction to the amount of tax due. All exemptions related to corporation income tax are contained in this report.

The federal income tax deduction, although a statutory deduction, is also required by the state constitution. Repeal of this deduction requires a vote of the people. For this reason, this deduction has been separated from the others and appears at the end of this section.

### **Significant Changes**

#### **2022 Regular Legislative Session**

Act 410 provides an automatic six-month filing extension for income tax returns as follows:

1. Individual, fiduciary and partnership income tax returns will be automatically extended but if the income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
2. Corporation income tax returns will receive an extension if the taxpayer timely requests an extension for federal income tax purposes. The extension is for six months or until the extended federal due date, whichever

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# Corporation Income Tax

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## { Introduction }

is later. If the corporation income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.

3. Corporate franchise tax returns, for taxpayers who also file a corporation income tax return, will receive the extension according to the corporation income tax return rules. If the taxpayer files a corporation franchise tax return only, the franchise tax return is not eligible for an extension in accordance with R.S. 47:612 which refers to R.S. 287.614(D).

Applicable to taxable periods beginning on or after January 1, 2022. Effective August 1, 2022.

Act 595 makes technical corrections to properly reference the amounts utilized in calculation of the distributive shares reported to tiered partners for purposes of reporting federal adjustments through the adopted state partnership audit regime. Effective August 1, 2022.

HR 178 urges and requests the House Ways and Means Committee to study the state's tax structure, including state tax exemptions and credits, and to make recommendations concerning eliminating the state tax levied on individual and corporate income and corporation franchise taxes and reforming state tax exemptions and credits to the legislature prior to the convening of the 2023 Regular Session of the Legislature of Louisiana. Requests the Department of Revenue to work in conjunction with and provide input and support to the study. Effective June 2, 2022.

SR 168 urges and requests the Department of Economic Development (LED), in consultation with the Department of Revenue (LDR), to study Louisiana's tax preference items, including deductions, credits, exemptions, exclusions, suspensions, discounts, refunds, special rates, special methods of reporting, preferential calculation methods, and all other government programs and grants for the purposes of determining which items or programs deliver the greatest benefit to Louisiana small-owned businesses. The resolution further requires LED, in consultation with LDR, to make and report its findings to the Senate Committee of Revenue & Fiscal Affairs no later than 60 prior to the start of the 2023 Regular Session of the Louisiana Legislature. Effective June 8, 2022.

# Corporation Income Tax

## Index of Exemptions

### { EXEMPTIONS/EXCLUSIONS }

<b>1.</b>	<b>Credit Unions</b> . . . . .	<b>125</b>
	R.S. 6:662	
<b>2.</b>	<b>Certain Foreign Corporations</b> . . . . .	<b>125</b>
	R.S. 12:302(K) and (L)	
<b>3.</b>	<b>Electric Cooperatives</b> . . . . .	<b>126</b>
	R.S. 12:425	
<b>4.</b>	<b>State Banking Corporations and Shareholders</b> . . . . .	<b>126</b>
	R.S. 47:8, R.S. 47:121(2)	
<b>5.</b>	<b>Dividends from National Banking Corporations and State Banking Corporations</b> . . . . .	<b>127</b>
	R.S. 47:287.71(B)(6)	
<b>6.</b>	<b>Interest on State or Local Government Obligations</b> . . . . .	<b>127</b>
	R.S. 47:48, R.S. 47:287.71(B)(4)	
<b>7.</b>	<b>Certain Exempt Entities</b> . . . . .	<b>128</b>
	R.S. 47:121(1)-(15), R.S. 47:287.501, R.S. 47:287.521(A)	
<b>8.</b>	<b>Governmental Subsidies for Operating Public Transportation Systems</b> . . . . .	<b>129</b>
	R.S. 47:51, R.S. 47:287.71(B)(2)	
<b>9.</b>	<b>Subchapter S Corporation</b> . . . . .	<b>129</b>
	R.S. 47:287.732	
<b>10.</b>	<b>Compensation for Disaster Services</b> . . . . .	<b>130</b>
	R.S. 47:53.5, R.S. 47:287.71(B)(8)	
<b>11.</b>	<b>COVID-19 Relief Benefits</b> . . . . .	<b>130</b>
	R.S. 47:293(9)(a), (10), 297.16	

### { DEDUCTIONS }

<b>12.</b>	<b>Percentage Depletion</b> . . . . .	<b>131</b>
	R.S. 47:158(C), R.S. 47:287.745	
<b>13.</b>	<b>Net Louisiana Operating Loss</b> . . . . .	<b>131</b>
	R.S. 47:246, R.S. 47:287.86	
<b>14.</b>	<b>I.R.C. Section 280E Expense</b> . . . . .	<b>132</b>
	R.S. 47:287.73(C)(1)	
<b>15.</b>	<b>I.R.C. Section 280C Expense</b> . . . . .	<b>132</b>
	R.S. 47:287.73(C)(4)	
<b>16.</b>	<b>Interest Income and Dividend Income</b> . . . . .	<b>133</b>
	R.S. 47:287.738(F)	
<b>17.</b>	<b>Hurricane Recovery Entity Benefits</b> . . . . .	<b>133</b>
	R.S. 47:287.738(G)	
<b>18.</b>	<b>Employment of Qualified Disabled Individuals</b> . . . . .	<b>134</b>
	R.S. 47:297.13	

### { PREFERENTIAL TAX RATE }

<b>19.</b>	<b>Pass-Through Entity Tax Election</b> . . . . .	<b>134</b>
	R.S. 47:287.732.2	

### { CREDITS }

<b>20.</b>	<b>Insurance Company Premium Tax</b> . . . . .	<b>135</b>
	R.S. 47:227	
<b>21.</b>	<b>Louisiana Work Opportunity</b> . . . . .	<b>135</b>
	R.S. 47:287.750	
<b>22.</b>	<b>Bone Marrow Donor Expense</b> . . . . .	<b>136</b>
	R.S. 47:287.758	
<b>23.</b>	<b>Employment of Certain First-Time Nonviolent Offenders</b> . . . . .	<b>136</b>
	R.S. 47:287.752	
<b>24.</b>	<b>Donations to Assist Qualified Playgrounds</b> . . . . .	<b>137</b>
	R.S. 47:6008	
<b>25.</b>	<b>Contribution of Tangible Property of Sophisticated &amp; Technological Nature to Educational Institutions</b> . . . . .	<b>137</b>
	R.S. 47:37, R.S. 47:287.755	
<b>26.</b>	<b>Employee and Dependent Health Insurance Coverage</b> . . . . .	<b>138</b>
	R.S. 47:287.759	
<b>27.</b>	<b>Donations to Public Elementary or Secondary Schools</b> . . . . .	<b>138</b>
	R.S. 47:6013	

---

# Corporation Income Tax

## Index of Exemptions

---

28.	Debt Issuance Costs . . . . .	139
	R.S. 47:6017	
29.	Donations of Property to Certain Offices and Agencies . . . . .	139
	R.S. 47:6011	
30.	Donations of Material, Equipment, or Instructors Made to Certain Training Providers. . . . .	140
	R.S. 47:6012	
31.	Employment of the Previously Unemployed . . . . .	140
	R.S. 47:6004	
32.	Purchase of Qualified Recycling Equipment . . . . .	141
	R.S. 47:6005	
33.	Louisiana Basic-Skills Training . . . . .	141
	R.S. 47:6009	
34.	Apprenticeship (2007) . . . . .	142
	R.S. 47:6033	
35.	New Jobs. . . . .	142
	R.S. 47:34, R.S. 47:287.749	
36.	Certain Refunds Issued by Utilities. . . . .	143
	R.S. 47:265, R.S. 47:287.664	
37.	Hiring Eligible Re-Entrants . . . . .	143
	R.S. 47:287.748	
38.	Neighborhood Assistance . . . . .	144
	R.S. 47:35, R.S. 47:287.753	
39.	Rehabilitation of Historic Structures . . . . .	144
	R.S. 47:6019	
40.	Louisiana Community Development Financial Institutions Act. . . . .	145
	R.S. 51:3081 through 3094	
41.	Youth Jobs . . . . .	145
	R.S. 47:6028	
42.	Apprenticeship . . . . .	146
	R.S. 47:6033	
43.	Donations to Qualified Foster Care Organizations . . . . .	146
	R.S. 47:6042	
44.	Low-Income Housing . . . . .	147
	R.S. 47:12	
45.	Donations to School Tuition Organization. . . . .	147
	R.S. 47:6301	
46.	Inventory Tax/Ad Valorem Tax . . . . .	148
	R.S. 47:6006	
47.	Ad Valorem Tax on Natural Gas . . . . .	149
	R.S. 47:6006	
48.	Ad Valorem Tax on Offshore Vessels . . . . .	150
	R.S. 47:6006.1	
49.	Ad Valorem Tax Paid by Certain Telephone Companies. . . . .	150
	R.S. 47:6014	
50.	Purchases from Prison Industry Enhancement Contractors . . . . .	151
	R.S. 47:6018	
51.	LA Citizens Property Insurance Corporation Assessment . . . . .	151
	R.S. 47:6025	
52.	Solar Energy System . . . . .	152
	R.S. 47:6030	
53.	Milk Producers . . . . .	152
	R.S. 47:6032	
54.	Conversion of Vehicles to Alternative Fuel . . . . .	153
	R.S. 47:6035	
55.	School Readiness Child Care Provider . . . . .	154
	R.S. 47:6105	
56.	School Readiness Business-Supported Child Care . . . . .	154
	R.S. 47:6107(A)(1)	

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# Corporation Income Tax

## Index of Exemptions

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57.	<b>School Readiness Fees and Grants to Resource and Referral Agencies</b> . . . . .	155
	R.S. 47:6107(A)(2)	
58.	<b>COVID-19 Pandemic ATC License</b> . . . . .	155
	R.S. 47:6041	
<b>{ REBATE }</b>		
59.	<b>Donations to School Tuition Organization.</b> . . . . .	156
	R.S. 47:6301	
<b>{ EXEMPTION REQUIRED BY THE STATE CONSTITUTION }</b>		
60.	<b>Federal Income Tax Deduction</b> . . . . .	156
	La. Const., art. VII, Part I, § 4(A), R.S. 47:55, R.S. 47:241, R.S. 47:287.85, R.S. 47:287.732.2(C)	

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# Corporation Income Tax

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## { Exemptions/Exclusions }

### 1. Credit Unions

Credit unions, together with all accumulations therein, are exempt from all taxes except for immovable property owned. The shares of a credit union are not subject to a stock-transfer tax when issued by the corporation or when transferred from one member to another. No fees or taxes, nor any of the stipulations as to capital stock set forth in general statutes for corporations, apply to credit unions. The purpose of this exemption is to minimize the tax burden on these nonprofit organizations.

#### Legal Citation

R.S. 6:662

#### Origin

Acts 1924, No. 40

#### Effective Date

July 1, 1924

#### Beneficiaries

Individuals who are a member of a state- or federal-chartered credit union

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

### 2. Certain Foreign Corporations

Foreign corporations operating as mutual savings banks, mutual savings funds societies, real estate investment trusts, state banks or trust companies, insurance companies, corporations associated with real estate investment trusts, group insurance and annuity corporations, and nonprofit or nontrading corporations are exempt from state corporation income tax if their Louisiana operations are limited to certain activities related to making, acquiring, or participating in loans. The purpose of this exemption is to make it easier for Louisiana businesses and individuals to borrow money.

#### Legal Citations

R.S. 12:302(K) and (L)

#### Origin

Acts 1968, No. 105

#### Effective Date

1968

#### Beneficiaries

Certain foreign corporations referred to in the law

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

---

# Corporation Income Tax

---

## { Exemptions/Exclusions }

### 3. Electric Cooperatives

Electric cooperatives are exempt from all excise and income taxes, except for the fee of \$10 for each 100 persons, or fraction thereof, to whom electricity is supplied within the state. The purpose of this exemption is to minimize the tax burden on nonprofit electric cooperatives.

#### Legal Citation

R.S. 12:425

#### Origin

Acts 1924, No. 266

#### Effective Date

July 1, 1940

#### Beneficiaries

Individuals and companies purchasing electricity from electric cooperatives

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

### 4. State Banking Corporations and Shareholders

State banking corporations and their shareholders are taxed in the same manner as National Banking Corporations who are exempt from corporation income tax. The purpose of this exemption is to grant state corporations and their shareholders the same tax exemptions allowed to national banking corporations and their shareholders.

#### Legal Citations

R.S. 47:8, R.S. 47:121(2)

#### Origin

Acts 1966, No. 445

#### Effective Date

July 1, 1966

#### Related Provision

R.S. 12:302(K) and (L)

#### Beneficiaries

State chartered banks and their shareholders

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.



---

# Corporation Income Tax

---

## { Exemptions/Exclusions }

### 5. Dividends from National Banking Corporations and State Banking Corporations

Dividends from national banking corporations and state banking corporations are excluded from the gross income of corporations. The federal law in effect at the time the state income tax statutes were enacted prohibited states from taxing dividends of national banking corporations. Although this prohibition was removed, Louisiana did not change its statutes to tax these dividends. The purpose of this exclusion is to comply with federal laws in effect at the time of enactment.

#### Legal Citation

R.S. 47:287.71(B)(6)

#### Origin

Acts 1934, No. 21, Acts 1986, 1st Ex. Sess., No. 16, amended by Acts 2015, No. 123; Acts 2016, 1st Ex. Sess., No. 1; Acts 2017, No. 352

#### Related Provision

R.S. 47:287.738(F)

#### Beneficiaries

Individual and corporate shareholders of national banking corporations

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

### 6. Interest on State or Local Government Obligations

Interest received on obligations issued by the state or its political or municipal subdivisions is excluded from gross income. The purpose of this exclusion is to encourage investment in Louisiana obligations.

#### Legal Citations

R.S. 47:48, R.S. 47:287.71(B)(4)

#### Origin

Acts 1934, No. 21, Acts 1986, 1st Ex. Sess., No. 16

#### Effective Date

1934

#### Related Provision

R.S. 47:287.738(F)

#### Beneficiaries

State and local governments and the individuals and entities that invest in their obligations

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

---

# Corporation Income Tax

---

## { Exemptions/Exclusions }

### 7. Certain Exempt Entities

Organizations described in Internal Revenue Code sections 401(a) or 501 are exempt from corporation income tax to the extent that those organizations are exempt from income taxation under federal law. Also, the Louisiana corporation income statute exempts certain other entities. The purpose of this exemption is to provide financial assistance to these nonprofit organizations. The following is a list of exempt entities:

- A. Labor, agricultural, and horticultural organizations that are educational or instructive in character, and are designed to encourage the development of agricultural and horticultural products. The income from these organizations must be used exclusively to meet the necessary expenses of upkeep and operation.
- B. Mutual savings banks, national banking corporations, and banking corporations organized under the laws of the state of Louisiana, who pay a tax for their shareholders, or whose shareholders pay a tax on their shares of stock under other laws of this state, and building and loan associations.
- C. Fraternal beneficiary societies, orders, or associations operating under the lodge system, or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and providing for the payment of life, sick, accident, or other benefits to members of the society, order, or association or their dependents.
- D. Nonprofit cemetery companies owned and operated exclusively for the benefit of their members.
- E. Any corporation, community chest, or fund, organized and operated exclusively for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals.
- F. Business leagues, chambers of commerce, real estate boards, or boards of trade not organized for profit and no part of the net earnings benefits any private shareholder or individual.
- G. Nonprofit civic leagues or organizations operated exclusively for charitable, educational, or recreational purposes.
- H. Clubs organized and operated exclusively for pleasure, recreation, or other nonprofit purposes.
- I. Benevolent life insurance associations of a purely local character, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations, but only if 85 percent or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses.

### 7. Certain Exempt Entities *(continued)*

- J. Farmers' or other mutual hail, cyclone, casualty, or fire insurance companies or associations (including interinsurers and reciprocal underwriters), but only if the income of which is used or held for the purpose of paying losses or expenses.
- K. Certain farmers, fruit growers, or like associations organized and operated on a cooperative basis for the purpose of marketing products or purchasing supplies and equipment.
- L. Corporations organized by exempt farmers' cooperatives to finance crop operations of members.
- M. Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to organizations that are organized and operated exclusively for religious, charitable, scientific, literary, and educational purposes. No part of the net earnings can benefit any private stockholder.
- N. Voluntary employees' beneficiary associations providing for the payment of life, sick, accident, or other benefits to the members of the association or their dependents.
- O. Teachers' retirement fund associations of a purely local character, if no part of their net earnings (other than through payment of retirement benefits) benefits a private shareholder or individual, and if the income consists solely of amounts received from public taxation, amounts received from assessments upon the teaching salaries of members, and income in respect of investments.

### Legal Citations

R.S. 47:121(1)-(15), R.S. 47:287.501, R.S. 47:287.521(A)

### Origin

Acts 1934, Nos. 21 and 28, amended by Acts 1964, No. 461; Acts 1981, No. 121; Acts 1986, 1st Ex. Sess., No. 16

### Effective Date

1934

### Beneficiaries

Members and shareholders of these exempt corporations

### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

---

# Corporation Income Tax

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## { Exemptions/Exclusions }

### 8. Governmental Subsidies for Operating Public Transportation Systems

Funds received by a corporation from a governmental entity to subsidize the operation and maintenance of a public transportation system are excluded from gross income. The purpose of this exclusion is to provide financial assistance to public transportation systems.

For returns filed on or after July 1, 2015, but before June 30, 2018, regardless of the tax year to which it relates, and returns for tax periods beginning during the calendar years of 2015, 2016, and 2017, regardless of date filed, the exemption is limited to 72 percent of the funds received.

If an extension was granted prior to July 1, 2015, and the return was filed by the extended due date, the exemption is reduced; but one-third of the reduced portion of the exemption may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citations

R.S. 47:51, R.S. 47:287.71(B)(2)

#### Origin

Acts 1979, No. 300, Acts 1986, 1st Ex. Sess., No. 16, amended by Acts 2015, No. 123; Acts 2018, 2nd Ex. Sess., No. 4

#### Effective Date

Taxable periods beginning on or after January 1, 1979

#### Beneficiaries

Certain public-service corporations

#### Estimated Fiscal Effect

\$0; this exclusion has been inactive. No future activity is anticipated.

### 9. Subchapter S Corporation

Corporations classified as S corporations under Subchapter S of the Internal Revenue Code are required to file Louisiana corporation income tax returns. To arrive at taxable income Subchapter S corporations may exclude a percentage of their Louisiana net income. The excludable percentage is determined by dividing the number of issued and outstanding shares of capital stock of the Subchapter S corporation owned by Louisiana "resident individuals" on the last day of the corporation's tax year by the total number of issued and outstanding shares of capital stock of the corporation on the last day of the corporation's tax year. No share will be excluded unless its owner has filed a Louisiana individual income tax return that includes the owner's share of the Subchapter S corporation's income. The purpose of this exclusion is to limit income taxation on Subchapter S corporation income to either the corporate or shareholder level. The revenue loss associated with this exclusion is the gross revenue loss calculated using corporate income tax return data and is not offset by the amount of income tax paid on the Subchapter S corporation income included on individual income tax returns.

#### Legal Citation

R.S. 47:287.732

#### Origin

Acts 1986, 1st Ex. Sess., No. 16, amended by Acts 1989, No. 622; Acts 2002, No. 17

#### Effective Date

Taxable periods beginning on or after January 1, 1991

#### Beneficiaries

Subchapter S corporation shareholders

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$583,514,000	\$566,797,000

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# Corporation Income Tax

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## { Exemptions/Exclusions }

### 10. Compensation for Disaster Services

A nonresident business entity whose services are requested by a registered business in the state or by a state or local government that performs disaster or emergency-related work within the state during a declared or emergency period shall exclude all income received for disaster or emergency-related work conducted in the state during the disaster period.

#### Legal Citations

R.S. 47:53.5, R.S. 47:287.71(B)(8)

#### Origin

Acts 2017, No. 358

#### Effective Date

Taxable periods beginning on or after January 1, 2018

#### Beneficiaries

Nonresident businesses that perform disaster or emergency-related work within the state during a disaster period

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

### 11. COVID-19 Relief Benefits

An exemption is allowed for all state and federal COVID-19 relief benefits received by a taxpayer. "COVID-19 relief benefits" means any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit directly or indirectly provided to a taxpayer by the state or federal government, including, but not limited to benefits provided pursuant to the Coronavirus Aid, Relief, and Economic Security Act, the Taxpayer Certainty and Disaster Relief Act, the COVID-Related Tax Relief Act, the Consolidated Appropriations Act of 2021, the State Coronavirus Relief Program, the Coronavirus Local Recovery Allocation Program, the Louisiana Main Street Recovery Program, the Critical Infrastructure Worker's Hazard Pay Rebate, and pursuant to any other existing or subsequent state or federal COVID-19 relief legislation. A COVID-19 relief benefit does not include any unemployment compensation benefits provided to a taxpayer.

#### Legal Citations

R.S. 47:293(9)(a), (10), 297.16

#### Origin

Acts 2021, No. 54

#### Effective Date

June 4, 2021

#### Beneficiaries

Taxpayers in receipt of COVID-19 relief benefits

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

---

# Corporation Income Tax

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## { Deductions }

### 12. Percentage Depletion

Louisiana allows a depletion deduction for oil and gas wells that is the greater amount of cost depletion determined under federal law, or percentage depletion determined under Louisiana law (Louisiana depletion). For returns filed before July 1, 2015, Louisiana depletion was 22 percent of each property's gross income less 100 percent of rents or royalties paid in relation to the property, limited to 50 percent of the net income of the property. For returns filed on or after July 1, 2015, but before June 30, 2018, regardless of the tax year to which it relates, and returns for tax periods beginning during the calendar years of 2015, 2016, and 2017, regardless of date filed, Louisiana depletion is 15.8 percent of each property's gross income less 72 percent of any rents or royalties paid in relation to the property, limited to 36 percent of the net income of the property. The purpose of this deduction is to promote oil and gas exploration and production.

If an extension was granted prior to July 1, 2015, and the return was filed by the extended due date, the exemption is reduced; but one-third of the reduced portion of the exemption may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citations

R.S. 47:158(C), R.S. 47:287.745

#### Origin

Acts 1934, No. 21, Acts 1986, 1st Ex. Sess., No. 16, amended by Acts 2015, No. 123; Acts 2018, 2nd Ex. Sess., No. 4

#### Effective Date

1934

#### Beneficiaries

Corporations with percentage depletion on oil and gas properties that is greater than their cost depletion

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

### 13. Net Louisiana Operating Loss

The purpose of this deduction is to allow corporations to offset losses made in one tax year with income earned in another. Corporations are allowed to carry a net operating loss deduction forward for 20 years for returns filed on or after July 1, 2015, regardless of the tax year to which it relates. For losses related to a loss year beginning on or after January 1, 2001, the loss can be carried forward until the loss is fully utilized for returns filed on or after January 1, 2022. For returns filed prior to July 1, 2015, corporations were allowed to carry a net operating loss deduction back for 3 years and forward for 15 years.

Originally, the net operating loss deduction must be applied in order of the year of loss, beginning with the earliest taxable year first. Beginning with the 2017 tax year, the most recent taxable year is to be applied first. Beginning with the 2020 tax year, net operating loss deductions must again be applied beginning with the earliest taxable year first.

For returns filed prior to July 1, 2015, the deduction was not limited. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the deduction is equal to 72% of the available net operating loss, limited to 72 percent of net income.

If an extension was granted prior to July 1, 2015, and the return was filed by the extended due date, the deduction is reduced; but one-third of the reduced portion of the deduction may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citations

R.S. 47:246, R.S. 47:287.86

#### Origin

Acts 1979, No. 586, amended by Acts 1986, 1st Ex. Sess., No. 16; Acts 2015, Nos. 103 and 123; Acts 2016 1st Ex. Sess., Nos. 6 and 24; Acts 2016, 2nd Ex. Sess., No. 2; Acts 2018, 2nd Ex. Sess., No. 4; Acts 2019, No. 304; Acts 2021, No. 459

#### Effective Date

Taxable periods beginning after December 31, 1978

#### Beneficiaries

Corporations that have losses for one year that can be offset against income earned during other years

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$169,890,000	\$173,832,000

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# Corporation Income Tax

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## { Deductions }

### 14. I.R.C. Section 280E Expense

A deduction is allowed for any expenses that are disallowed under I.R.C. Section 280E. For federal purposes, taxpayers cannot claim expenses related to carrying on a trade or business if the trade or business involves trafficking controlled substances prohibited by federal law. This deduction allows the taxpayer to reduce their federal taxable income by the amount of the deduction that was disallowed for federal income tax purposes that is related to the production or dispensing of therapeutic marijuana. This deduction is only allowed for taxpayers who are licensee of this state pursuant to Part X-E, Chapter 4 of Title 40 of the Louisiana Revised Statutes.

#### Legal Citation

R.S. 47:287.73(C)(1)

#### Origin

Acts 2019, No. 331

#### Effective Date

July 1, 2019

#### Beneficiaries

Corporations who are licensed through the state of Louisiana to produce or dispense therapeutic marijuana

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

### 15. I.R.C. Section 280C Expense

A deduction is allowed for any expenses that are disallowed under I.R.C. Section 280C. For federal purposes, taxpayers cannot claim certain tax credits and deduct certain expenses associated with those credits. I.R.C. Section 280C requires a taxpayer who elects to claim certain credits that are based on an expense to reduce the federal deduction for the expense by the dollar amount of the credit claimed. This deduction allows the taxpayer to reduce their federal taxable income by the amount of the deduction that was disallowed for federal income tax purposes.

For returns filed on or after July 1, 2015, but before June 30, 2018, regardless of the tax year to which it relates, and returns for tax periods beginning during the calendar years of 2015, 2016, and 2017, regardless of date filed, the deduction is limited to 72 percent of the expenses disallowed under I.R.C. Section 280C.

If an extension was granted prior to July 1, 2015, and the return was filed by the extended due date, the exemption is reduced; but one-third of the reduced portion of the exemption may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:287.73(C)(4)

#### Origin

Acts 1986, 1st Ex. Sess., No. 16, amended by Acts 2015, No. 123; Acts 2018, 2nd Ex. Sess., No. 4

#### Effective Date

December 24, 1986

#### Beneficiaries

Corporations claiming certain credits on their federal returns

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

---

# Corporation Income Tax

---

## { Deductions }

### 16. Interest Income and Dividend Income

A deduction is allowed from gross income of an amount equal to interest and dividend income that is included on the federal income tax return.

For returns filed on or after July 1, 2015, but before June 30, 2018, regardless of the tax year to which it relates, and returns for tax periods beginning during the calendar years of 2015, 2016, and 2017, regardless of date filed, the deduction is limited to 72 percent of the dividends that would otherwise be included in gross income.

If an extension was granted prior to July 1, 2015, and the return was filed by the extended due date, the exemption is reduced; but one-third of the reduced portion of the exemption may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:287.738(F)

#### Origin

Acts 2005, No. 401, amended by Acts 2015, No. 123; Acts 2018, 2nd Ex. Sess., No. 4

#### Effective Date

Taxable periods beginning after December 31, 2005

#### Beneficiaries

Taxpayers who have received interest income or dividend income that was included on their federal income tax return

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

### 17. Hurricane Recovery Entity Benefits

Corporations who received funds from a hurricane recovery entity and were required to include those funds on the federal income tax return are allowed a deduction for such funds. The deduction is for hurricane recovery benefits provided by the Road Home Corporation, the Louisiana Recovery Authority, the Louisiana Family Recovery Corps, the Disaster Recovery Unit, and Restore Louisiana for recovery from the Great Flood of 2016.

For returns filed on or after July 1, 2015, but before June 30, 2018, regardless of the tax year to which it relates, and returns for tax periods beginning during the calendar years of 2015, 2016, and 2017, regardless of date filed, the deduction is limited to 72 percent of the funds from a hurricane recovery entity if such benefit was included in federal net income.

If an extension was granted prior to July 1, 2015, and the return was filed by the extended due date, the exemption is reduced; but one-third of the reduced portion of the exemption may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:287.738(G)

#### Origin

Acts 2007, No. 247, amended by Acts 2011, No. 401; Acts 2015, No. 123; Acts 2018, 2nd Ex. Sess., No. 4

#### Effective Date

July 6, 2007 but is retroactive

#### Beneficiaries

Taxpayers who have received hurricane recovery benefits that were included on their federal income tax return

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.



---

# Corporation Income Tax

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## { Deductions }

### 18. Employment of Qualified Disabled Individuals

A deduction is allowed from income taxes imposed for each taxpayer who provides continuous employment to a qualified disabled individual within Louisiana. A taxpayer shall be eligible to claim the deduction provided for in this Section after employing a qualified individual with a disability for four continuous months for no less than an average of twenty hours a week at a rate comparable to and in the same setting as other employees of the taxpayer performing the same or similar task.

#### Legal Citation

R.S. 47:297.13

#### Origin

Acts 2015, No. 117

#### Effective Date

June 19, 2015

#### Beneficiaries

Taxpayers that employ qualified disabled individuals within Louisiana

#### Estimated Fiscal Effect

The Department has no data on this deduction and is unable to determine its estimated fiscal effect.

## { Preferential Tax Rate }

### 19. Pass-Through Entity Tax Election

An election is allowed for S corporations and other flow through entities to file and pay Louisiana income tax on Louisiana sourced income as if they were C corporations. The electing entities will pay income tax at the married filing jointly individual income tax rates. The election also allows the S corporations and pass through entities to claim a federal income tax deduction equal to the income tax that the pass through entity would have paid on its Louisiana income if it had been taxed as a C corporation for federal income tax purposes. All corporation income tax provisions will apply to any entity making the election.

#### Legal Citation

R.S. 47:287.732.2

#### Origin

Acts 2019, No. 442

#### Effective Date

Tax years beginning on or after January 1, 2019

#### Related Provision

R.S. 47:297.14

#### Beneficiaries

Entities who make the election and their shareholders, members and partners

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$14,825,000	\$16,800,000



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# Corporation Income Tax

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## { Credits }

### 20. Insurance Company Premium Tax

A non-refundable credit is allowed for any premium taxes paid to the Insurance Commissioner of the state of Louisiana. The purpose of this credit is to allow an offset for the premium taxes paid. An offset provided under R.S. 22:832 and R.S. 22:2058 against the premium tax liability has reduced the impact of the premium tax credit. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit allowed is for 72 percent of the premium taxes paid. Acts 2017, No. 403 repealed this reduction effective June 26, 2017.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:227

#### Origin

Acts 1934, Nos. 21 and 61, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

1934

#### Beneficiaries

Insurance companies that pay premium taxes

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$76,416,000	\$74,888,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 396.

### 21. Louisiana Work Opportunity

A nonrefundable credit is allowed for a business that hires an eligible re-entrant. "Eligible re-entrant" means an inmate or former inmate who is eligible to participate and is actively participating in a work release program provided for in R.S. 15:11, 1111, 1199.9, or 1199.10 and meets all of the criteria provided for in R.S. 15:1199.7. The credit is equal to 5% of the total wages paid to an eligible re-entrant in an eligible job for twelve consecutive months following release of the eligible re-entrant from imprisonment. The credit is limited to \$2,500 per eligible re-entrant and is earned upon certification from the Dept. of Public Safety and Corrections or the applicable sheriff. Only one credit may be earned per eligible re-entrant and the credit may be carried forward for a period not to exceed 5 years.

#### Legal Citation

R.S. 47:287.750

#### Origin

Acts 2021, No. 453

#### Effective Date

June 23, 2021

#### Provision for Other Taxes

R.S. 47: 297(I)

#### Sunset Date

December 31, 2025

#### Beneficiaries

Businesses employing one or more eligible re-entrants

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there were no credits reported in the Fiscal Year 2021-22.

---

# Corporation Income Tax

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## { Credits }

### 22. Bone Marrow Donor Expense

A non-refundable credit is allowed for 25 percent of certain expenses paid or incurred during the tax year by an employer to provide a program for employees who are potentially or who actually become bone-marrow donors for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for 18 percent of qualified expenses. The purpose of this credit is to encourage bone-marrow donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:287.758

#### Origin

Acts 1992, No. 206, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

August 21, 1992

#### Provision for Other Taxes

R.S. 47:297(I)

#### Beneficiaries

Individuals who donate bone-marrow and individuals who need bone-marrow transplants

#### Estimated Fiscal Effect

\$0; no activity is anticipated.

### 23. Employment of Certain First-Time Nonviolent Offenders

For returns filed prior to July 1, 2015, a non-refundable credit of \$200 per employee per year for a maximum of two years is allowed for employing certain first time non-violent offenders. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is for \$140 per employee. The offender must have successfully completed a court-ordered program and have worked 180 full-time days. The purpose of this credit is to encourage employment of first-time nonviolent offenders.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:287.752

#### Origin

Acts 1994, 3rd Ex. Sess., No. 104, amended by Acts 1997, No. 658; Acts 2001, No. 1032; Acts 2005, No. 285; Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

Taxable periods beginning on or after January 1, 1994

#### Sunset Date

December 31, 2019

#### Provisions for Other Taxes

R.S. 47:297(O)

#### Beneficiaries

First-time nonviolent offenders who are employed by businesses that receive the credit and the companies and individuals who employ them

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019.

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# Corporation Income Tax

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## { Credits }

### **24. Donations to Assist Qualified Playgrounds**

A nonrefundable tax credit is allowed for donations to assist qualified playgrounds in certain economically depressed areas. The donation may be in the form of cash, equipment, goods, or services. The purpose of this credit is to encourage donations to qualifying playgrounds.

For returns filed prior to July 1, 2015, the credit is equal to the lesser of \$1,000 or one-half the value of the donation. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to the lesser of \$720 or 36 percent of the value of the donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6008

#### **Origin**

Acts 1992, No. 898 amended by Acts 1997, No. 658; Acts 2002, No. 11; Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### **Effective Date**

Tax periods beginning after December 31, 1992

#### **Beneficiaries**

Economically depressed areas benefit from this credit, which should help to improve the quality of life of the residents

#### **Estimated Fiscal Effect**

\$0; this credit has been inactive. No future activity is anticipated.

### **25. Contribution of Tangible Property of Sophisticated & Technological Nature to Educational Institutions**

A non-refundable credit is allowed for contributions of tangible property of a sophisticated and technological nature to educational institutions. For returns filed prior to July 1, 2015, the credit allowed is 40 percent of the property's value, or, in the case of sales below cost, 40 percent of the difference between the price received and the property's value, subject to the limitations prescribed in the statute. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit allowed is for 29 percent, subject to the limitations prescribed in the statute. The purpose of this credit is to allow a tax credit to corporations, persons, estates, and trusts that donate, sell below cost, or contribute properties of a sophisticated and technological nature to educational institutions in the state of Louisiana.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citations**

R.S. 47:37, R.S. 47:287.755

#### **Origin**

Acts 1983, No. 667; and Acts 1986, 1st Ex. Sess., No. 16; amended by Acts 1997, No. 658, Acts 2015, No. 125; Acts 2017 Nos. 400 and 403

#### **Effective Date**

January 1, 1984

#### **Sunset Date**

December 31, 2019

#### **Beneficiaries**

Educational institutions, students, teachers, and the state as a whole

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect; the credit sunsetted December 31, 2019.

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# Corporation Income Tax

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## { Credits }

### 26. Employee and Dependent Health Insurance Coverage

A non-refundable tax credit is allowed for providing employee and dependent health insurance coverage when any contractor or subcontractor with a contract for the construction of a public work offers health insurance coverage and pays at least 75 percent of the total premium for the health insurance coverage for each full-time employee who elects to participate and pays at least 50 percent of total premium for each dependent of the full-time employee who elects to participate. For returns filed prior to July 1, 2015, contractors who participate are eligible for a five percent income tax credit on 40 percent of the amount of the contract received in a tax year, not to exceed \$3 million per year. For returns received on or after July 1, 2015, regardless of the tax year to which it relates, contractors who participate are eligible for a three percent income tax credit on 40 percent of the amount of the contract received in a tax year, not to exceed \$2.6 million per year. The credit is allowed against the income tax for the period in which the credit is earned.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:287.759

#### Origin

Acts 2005, No. 504, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

For tax years beginning on and after January 1, 2005

#### Sunset Date

Taxable periods beginning after December 31, 2007

However, unused credits may still be claimed.

#### Beneficiaries

Qualified contractors or subcontractors offering health insurance coverage

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2007; however, any unused credits may still be used.

### 27. Donations to Public Elementary or Secondary Schools

A non-refundable credit is allowed for qualified donations made to public elementary or secondary schools. For returns filed prior to July 1, 2015, the credit allowed is for 40 percent of the appraised value of the donation. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit allowed is for 29 percent of the appraised value of the donation. For tax years beginning on or after January 1, 2017, the credit allowed is for 28 percent of the appraised value of the donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6013

#### Origin

Acts 1998, No. 51, amended by Acts 2015, No. 125; Acts 2017, No. 400 and 403

#### Effective Date

July 1, 1998

#### Beneficiaries

Corporations that make such donations and public schools in the state

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.

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# Corporation Income Tax

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## { Credits }

### 28. Debt Issuance Costs

An economic development corporation is allowed a non-refundable credit equal to the filing fee paid to the Louisiana Bond Commission for the preparation and issuance of bonds for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to 72 percent of the filing fee paid. The credit is taken in the taxable period in which the expenses were incurred.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6017

#### Origin

Acts 2002, No. 78, amended by Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

June 25, 2002

#### Beneficiaries

Economic development corporations

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.

### 29. Donations of Property to Certain Offices and Agencies

A non-refundable credit is allowed for 50 percent of the value of historical property donated to the Old State Capitol, the State Capitol Complex, and the State Archives. The amount of the credit in any year is limited to 25 percent of the donor's tax liability. The maximum amount of credit that may be granted in the aggregate in any single year is \$70,000. The purpose of this credit is to encourage donations to certain state agencies property with historical value. This serves to preserve such property for future generations.

#### Legal Citation

R.S. 47:6011

#### Origin

Acts 1996, No. 10, amended by Acts 1998, No. 16

#### Effective Date

August 1, 1996

#### Sunset Date

June 30, 2000

However, unused credits may be carried forward until the full credit has been used.

#### Beneficiaries

Corporations that make donations

#### Estimated Fiscal Effect

This credit sunsetted as of June 30, 2000; however, any unused credits may still be used. No activity is anticipated.

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# Corporation Income Tax

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## { Credits }

### **30. Donations of Material, Equipment, or Instructors Made to Certain Training Providers**

A non-refundable credit is allowed for donations of materials, equipment, or instructors made to training providers, vocational/technical schools, apprenticeship programs registered with the Louisiana Workforce Commission, or community colleges within the state. For returns filed prior to July 1, 2015, the credit is for one-half the value of the materials, equipment, or services donated. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is for 36 percent of the value. The tax credit when combined with other tax credits cannot exceed 20 percent of the employer's tax liability for any taxable year.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6012

#### **Origin**

Acts 1998, No. 30, amended by Acts 2002, No. 11; Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### **Effective Date**

June 24, 1998

#### **Sunset Date**

December 31, 2000

#### **Reestablished**

August 15, 2002 for taxable periods beginning after December 31, 2002

#### **Beneficiaries**

Corporations who take the tax credit and the citizens of the state that benefit from better equipped training facilities

#### **Estimated Fiscal Effect**

\$0; no activity is anticipated.

### **31. Employment of the Previously Unemployed**

A non-refundable credit is allowed for employment of each previously unemployed person in a qualified newly created full-time job and is allowed during the taxable period that the employee has completed one year of full-time service with the employer. The credit is in lieu of other job tax credits provided for in the law. The purpose of this credit is to encourage creation of new jobs, which will provide job opportunities for the previously unemployed. For returns filed prior to July 1, 2015, the credit is \$750 for each qualified new job and employee. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is \$540 for each qualified new job and employee.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6004

#### **Origin**

Acts 1989, No. 636, amended by Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### **Effective Date**

Taxable periods beginning on or after July 1, 1990

#### **Repealed**

Acts 2019, No. 202 for income tax periods beginning on or after January 1, 2019. However, taxpayers have five years to utilize the credit.

#### **Beneficiaries**

Corporations who hire previously unemployed Louisiana citizens as well as Louisiana citizens who benefit from new employment, production and income opportunities

#### **Estimated Fiscal Effect**

This credit is repealed as of December 31, 2018; however, any unused credits may still be used. No activity is anticipated.

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# Corporation Income Tax

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## { Credits }

### **32. Purchase of Qualified Recycling Equipment**

A non-refundable credit is allowed for the purchase of new recycling manufacturing or process equipment and/or qualified service contracts. If the equipment is sold before the total credit is claimed, the credit otherwise allowable may be claimed in the tax year of the sale and any unused credit is canceled for future periods.

The amount of the credit is computed at 20 percent of the cost of the equipment less other tax credits received for the purchase of the equipment, but may not exceed 50 percent of the tax liability before the credit for returns filed prior to July 1, 2015. Total credits certified by the secretary of the Department of Environment Quality in any calendar year shall not exceed five million dollars. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for 14.4 percent of the qualifying purchase or contract. For tax years beginning on or after January 1, 2017, the credit is allowed is for 14 percent. The total credits certified in any calendar year shall not exceed \$3.6 million.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6005

#### **Origin**

Acts 1991, Nos. 359 and 1052, amended by Acts 2005, No. 319; Acts 2015, No. 125; Acts 2016 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### **Effective Date**

Reestablished June 30, 2005

#### **Beneficiaries**

Corporations who invest in qualifying equipment in the state as well as Louisiana citizens who benefit from an improved environment

#### **Estimated Fiscal Effect**

\$0; no activity is anticipated.

### **33. Louisiana Basic-Skills Training**

For returns filed prior to July 1, 2015, corporations are allowed a non-refundable credit of \$250 per qualified employee who participates in a basic-skills training program at an accredited school. The credit cannot exceed \$30,000 for any single business in a particular year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for \$180 per qualified employee and is limited to \$21,600 for any single business or industry enterprise in a particular tax year. Basic-skills training means any employer-paid training for qualified employees that enhances the employees' reading, writing, or mathematical skills to at least a twelfth grade level. The purpose of this credit is to encourage corporations to provide basic skills training, which will result in a more educated workforce.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6009

#### **Origin**

Acts 1992, No. 1098, amended by Acts 1997, No. 658; Acts 2015, No. 125; Acts 2016 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### **Effective Date**

July 1, 1993

#### **Repealed**

Acts 2019, No. 202 for income tax periods beginning on or after January 1, 2019. However, taxpayers have two years to utilize the credit.

#### **Beneficiaries**

Companies who provide qualified training to employees as well as Louisiana employees who benefit from improved skills

#### **Estimated Fiscal Effect**

This credit is repealed as of December 31, 2018.



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# Corporation Income Tax

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## { Credits }

### 34. Apprenticeship (2007)

A non-refundable credit is allowed for employers for employing eligible apprentices. The credit is equal to one dollar for each hour of employment of each eligible apprentice, not to exceed 1,000 hours for each eligible apprentice. An eligible apprentice means a person who has entered into a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program or a person who is enrolled in a training program accredited by the National Center for Construction Education and Research that has no less than four levels of training and no less than 500 hours of instruction.

#### Legal Citation

R.S. 47:6033

#### Origin

Acts 2007, No. 472, Amended by Acts 2011, No. 126

#### Effective Date

July 11, 2007 for taxable periods beginning after December 31, 2007

#### Repealed

Acts 2015, No. 357, effective June 29, 2015; however, taxpayers have ten years to utilize the credit.

#### Beneficiaries

Employers of eligible apprentices

#### Estimated Fiscal Effect

A negligible amount for this deduction was reported by taxpayers on the corporation income tax return data available at the time of publication.

### 35. New Jobs

For returns filed prior to July 1, 2015, a non-refundable credit is allowed for each employee hired into a newly created job. The amount of the credit depends on whether the new employee qualifies as economically disadvantaged or is a resident of a neighborhood with an unemployment rate of 10 percent or more. The total jobs credit is limited to 50 percent of the tax liability. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is limited to 36 percent of the tax liability. The purpose of this credit is to encourage corporations to create new jobs in Louisiana.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning calendar years 2017, 2018, and 2019.

#### Legal Citations

R.S. 47:34, R.S. 47:287.749

#### Origin

Acts 1978, No. 596, amended by Acts 1986, No.16; Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

1978

#### Sunset Date

December 31, 2019

#### Beneficiaries

Corporations creating new jobs

#### Estimated Fiscal Effect

A negligible amount for this deduction was reported by taxpayers on the corporation income tax return data available at the time of publication.



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# Corporation Income Tax

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## { Credits }

### 36. Certain Refunds Issued by Utilities

Refunds made by utility companies, resulting from denial of rate increases, may be credited against gross income. If a deduction from gross income would result in a net loss, the utility company may elect to take a non-refundable credit subject to certain limitations. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to 72 percent of the income tax increase. The purpose of this credit is to accurately reflect the utility company's gross income.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years during calendar years 2017, 2018, and 2019.

#### Legal Citations

R.S. 47:265, R.S. 47:287.664

#### Origin

Acts 1960, Nos. 1 and 210, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

1960

#### Beneficiaries

Utility companies making refunds under these circumstances

#### Estimated Fiscal Effect

The effects of this credit have been replaced by the provisions of the net operating loss statute. (See R.S. 47:287.86.) Therefore, as long as §287.86 is valid there should be no fiscal effect.

### 37. Hiring Eligible Re-Entrants

For returns filed prior to July 1, 2015, a non-refundable credit is allowed for \$150 per eligible re-entrant and shall not exceed 50 percent of the corporate income tax for hiring re-entrants who have been convicted of a felony and who have successfully completed the Intensive Incarceration Program. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit allowed is \$108 per eligible re-entrant and shall not exceed 36 percent of the corporate income tax. The purpose of this credit is to provide job opportunities to qualified individuals.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:287.748

#### Origin

Acts 1987, No. 758, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

Taxable periods beginning after December 31, 1986

#### Sunset Date

December 31, 2019

#### Beneficiaries

Individuals employed as a result of this tax credit

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019. No activity is anticipated.

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# Corporation Income Tax

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## { Credits }

### 38. Neighborhood Assistance

A non-refundable credit is allowed to businesses that provide neighborhood assistance, job training for individuals, community service, or crime prevention to upgrade impoverished areas. For returns filed prior to July 1, 2015, the Commissioner of Administration may allow a credit of up to 70 percent of the actual amount contributed to approved programs. The credit for any corporation shall not exceed \$250,000 annually. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the Commissioner of Administration may allow a credit of up to 50 percent of the actual amount contributed to approved programs. The credit for any corporation shall not exceed \$180,000 annually. The total amount of the tax credit granted for programs approved by the Commissioner may not exceed one percent of the total amount of state corporate income tax collected in the prior fiscal year. The purpose of this credit is to encourage assistance to impoverished areas.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citations

R.S. 47:35, R.S. 47:287.753

#### Origin

Acts 1982, No. 653, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

July 22, 1982

#### Beneficiaries

Residents of impoverished areas of the state

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.

### 39. Rehabilitation of Historic Structures

A non-refundable credit is allowed for the eligible cost and expenses incurred during the rehabilitation of a historic structure located in a downtown development or a cultural district. Eligible structures must be nonresidential real property or residential rental property. The credit is for 25 percent of the eligible costs and expenses of the rehabilitation incurred prior to January 1, 2018 and 20 percent for eligible costs and expenses incurred on or after January 1, 2018. No taxpayer or affiliate shall claim more than five million dollars of credit per year for any number of structures rehabilitated within a particular downtown development or a cultural district. The credit is earned only in the year in which the property attributable to the expenditures is placed in service.

For Part 2 applications received by the Department of Culture, Recreation and Tourism (CRT) on or after January 1, 2021, no more than \$125 million in credits can be certified per calendar year.

#### Legal Citation

R.S. 47:6019

#### Origin

Acts 2002, No. 60, amended by Acts 2004, 1st Ex. Sess., No. 12; Acts 2005, No. 439; Acts 2007, No. 182 and 298; Acts 2009, No. 444; Acts 2011, No. 409; Acts 2013, No. 263 and 418; Acts 2015, No. 108; Acts 2017, No. 403; Acts 2020, 1st Ex. Sess., No. 25

#### Effective Date

July 1, 2002 and taxable periods beginning January 1, 2008 for a cultural district

#### Sunset Date

Taxable periods ending prior to January 1, 2026; however, taxpayers have five years to utilize the credit.

#### Beneficiaries

Individuals or businesses rehabilitating a qualified historic structure

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$27,576,000	\$30,722,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 396.

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# Corporation Income Tax

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## { Credits }

### 40. Louisiana Community Development Financial Institutions Act

This provision creates the Louisiana Community Development Financial Institutions (LCDFI) Act. A LCDFI is any legal entity whose primary business activity is the investment of cash to acquire equity in or provide financing assistance as a licensed business and industrial development corporation to qualified Louisiana businesses in low-income communities and provides for an income and franchise tax credit for individuals and businesses that invest in LCDFIs. The credits are transferable and can be carried forward indefinitely. Any unused allocation of credits from a previous year may be carried forward and granted in the next year. For returns filed prior to July 1, 2015, the non-refundable credit is to be calculated as 75 percent of the investment. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is to be calculated as 54 percent of the investment.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citations

R.S. 51:3081 through 3094

#### Origin

Acts 2005, No. 491, amended by Acts 2007, No. 345; Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

July 12, 2005

#### Sunset Date

July 1, 2009, but provisions relevant to any granted tax credits continue to apply until July 1, 2012

#### Beneficiaries

Taxpayers that invest in LCDFI's, LCDFIs and low-income communities

#### Estimated Fiscal Effect

This credit sunsetted as of July 1, 2009; however, any unused credits may still be used. No activity is anticipated.

### 41. Youth Jobs

A nonrefundable credit is allowed for a business that hires one or more eligible youths on or after July 1, 2021. "Eligible youths" means an individual who has attained the age of 16 but has not yet attained the age of 24, is unemployed prior to being hired by a business applying for the credit, will be working full-time or part-time that pays wages that are equivalent to the wages paid for similar jobs, with adjustments for experience or training, and meets at least one of other enumerated criteria. The credit is equal to \$1,250 for each eligible youth hired in a full-time position and \$750 for each eligible youth hired in a part-time position. The credit is capped at \$5 million per calendar year.

#### Legal Citations

R.S. 47:6028

#### Origin

Acts 2021, No. 454

#### Effective Date

June 23, 2021

#### Sunset Date

June 30, 2027

#### Beneficiaries

Businesses hiring one or more eligible youths

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,200,000	\$1,200,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 389, 395, and 396.

*Note:* this amount includes the total revenue loss for youth jobs credit (See numbers 25, corporation franchise tax section; 21, fiduciary income tax section; and 66, individual income tax section) and apprenticeship credit (See numbers 26, corporation franchise tax; 42, corporation income tax section; 22, fiduciary income tax section; and 67, individual income tax section).

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# Corporation Income Tax

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## { Credits }

### 42. Apprenticeship (2022)

A nonrefundable credit is allowed for a business that hires an eligible apprentice. An “Eligible Apprentice” means: 1.) a person who has entered into a written apprenticeship agreement with an employer or an association of employers pursuant to a registered apprenticeship program provide for in Chapter 4 of Title 23 of LA Revised Statutes of 1950; or 2.) is enrolled in a training program accredited by the National Center for Construction Education and Research which has no less than four levels of training and no less than 500 hours of instruction. For each eligible apprentice employed for a minimum of 250 hours, the credit is equal to \$1.25 per hour of employment for a maximum credit of \$1,250 per eligible apprentice. The credit may be carried forward for a period no to exceed 5 years. The credit is capped at \$2 million dollars per calendar year.

#### Legal Citations

R.S. 47:6033

#### Origin

Acts 2021, No. 454

#### Effective Date

Taxable periods beginning after December 31, 2021

#### Beneficiaries

Businesses employing one or more eligible apprentices

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

See number 41, corporation income tax section.

### 43. Donations to Qualified Foster Care Organizations

A non-refundable credit is allowed for taxpayers who make donations to a qualified foster care organization during the taxable year. The credit is equal to the amount of the donation used by the foster care organization to provide services to qualified individuals, or \$50,000, whichever is less. The maximum amount of credit that may be granted in the aggregate in any calendar year is \$500,000. The credit may be combined with any federal tax credit or deduction earned for the same donation. Unused credits may be carried forward for up to five subsequent years.

#### Legal Citations

R.S. 47:6042

#### Origin

Acts 2021, No. 378

#### Effective Date

For donations made on or after January 1, 2022

#### Beneficiaries

Taxpayers who donate funds to qualified foster care organizations

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$687,000	\$687,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, Nos. 395 and 396.

*Note:* this amount includes the total revenue loss for deduction for adoption from foster care, and private adoption of certain infants (See numbers 34 and 35, individual income tax section) and credit for donations to qualified foster care organizations (See numbers 23, fiduciary income tax section; and 68, individual income tax section).

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# Corporation Income Tax

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## { Credits }

### 44. Low-Income Housing

A non-refundable credit is allowed to providers of certain low-income housing. The credit is computed in accordance with the provisions of Section 42 of the 1986 Internal Revenue Code as modified by Act 972 of the 1990 Legislative Session. The purpose of this credit is to encourage investment in low-income housing.

#### Legal Citation

R.S. 47:12

#### Origin

Acts 1990, No. 1033

#### Effective Date

Taxable periods beginning on or after July 1, 1990

#### Sunset Date

December 31, 1993

However, unused credits can be carried forward until used.

#### Beneficiaries

Corporations providing low-income housing and the recipients of low-income housing

#### Estimated Fiscal Effect

This credit sunsetted as of December 31, 1993; however, any unused credits may still be used. No activity is anticipated.

### 45. Donations to School Tuition Organization

A non-refundable credit is available for taxpayers who donate to certain school tuition organizations (STO). The credit is equal to the amount of the donation used by the STO to fund a scholarship, not including any administrative costs paid by the donation. The credit is earned when the donation is made.

#### Legal Citation

R.S. 47:6301

#### Origin

Acts 2017, No. 377

#### Effective Date

January 1, 2018

#### Beneficiaries

Taxpayers that make such donations and low-income students that receive such scholarships

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,283,000	\$3,331,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 396.

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# Corporation Income Tax

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## { Credits }

### 46. Inventory Tax/Ad Valorem Tax

A refundable tax credit is allowed for ad valorem taxes paid to political subdivisions on inventory held by manufacturers, distributors, and retailers for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, but before July 1, 2016, regardless of the tax year to which it relates, the credit allowed is equal to 100 percent of the ad valorem taxes paid if the amount paid is less than \$10,000. If the ad valorem taxes paid are \$10,000 or more, only 75 percent of the excess credit over tax can be refunded with the remaining 25 percent carried forward for five years.

For returns filed on or after July 1, 2016:

- Groups of affiliated companies are required to be treated as one taxpayer for purposes of the limitations on refundability.
- If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- For new business entities formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- The credit is nonrefundable for taxes paid on inventory by any manufacturer who claimed the property tax exemption under the Industrial Tax Exemption Program (ITEP) during the same year the inventory taxes were paid, and for taxes paid by any company related to such manufacturer on inventory that is related to the business of such manufacturer.

For tax periods beginning on or after January 1, 2016, certain property held by persons engaged in the short term rental of such items qualifies for the credit. For returns filed on or after July 1, 2017, only taxpayers that are included on the same consolidated federal income tax return are required to combine their inventory taxes paid in order to determine the amount of the excess credit that is refundable.

For taxable years ending after December 31, 2020, the carryover period for the nonrefundable portion has increased from five (5) years to 10 years.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit. For the 2020 tax year only, taxpayers, including members included in a consolidated

### 46. Inventory Tax/Ad Valorem Tax *(continued)*

federal tax return that are treated as one taxpayer, who employed a minimum of 100 full-time employees at each location in the state for whom withholding tax was remitted to LDR for at least one month within each of the first three quarters of calendar year 2020 and the total amount eligible for the credit is less than or equal to \$1 million, 100 percent of any excess credit is refundable. Act 59 does not apply to any manufacturer who claimed the property tax exemption under ITEP during the same year the inventory taxes were paid.

#### Legal Citation

R.S. 47:6006

#### Origin

Acts 1991, No. 153, amended by Acts 1994, No. 28; Acts 2002, No. 11; Acts 2005, No. 363; Acts 2015 No. 133; Acts 2016, 2nd Ex. Sess., Nos. 4 and 5; Acts 2017, Nos. 338 and 385; Acts 2020, 2nd Ex. Sess., Nos. 50, 56, and 59

#### Effective Date

July 1, 1992

#### Beneficiaries

Corporations that are manufacturers, distributors and retailers paying ad valorem taxes on inventory

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$148,500,000	\$145,750,000

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# Corporation Income Tax

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## { Credits }

### 47. Ad Valorem Tax on Natural Gas

A refundable tax credit is allowed for the amount of ad valorem taxes paid to political subdivisions of Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, but before July 1, 2016, regardless of the tax year to which it relates, the credit allowed is equal to 100 percent of the ad valorem taxes paid if the amount paid is less than \$10,000. If the ad valorem taxes paid are \$10,000 or more, only 75 percent of the excess credit over tax can be refunded with the remaining 25 percent carried forward for five years.

For returns filed on or after July 1, 2016:

- Groups of affiliated companies are required to be treated as one taxpayer for purposes of the limitations on refundability.
- If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- For new business entities formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.

For returns filed on or after July 1, 2017, only taxpayers that are included on the same consolidated federal income tax return are required to combine their taxes paid in order to determine the amount of the excess credit that is refundable.

For taxable years ending after December 31, 2020, the carryover period for the nonrefundable portion has increased from five (5) years to 10 years.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit. For the 2020 tax year only, taxpayers, including members included in a consolidated federal tax return that are treated as one taxpayer, who employed a minimum of 100 full-time employees at each location in the state for whom withholding tax was remitted to LDR for at least one month within each of the first three quarters of calendar year 2020 and the total amount eligible for the credit is less than or equal to \$1 million, 100 percent of any excess credit is refundable. Act 59 does not apply to any manufacturer who claimed the property tax exemption under ITEP during the same year the inventory taxes were paid.

### 47. Ad Valorem Tax on Natural Gas *(continued)*

#### Legal Citation

R.S. 47:6006

#### Origin

Acts 2005, No. 363, amended by Acts 2015 No. 133; Acts 2016, 2nd Ex. Sess., No. 4; Acts 2017, Nos. 338 and 385; Acts 2020, 2nd Ex. Sess., Nos. 50, 56, and 59

#### Effective Date

August 15, 2005

#### Beneficiaries

Corporations paying ad valorem taxes on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,700,000	\$1,700,000



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# Corporation Income Tax

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## { Credits }

### 48. Ad Valorem Tax on Offshore Vessels

A refundable credit is allowed for ad valorem taxes paid on vessels that operate principally in Outer Continental Shelf Lands Act waters. To qualify for the credit, the taxpayer must certify to the assessor that the vessel operated principally in outer continental shelf waters within the calendar year immediately before the tax year of assessment of the vessel and the ad valorem tax must have been paid to the political subdivision without protest. However, for taxable periods beginning on or after January 1, 2018, a taxpayer who pays the ad valorem tax under protest must notify the Department of Revenue within five business days of the date that the lawsuit is filed. The credit is equal to 100 percent of the taxes paid.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit.

#### Legal Citation

R.S. 47:6006.1

#### Origin

Acts 1994, 3rd Ex. Sess., No. 59, amended by Acts 2002, No. 11; Acts 2017, No. 418; Acts 2020, 2nd Ex. Sess., No. 56

#### Effective Date

July 7, 1994

#### Beneficiaries

Corporations paying ad valorem taxes on vessels operating in Outer Continental Shelf Lands Act Waters

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$5,000,000	\$5,000,000

### 49. Ad Valorem Tax Paid by Certain Telephone Companies

A refundable credit is allowed for 40 percent of the total ad valorem taxes paid to Louisiana political subdivisions by telephone companies on their public service properties which are assessed by the Louisiana Tax Commission at 25 percent of fair market value pursuant to R.S. 47:1854.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit.

#### Legal Citation

R.S. 47:6014

#### Origin

Acts 2000, No. 22; Acts 2002, No. 11; Acts 2005, No. 266; Acts 2007, No. 358; Acts 2015, No. 357; Acts 2020, 2nd Ex. Sess., No. 56

#### Effective Date

The credit is effective for income tax years ending on or after December 31, 2001.

#### Beneficiaries

Telephone companies and the public they serve

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,812,000	\$2,800,000



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# Corporation Income Tax

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## { Credits }

### **50. Purchases from Prison Industry Enhancement Contractors**

For returns filed prior to July 1, 2015, a refundable credit is allowed for the state sales and use taxes paid on purchases of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, a credit is allowed for 72 percent of the state sales and use taxes paid on purchases of specialty apparel items from a PIE contractor. PIE contractors use inmate labor to produce items for sale and then pay 30 percent of the salary paid to the inmates back to the state.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6018

#### **Origin**

Acts 2002, No. 32, amended by Acts 2007, No. 466; Acts 2015, No. 125; Acts 2017, No. 400

#### **Effective Date**

The credit is effective for income and franchise tax becoming due after December 31, 2002

#### **Reestablished**

Taxable periods beginning on or after January 1, 2007

#### **Beneficiaries**

Private Sector Prison Industry Enhancement contractors and corporations who purchases items from them

#### **Estimated Fiscal Effect**

\$0; this credit has been inactive. No future activity is anticipated.

### **51. LA Citizens Property Insurance Corporation Assessment**

A refundable credit is allowed for the amount of surcharges, market equalization charges, or assessments paid as a result of the assessments levied by the Louisiana Citizens Property Insurance Corporation due to Hurricanes Katrina and Rita. This credit is available to taxpayers who paid the assessments as a part of their property's insurance premium. For returns filed prior to July 1, 2015, the credit is equal to 100 percent of the assessment paid.

For returns filed on or after July 1, 2015, the credit is for 72 percent of the assessment paid. For taxable periods beginning on or after January 1, 2016, the credit is 25 percent.

A taxpayer can claim the credit after payment is made on a form provided by the secretary instead of on their Louisiana income tax return.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6025

#### **Origin**

Acts 2006, 2nd Ex. Sess., No. 4, amended by Acts 2007, No. 382; Acts 2015, Nos. 125; Acts 2016, 2nd Ex. Sess., No. 9; Acts 2017, Nos. 400 and 403

#### **Effective Date**

Taxable periods beginning on or after January 1, 2006

#### **Sunset Date**

December 31, 2019

#### **Beneficiaries**

Taxpayers who have paid the assessments levied by the LA Citizens Property Insurance Corporation

#### **Estimated Fiscal Effect**

A negligible amount for this deduction was reported by taxpayers on the corporation income tax return data available at the time of publication.

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# Corporation Income Tax

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## { Credits }

### 52. Solar Energy System

As of January 1, 2017, a refundable credit is allowed for taxpayers who purchased and installed, through a lease with the residence owner, a solar electric system at a single-family detached residence located in the state. Only one credit is allowed per residence including prior installations for which a credit was received. The credit is equal to 38 percent of the first \$20,000 of the cost of such system. For the purpose of determining the amount of the credit on leased systems, the cost of a system is limited to no more than \$2 per watt. Since the system is limited to providing for no more than six kilowatts of energy, the maximum credit base for leased systems is \$12,000. The credit may be used in addition to any federal tax credits earned for the same system, except that, a taxpayer may not receive any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for property for which a tax credit has been received under this Section. Only one tax credit is available for any eligible system and use of the credit must be disclosed when the property is sold.

The cap on the credit for non-leased systems has been reached for FYE 6-16, 6-17 and 6-18. The cap on the credit for leased systems has been reached for FYE 6-15. Act 413 of the 2017 Regular Session provides for payment of solar tax credit claims in annual installments for eligible taxpayers who were denied or would have been denied as a result of the credit cap provisions imposed by Act 131 of the 2015 Regular Session. The annual installments will be paid in equal parts over three fiscal years beginning in FYE 6-18 and ending in FYE 6-20.

Fiscal Year	Leased	Non-Leased
2014-2015	\$19 million	No cap
2015-2016	\$10 million	\$10 million
2016-2017	\$10 million	\$10 million
2017-2018	\$5 million	\$5 million

#### Legal Citation

R.S. 47:6030

#### Origin

Acts 2007, No. 371, amended by Acts 2009, No. 467; Acts 2013, No. 428; Acts 2015, No. 131; Acts 2017, No. 413

#### Effective Date

January 1, 2008

#### Beneficiaries

Taxpayers installing solar energy systems on their property

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2015.

### 53. Milk Producers

A refundable credit is allowed for resident taxpayers engaged in the business of producing milk for sale. The credit is allowed when the USDA Uniform Price in Federal Order Number 7 drops below the announced production price established by the Department of Agriculture and Forestry at any time during the calendar year. Qualified taxpayers are eligible for tax credits based on the production and sale of milk below the announced production price over a calendar year.

The Department of Health must certify to the Department of Revenue, by January 31 of the following year, which milk producers are eligible to receive the credits. Any producer not certified by the Department of Health will not be entitled to the credits. For returns filed prior to July 1, 2015, the credits allowed for each milk producer may not exceed \$30,000 per calendar year, and the total amount of tax credits allowed for all producers may not exceed \$2.5 million per calendar year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credits allowed for each milk producer may not exceed \$21,600 per calendar year, and the total amount of tax credits allowed for all producers may not exceed \$1.8 million per calendar year.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6032

#### Origin

Acts 2007, No. 461, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

January 1, 2007

#### Beneficiaries

Resident taxpayers engaged in the business of producing milk for sale

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$50,000	\$50,000

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# Corporation Income Tax

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## { Credits }

### 54. Conversion of Vehicles to Alternative Fuel

A refundable credit is allowed for the cost of the qualified clean burning motor vehicle fuel property for the taxable period in which the property is purchased and installed provided the motor vehicle is registered in Louisiana. The purpose of this credit is to provide an incentive to persons or corporations to invest in qualified clean-burning motor vehicle fuel property.

For returns filed prior to July 1, 2015, the credit is for 50 percent of the cost of the qualified property. If the taxpayer purchases a new motor vehicle equipped with qualified clean burning motor vehicle fuel property and is unable to or elects not to determine the exact cost attributable to the property, the taxpayer may claim a credit equal to 10 percent of the cost of the motor vehicle or \$3,000, whichever is less.

For purchases made July 1, 2015 through June 21, 2017, the credit is for 36 percent of the cost of the qualified property. If the taxpayer purchases a new motor vehicle equipped with qualified property and is unable to or elects not to determine the exact cost attributable to the property, the taxpayer may claim a credit equal to 7.2 percent of the cost of the motor vehicle or \$1,500, whichever is less.

For purchases installed in a vehicle conversion or building of fueling stations after June 21, 2017, the credit is 30 percent of the cost. For qualifying new vehicle purchased on or after June 22, 2017, but before June 26, 2017, the credit is for 7.2 percent of the cost of the qualified vehicle or \$1,500, whichever is less. For qualifying new vehicle purchased on or after June 26, 2017, the credit is equal to 10 percent of the cost of the qualified vehicle or \$2,500, whichever is less. For all purchases of qualified clean-burning motor fuel property on or after January 1, 2018, the credit is non-refundable.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6035

#### Origin

Acts 2009, No. 469, amended by Acts 2015, No. 125; Acts 2017, Nos. 325, 400 and 403; Acts 2021, No. 385

### 54. Conversion of Vehicles to Alternative Fuel (continued)

#### Effective Date

January 1, 2009

#### Sunset Date

July 1, 2021 for new purchases and conversions. December 31, 2021 for property that is directly related to the delivery of an alternative fuel into the fuel tank of a motor vehicle propelled by an alternative fuel.

#### Beneficiaries

Owners purchasing qualified clean burning motor vehicle fuel property

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$175,000	\$75,000

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# Corporation Income Tax

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## { Credits }

### 55. School Readiness Child Care Provider

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Louisiana Department of Education (LDE) for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

Child care providers participating in Quality Start are allowed a refundable credit based on the average monthly number of children who either participate in the Child Care Assistance Program administered by LDE or who are foster children in the custody of Department of Children, Family and Services and attending facilities operated by a child care provider, multiplied by an amount based upon the quality rating of the facility.

#### Legal Citation

R.S. 47:6105

#### Origin

Acts 2007, No. 394

#### Effective Date

January 1, 2008

#### Beneficiaries

Child care providers participating in Quality Start, a program that is designed to increase the quality of child care and early learning for all children throughout Louisiana

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,970,000	\$3,029,000

### 56. School Readiness Business-Supported Child Care

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Department of Education for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

A refundable credit is allowed for a taxpayer who incurs eligible business-supported child-care expenses. The credit amount depends upon the quality rating of the child care facility to which the expenses are related or the quality rating of the child care facility that the child attends. Eligible business-supported child-care expenses include expenses to construct, renovate, or expand a child care center, purchase equipment for a center, maintain or operate a center, or subsidize child care for their employees.

#### Legal Citation

R.S. 47:6107(A)(1)

#### Origin

Acts 2007, No. 394

#### Effective Date

January 1, 2008

#### Beneficiaries

Businesses that support child care centers participating in Quality Start, the child care centers and students and the state through the increase in the quality of child care and early learning

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$259,000	\$264,000

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# Corporation Income Tax

---

## { Credits }

### 57. School Readiness Fees and Grants to Resource and Referral Agencies

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Department of Education for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

A refundable credit is allowed for a taxpayer whose business pays fees and grants to child care resource and referral agencies. These are private agencies that contract with the Department of Education to provide important information and services to parents and child care providers. The credit is equal to the amount donated but cannot exceed \$5,000 per tax year.

#### Legal Citation

R.S. 47:6107(A)(2)

#### Origin

Acts 2007, No. 394

#### Effective Date

January 1, 2008

#### Beneficiaries

Businesses that support child care centers participating in Quality Start, the child care centers and students and the state through the increase in the quality of child care and early learning

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$347,000	\$354,000

### 58. COVID-19 Pandemic ATC License

A refundable credit is allowed for the amount of the 2020 annual state license and permit fees imposed by Alcohol and Tobacco Control ("ATC") paid by a business such as a bar that is licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers.

The credit is equal to the amount paid for the annual state license and permit fees that is attributable to any calendar month, or fraction thereof, during 2020 that the permit holder was required to temporarily close operations pursuant to Proclamation Number 30 JBE 2020, or any subsequent proclamation declaring the existence of a statewide COVID-19 public health emergency. For purposes of this credit, a business qualifies for the credit for the months they were not able to exercise their ATC permit to sell alcohol.

#### Legal Citation

R.S. 47:6041

#### Origin

Acts 2020 2nd Ex. Sess., No. 60

#### Effective Date

November 5, 2020 for taxable periods beginning on January 1, 2020, through December 31, 2020.

#### Beneficiaries

Owners or operators of establishments licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers that were required to temporarily close operations due to COVID-19

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2020.

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# Corporation Income Tax

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{ Rebate }

## 59. Donations to School Tuition Organization

A rebate is available for taxpayers who donate to certain school tuition organizations (STO). In order to qualify for receive the rebate the taxpayer must file an income tax return with LDR. The rebate is equal to the amount of the donation used by the STO to fund a scholarship, not including any administrative costs paid by the donation. Rebates will be claimed and paid after the conclusion of school year after receiving certification by the STO and the Department of Education.

Act 377 of the 2017 Legislative Session changed the rebate to a non-refundable credit for donations made on or after January 1, 2018.

### Legal Citation

R.S. 47:6301

### Origin

Acts 2012, No. 25, amended by Acts 2017, No. 377

### Effective Date

Effective for donations made January 1, 2013 through December 31, 2017

### Beneficiaries

Taxpayers that make such donations and low-income students that receive such scholarships

### Estimated Fiscal Effect

This rebate is effective for donations made on or before December 31, 2017.

{ Exemption Required by the State Constitution }

## 60. Federal Income Tax Deduction

A deduction is allowed for federal income taxes paid on income taxed by Louisiana. The purpose of this deduction is to reduce the corporate income tax burden.

On November 13, 2021, Constitutional Amendment No. 2 was adopted and the mandatory deduction for federal income taxes paid was reclassified as permissive and subject to legislative control. Acts 2021, No. 396 repealed the deduction for tax periods beginning on or after January 1, 2022.

### Legal Citations

La. Const., art. VII, Part I, § 4(A), R.S. 47:55, R.S. 47:241, R.S. 47:287.85, R.S. 47:287.732.2(C)

### Origin

1974 Constitution and Acts 1974, No. 188, amended by Acts 2021, No. 134 and 396

### Effective Date

July 12, 1974

### Beneficiaries

All corporate taxpayers that paid federal income tax

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$67,389,000	\$10,175,000

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# **Fiduciary Income Tax Exemptions**

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# Fiduciary Income Tax

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## { Introduction }

Louisiana's fiduciary income tax was first imposed in 1934. In 1996, the Louisiana Legislature enacted legislation to conform Louisiana income tax laws on estates and trusts to the Internal Revenue Code for purposes of simplifying preparation and filing of returns as well as to improve enforcement and aiding in the interpretation of the income tax law. Resident estates and trusts with income from whatever source derived must file a fiduciary income tax return in Louisiana. Nonresident estates and trusts must file a fiduciary income tax return in Louisiana if they have income earned within or derived from sources within the state.

Like other states that impose a fiduciary income tax, Louisiana closely follows the federal system utilizing the federal definition of income and deductions with certain modifications. Louisiana taxable income is a modified federal taxable income less federal income taxes paid for tax periods beginning before January 1, 2022, and a modified federal taxable income for tax periods beginning on or after January 1, 2022.

Any resident or nonresident estate or trust required to file a tax return must do so by the fifteenth day of the fifth month after the close of their taxable year.

### Legal Citations

R.S. 47:181 through 47:188, R.S. 47:300.1 through 47:300.11

### Tax Base

For tax periods beginning before January 1, 2022, the tax base is comprised of federal taxable income less federal income taxes paid with adjustments for other modifications to federal taxable income. For tax periods beginning on or after January 1, 2022, the tax base is comprised of federal taxable income with adjustments for other modifications to federal taxable income.

### Tax Rate

For tax periods beginning before January 1, 2022, the tax is assessed on the taxable base at a rate of 2% on the first \$10,000 of Louisiana taxable income, 4% on the next \$40,000 of Louisiana taxable income and 6% on Louisiana taxable income in excess of \$50,000. For tax periods beginning on or after January 1, 2022, the tax is assessed on the taxable base at a rate of 1.85% on the first \$10,000 of Louisiana taxable income, 3.5% on the next \$40,000 of Louisiana taxable income and 4.25% on Louisiana taxable income in excess of \$50,000.

### Types of Tax Exemptions

Fiduciary income tax exemptions are in the form of exemptions/exclusions, deductions, and credits. Exemptions/exclusions generally mean a specific item of income that is not included in taxable income. Deductions are generally defined as a reduction in net income to arrive at taxable income. Credits are generally defined as a reduction to the amount of tax due. All exemptions related to fiduciary income tax are contained in this report.

The federal income tax deduction, although a statutory deduction, is also required by the state constitution. Repeal of this deduction requires a vote of the people. For this reason, this deduction has been separated from the other exemptions and appears at the end of this section.

### Significant Changes

#### 2022 Regular Legislative Session

Act 410 provides an automatic six-month filing extension for income tax returns as follows:

1. Individual, fiduciary and partnership income tax returns will be automatically extended but if the income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
2. Corporation income tax returns will receive an extension if the taxpayer timely requests an extension for federal income tax purposes. The extension is for six months or until the extended federal due date, whichever is later. If the corporation income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
3. Corporate franchise tax returns, for taxpayers who also file a corporation income tax return, will receive the extension according to the corporation income tax return rules. If the taxpayer files a corporation franchise tax return only, the franchise tax return is not eligible for an extension in accordance with R.S. 47:612 which refers to R.S. 287.614(D).

Applicable to taxable periods beginning on or after January 1, 2022. Effective August 1, 2022.



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# Fiduciary Income Tax

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## { Introduction }

Act 595 makes technical corrections to properly reference the amounts utilized in calculation of the distributive shares reported to tiered partners for purposes of reporting federal adjustments through the adopted state partnership audit regime. Effective August 1, 2022.

HR 178 urges and requests the House Ways and Means Committee to study the state's tax structure, including state tax exemptions and credits, and to make recommendations concerning eliminating the state tax levied on individual and corporate income and corporation franchise taxes and reforming state tax exemptions and credits to the legislature prior to the convening of the 2023 Regular Session of the Legislature of Louisiana. Requests the Department of Revenue to work in conjunction with and provide input and support to the study. Effective June 2, 2022.

SR 168 urges and requests the Department of Economic Development (LED), in consultation with the Department of Revenue (LDR), to study Louisiana's tax preference items, including deductions, credits, exemptions, exclusions, suspensions, discounts, refunds, special rates, special methods of reporting, preferential calculation methods, and all other government programs and grants for the purposes of determining which items or programs deliver the greatest benefit to Louisiana small-owned businesses. The resolution further requires LED, in consultation with LDR, to make and report its findings to the Senate Committee of Revenue & Fiscal Affairs no later than 60 prior to the start of the 2023 Regular Session of the Louisiana Legislature. Effective June 8, 2022.

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# Fiduciary Income Tax

## Index of Exemptions

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### { EXEMPTIONS/EXCLUSIONS }

1.	<b>Interest on State or Local Government Obligations</b> . . . . .	162
	R.S. 47:48, R.S. 47:300.6 (B)(1)(a), R.S. 47:300.7	
2.	<b>Resident Estates and Trusts.</b> . . . . .	162
	R.S. 47:300.6(B)(2)(c)	
3.	<b>S Bank Income</b> . . . . .	163
	R.S. 47:297.3, R.S. 47:300.6 (B)(2)(d), R.S. 47:300.7 (C) (2)(c)	
4.	<b>Compensation for Disaster Services</b> . . . . .	163
	R.S. 47:53.5, R.S. 47:242	

### { DEDUCTIONS }

5.	<b>Percentage Depletion</b> . . . . .	164
	R.S. 47:300.6 (B)(2)(b), R.S. 47:300.7(C)(2)(b)	
6.	<b>Employment of Qualified Disabled Individuals</b> . . . . .	164
	R.S. 47:297.13	

### { CREDITS }

7.	<b>Net Income Taxes Paid to Other States</b> . . . . .	165
	R.S. 47:33	
8.	<b>Contribution of Tangible Property of a Sophisticated &amp; Technological Nature to Educational Institutions</b> . . . . .	165
	R.S. 47:37, R.S. 47:287.755	
9.	<b>Certain Refunds Issued by Utilities.</b> . . . . .	166
	R.S. 47:265, R.S. 47:287.664	
10.	<b>Louisiana Work Opportunity</b> . . . . .	166
	R.S. 47:287.750	
11.	<b>Employment of Certain First-Time Nonviolent Offenders</b> . . . . .	167
	R.S. 47:287.752	
12.	<b>Bone Marrow Donor Expense.</b> . . . . .	167
	R.S. 47:287.758	
13.	<b>Pregnancy Related Death</b> . . . . .	168
	R.S. 47:297.22	
14.	<b>Employment of the Previously Unemployed</b> . . . . .	168
	R.S. 47:6004	
15.	<b>Purchase of Qualified Recycling Equipment</b> . . . . .	169
	R.S. 47:6005	
16.	<b>Donations to Assist Qualified Playgrounds.</b> . . . . .	169
	R.S. 47:6008	
17.	<b>Louisiana Basic-Skills Training</b> . . . . .	170
	R.S. 47:6009	
18.	<b>Debt Issuance Costs</b> . . . . .	170
	R.S. 47:6017	
19.	<b>Donations of Material, Equipment, or Instructors Made to Certain Training Providers.</b> . . . . .	171
	R.S. 47:6012	
20.	<b>Rehabilitation of Historic Structures</b> . . . . .	171
	R.S. 47:6019	
21.	<b>Youth Jobs</b> . . . . .	172
	R.S. 47:6028	
22.	<b>Apprenticeship</b> . . . . .	172
	R.S. 47:6033	
23.	<b>Donations to Qualified Foster Care Organizations</b> . . . . .	173
	R.S. 47:6042	
24.	<b>Apprenticeship (2007)</b> . . . . .	173
	R.S. 47:6033	
25.	<b>Donations to School Tuition Organization.</b> . . . . .	174
	R.S. 47:6301	
26.	<b>Inventory Tax/Ad Valorem Tax</b> . . . . .	174
	R.S. 47:6006	

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# Fiduciary Income Tax

## Index of Exemptions

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27.	<b>Ad Valorem Tax on Natural Gas</b> . . . . .	175
	R.S. 47:6006	
28.	<b>Ad Valorem Tax on Offshore Vessels</b> . . . . .	176
	R.S. 47:6006.1	
29.	<b>Ad Valorem Tax Paid by Certain Telephone Companies</b> . . . . .	177
	R.S. 47:6014	
30.	<b>Purchases from Prison Industry Enhancement Contractors</b> . . . . .	177
	R.S. 47:6018	
31.	<b>LA Citizens Property Insurance Corporation Assessment</b> . . . . .	178
	R.S. 47:6025	
32.	<b>Solar Energy System</b> . . . . .	178
	R.S. 47:6030	
33.	<b>Milk Producers</b> . . . . .	179
	R.S. 47:6032	
34.	<b>Conversion of Vehicles to Alternative Fuel</b> . . . . .	179
	R.S. 47:6035	
35.	<b>COVID-19 Pandemic ATC License</b> . . . . .	180
	R.S. 47:6041	
	<b>{ REBATE }</b>	
36.	<b>Donations to School Tuition Organization.</b> . . . . .	180
	R.S. 47:6301	
	<b>{ EXEMPTIONS REQUIRED BY THE STATE CONSTITUTION OR FEDERAL LAW }</b>	
37.	<b>Federal Income Tax Deduction</b> . . . . .	181
	La. Const., art. VII, Part I, § 4(A), R.S. 47:55, R.S. 47:241, R.S. 47:287.85, R.S. 47:300.6(A), R.S. 47:300.7(A)	
38.	<b>Interest on United States Government Obligations.</b> . . . . .	181
	31 U.S.C. Section 3124(a), R.S. 47:300.6(B)(2)(a), R.S. 47:300.7(C)(2)(a)	

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# Fiduciary Income Tax

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## { Exemptions/Exclusions }

### 1. Interest on State or Local Government Obligations

Interest received on obligations issued by the state or its political or municipal subdivisions is exempt from tax table income. The purpose of this exclusion is to encourage investment in Louisiana obligations.

#### Legal Citation

R.S. 47:48, R.S. 47:300.6 (B)(1)(a), R.S. 47:300.7

#### Origin

Acts 1934, No. 21

#### Effective Date

July 12, 1934

#### Beneficiaries

State and local governments and the individuals and entities that invest in their obligations

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

### 2. Resident Estates and Trusts

Resident estates and trusts are allowed to exempt up to \$2,500 of their federal taxable income when calculating their Louisiana taxable income. The \$2,500 exemption includes any exemption allowed under IRC section 642(b).

#### Legal Citation

R.S. 47:300.6(B)(2)(c)

#### Origin

Acts 2000, No. 40

#### Effective Date

Taxable periods beginning after December 31, 2000

#### Beneficiaries

Resident estates and trusts subject to Louisiana income tax

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$576,000	\$547,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

---

# Fiduciary Income Tax

---

## { Exemptions/Exclusions }

### 3. S Bank Income

An S Bank shareholder may exclude an amount equal to the S Bank shareholder's nontaxable income from Louisiana taxable income. S Bank nontaxable income is defined as the portion of the income reported by an S Bank on Form 1120S Schedule K-1, or equivalent document, which is attributable to the net earnings used to compute the S Bank's shares tax as provided in R.S. 47:1967.

#### Legal Citation

R.S. 47:297.3, R.S. 47:300.6 (B)(2)(d), R.S. 47:300.7 (C)  
(2)(c)

#### Origin

Acts 2002, No. 30

#### Effective Date

Tax periods beginning on or after January 1, 2003

#### Beneficiaries

Individuals, trusts, and estates that are S Bank Shareholders

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$552,000	\$524,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 4. Compensation for Disaster Services

An out-of-state business that performs disaster or emergency-related work within the state during a declared or emergency period shall exclude all income received for disaster or emergency-related work conducted in the state during the disaster period.

#### Legal Citation

R.S. 47:53.5, R.S. 47:242

#### Origin

Acts 2017, No. 358

#### Effective Date

Taxable periods beginning on or after January 1, 2018

#### Beneficiaries

Nonresident businesses that perform disaster or emergency-related work within the state during a disaster period

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect of this exclusion because there is no way of knowing how many businesses will qualify.

---

# Fiduciary Income Tax

---

## { Deductions }

### 5. Percentage Depletion

Louisiana allows a depletion deduction for oil and gas wells that is the greater amount of cost depletion determined under federal law, or percentage depletion determined under Louisiana law (Louisiana depletion).

#### Legal Citation

R.S. 47:300.6 (B)(2)(b), R.S. 47:300.7(C)(2)(b)

#### Origin

Acts 1996, No. 41, amended by Acts 1998, No. 61; Acts 2000, No. 40; Acts 2002, No. 30; Acts 2016, 1st Ex. Sess., No. 30

#### Effective Date

1997

#### Beneficiaries

Taxpayers with percentage depletion on oil and gas properties that is greater than their cost depletion

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$77,000	\$73,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 6. Employment of Qualified Disabled Individuals

A deduction is allowed from income taxes imposed for each taxpayer who provides continuous employment to a qualified disabled individual within Louisiana. A taxpayer shall be eligible to claim the deduction provided for in this Section after employing a qualified individual with a disability for four continuous months for no less than an average of twenty hours a week at a rate comparable to and in the same setting as other employees of the taxpayer performing the same or similar task.

#### Legal Citation

R.S. 47:297.13

#### Origin

Acts 2015, No. 117

#### Effective Date

June 19, 2015

#### Beneficiaries

Taxpayers that employ qualified disabled individuals within Louisiana

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there were no deductions reported in the Fiscal Year 2021-22.

---

# Fiduciary Income Tax

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## { Credits }

### 7. Net Income Taxes Paid to Other States

For returns filed prior to July 1, 2015, a non-refundable credit is allowed for net income taxes paid to other states. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is limited to the amount of Louisiana income tax that would have been imposed if the income earned in the other state had been earned in Louisiana and is not allowed for income taxes paid to a state that allows nonresidents a credit against the income taxes imposed by that state for taxes paid or payable to the state of residence. The provisions for returns filed on or after July 1, 2015, are effective through tax year 2023.

Starting with tax year 2018, the credit is calculated by multiplying a taxpayer's Louisiana income tax liability by a ratio, the numerator of which is the taxpayer's Louisiana tax table income attributable to other states on which tax has been paid, and the denominator of which is the taxpayer's total Louisiana tax table. The purpose of this credit is to allow taxpayers to deduct the income tax paid to other states on income also taxed by Louisiana, so as not to subject the taxpayer to double taxation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:33

#### Origin

Acts 1946, No. 203, amended by Acts 2015, No. 109, Acts 2018, 2nd Ex. Sess., No. 6

#### Effective Date

1946

#### Beneficiaries

Louisiana resident trusts who derive taxable income from other states

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,000,000	\$3,000,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 8. Contribution of Tangible Property of a Sophisticated & Technological Nature to Educational Institutions

A non-refundable credit is allowed for contributions of tangible property of a sophisticated and technological nature to educational institutions. For returns filed prior to July 1, 2015, the credit allowed is 40 percent of the property's value, or, in the case of sales below cost, 40 percent of the difference between the price received and the property's value, subject to the limitations prescribed in the statute. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit allowed is for 29 percent, subject to the limitations prescribed in the statute. The purpose of this credit is to allow a tax credit to corporations, persons, estates, and trusts that donate, sell below cost, or contribute properties of a sophisticated and technological nature to educational institutions in the state of Louisiana.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:37, R.S. 47:287.755

#### Origin

Acts 1983, No. 667, and Acts 1986, 1st Ex. Sess., No. 16; amended by Acts 1997, No. 658; Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

January 1, 1984

#### Sunset Date

December 31, 2019

#### Beneficiaries

Educational institutions, students, teachers, the state as a whole, and donors who make a contribution of equipment

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019. No activity is anticipated.

---

# Fiduciary Income Tax

---

## { Credits }

### 9. Certain Refunds Issued by Utilities

Refunds made by utility companies, resulting from denial of rate increases, may be credited against gross income. If a deduction from gross income would result in a net loss, the utility company may elect to take a non-refundable credit subject to certain limitations. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to 72 percent of the income tax increase. The purpose of this credit is to accurately reflect the utility company's gross income.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:265, R.S. 47:287.664

#### Origin

Acts 1960, Nos. 1 and 210, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

1960

#### Beneficiaries

Utility companies making refunds under these circumstances

#### Estimated Fiscal Effect

The effects of this credit have been replaced by the provisions of the net operating loss statute. (See R.S. 47:287.86.) Therefore, as long as §287.86 is valid there should be no fiscal effect.

### 10. Louisiana Work Opportunity

A nonrefundable credit is allowed for a business that hires an eligible re-entrant. "Eligible re-entrant" means an inmate or former inmate who is eligible to participate and is actively participating in a work release program provided for in R.S. 15:11, 1111, 1199.9, or 1199.10 and meets all of the criteria provided for in R.S. 15:1199.7. The credit is equal to 5% of the total wages paid to an eligible re-entrant in an eligible job for twelve consecutive months following release of the eligible re-entrant from imprisonment. The credit is limited to \$2,500 per eligible re-entrant and is earned upon certification from the Dept. of Public Safety and Corrections or the applicable sheriff. Only one credit may be earned per eligible re-entrant and the credit may be carried forward for a period not to exceed 5 years.

#### Legal Citation

R.S. 47:287.750

#### Origin

Acts 2021, No. 453

#### Effective Date

June 23, 2021

#### Sunset Date

December 31, 2025

#### Beneficiaries

Businesses employing one or more eligible re-entrants

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

\$0; no activity is anticipated.



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# Fiduciary Income Tax

---

## { Credits }

### 11. Employment of Certain First-Time Nonviolent Offenders

For returns filed prior to July 1, 2015, a non-refundable credit of \$200 per employee per year for a maximum of two years is allowed for employing certain first time non-violent offenders. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is for \$140 per employee. The offender must have successfully completed a court-ordered program and have worked 180 full-time days. The purpose of this credit is to encourage employment of first-time nonviolent offenders.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:287.752

#### Origin

Acts 1994, 3rd Ex. Sess., No. 104, amended by Acts 1997, No. 658; Acts 2001, No. 1032; Acts 2005, No. 285; Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400 and 403

#### Effective Date

1960

#### Effective Date

Taxable periods beginning on or after January 1, 1994

#### Sunset Date

December 31, 2019

#### Provision for Other Taxes

R.S. 47:297(O)

#### Beneficiaries

First-time nonviolent offenders who are employed by businesses that receive the credit and the companies and individuals who employ them

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019. No activity is anticipated.

### 12. Bone Marrow Donor Expense

A non-refundable credit is allowed for 25 percent of certain expenses paid or incurred during the tax year by an employer to provide a program for employees who are potentially or who actually become bone-marrow donors for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for 18 percent of qualified expenses. The purpose of this credit is to encourage bone-marrow donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:287.758

#### Origin

Acts 1992, No. 206, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

August 21, 1992

#### Provision for Other Taxes

R.S. 47: 297(I)

#### Beneficiaries

Individuals who donate bone-marrow and individuals who need bone-marrow transplants

#### Estimated Fiscal Effect

\$0; no activity is anticipated.

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# Fiduciary Income Tax

---

## { Credits }

### 13. Pregnancy Related Death

A refundable income tax credit for the reasonable funeral and burial expenses associated with the pregnancy-related death of a Louisiana resident. The estate of the deceased can claim the credit. If the estate does not claim the credit, then the individual who actually paid the funeral and burial expenses may claim the credit. The credit is for the actual reasonable funeral and burial expenses paid or \$5,000, whichever is less, and must be claimed for the taxable year in which the death occurred.

To qualify, the death must have occurred while pregnant, during labor and delivery, or within one year after childbirth from a pregnancy complication, a chain of events initiated by the pregnancy, or the aggravation of an unrelated condition by the normal effects of the pregnancy.

#### Legal Citation

R.S. 47:297.22

#### Origin

Acts 2021, No. 470

#### Effective Date

January 1, 2022

#### Beneficiaries

Individuals or estates who pay funeral and burial expenses for a pregnancy-related death

#### Estimated Fiscal Effect

See number 53, individual income tax section.

### 14. Employment of the Previously Unemployed

A non-refundable credit is allowed for employment of each previously unemployed person in a qualified newly created full-time job and is allowed during the taxable period that the employee has completed one year of full-time service with the employer. The credit is in lieu of other job tax credits provided for in the law. The purpose of this credit is to encourage creation of new jobs, which will provide job opportunities for the previously unemployed. For returns filed prior to July 1, 2015, the credit is \$750 for each qualified new job and employee. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is \$540 for each qualified new job and employee.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6004

#### Origin

Acts 1989, No. 636, amended by Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

Taxable periods beginning on or after July 1, 1990

#### Repealed

Acts 2019, No. 202 for income tax periods beginning on or after January 1, 2019. However, taxpayers have five years to utilize the credit.

#### Beneficiaries

Corporations who hire previously unemployed Louisiana citizens as well as Louisiana citizens who benefit from new employment, production and income opportunities

#### Estimated Fiscal Effect

This credit is repealed as of December 31, 2018; however, any unused credits may still be used. No activity is anticipated.

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# Fiduciary Income Tax

---

## { Credits }

### 15. Purchase of Qualified Recycling Equipment

A non-refundable credit is allowed for the purchase of new recycling manufacturing or process equipment and/or qualified service contracts. If the equipment is sold before the total credit is claimed, the credit otherwise allowable may be claimed in the tax year of the sale and any unused credit is canceled for future periods.

The amount of the credit is computed at 20 percent of the cost of the equipment less other tax credits received for the purchase of the equipment, but may not exceed 50 percent of the tax liability before the credit for returns filed prior to July 1, 2015. Total credits certified by the secretary of The Department of Environment Quality in any calendar year shall not exceed five million dollars. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for 14.4 percent of the qualifying purchase or contract. For tax years beginning on or after January 1, 2017, the credit is allowed is for 14 percent. The total credits certified in any calendar year shall not exceed \$3.6 million.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6005

#### Origin

Acts 1991, Nos. 359 and 1052, amended by Acts 2005, No. 319; Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

Reestablished June 30, 2005

#### Beneficiaries

Individuals who invest in qualifying equipment in the state as well as Louisiana citizens who benefit from an improved environment

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.

### 16. Donations to Assist Qualified Playgrounds

A non-refundable tax credit is allowed for donations to assist qualified playgrounds in certain economically depressed areas. The donation may be in the form of cash, equipment, goods, or services. The purpose of this credit is to encourage donations to qualifying playgrounds. For returns filed prior to July 1, 2015, the credit is equal to the lesser of \$1,000 or one-half the value of the donation. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to the lesser of \$720 or 36 percent of the value of the donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6008

#### Origin

Acts 1992, No. 898, amended by Acts 1997, No. 658; Acts 2002, No. 11; Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

Tax periods beginning after December 31, 1992

#### Beneficiaries

Economically depressed areas benefit from this credit, which should help to improve the quality of life of the residents

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.

---

# Fiduciary Income Tax

---

## { Credits }

### 17. Louisiana Basic-Skills Training

For returns filed prior to July 1, 2015, trusts are allowed a non-refundable credit of \$250 per qualified employee who participates in a basic-skills training program at an accredited school. The credit cannot exceed \$30,000 for any single business in a particular year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for \$180 per qualified employee and is limited to \$21,600 for any single business or industry enterprise in a particular tax year. Basic-skills training means any employer-paid training for qualified employees that enhances the employees' reading, writing, or mathematical skills to at least a twelfth grade level. The purpose of this credit is to encourage corporations to provide basic skills training, which will result in a more educated workforce.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6009

#### Origin

Acts 1992, No. 1098, amended by Acts 2015, No. 125; Acts 2016 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

July 1, 1993

#### Repealed

Acts 2019, No. 202 for income tax periods beginning on or after January 1, 2019. However, taxpayers have two years to utilize the credit.

#### Beneficiaries

Companies who provide qualified training to employees as well as Louisiana employees who benefit from improved skills

#### Estimated Fiscal Effect

This credit is repealed as of December 31, 2018.

### 18. Debt Issuance Costs

An economic development corporation is allowed a non-refundable credit equal to the filing fee paid to the Louisiana Bond Commission for the preparation and issuance of bonds for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to 72 percent of the filing fee paid. The credit is taken in the taxable period in which the expenses were incurred.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, but before June 30, 2018, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6017

#### Origin

Acts 2002, No. 78, amended by Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

June 25, 2002

#### Beneficiaries

Economic development corporations

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.

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# Fiduciary Income Tax

---

## { Credits }

### 19. Donations of Material, Equipment, or Instructors Made to Certain Training Providers

A non-refundable credit is allowed for donations of materials, equipment, or instructors made to training providers, vocational/technical schools, apprenticeship programs registered with the Louisiana Workforce Commission, or community colleges within the state. For returns filed prior to July 1, 2015, the credit is for one-half the value of the materials, equipment, or services donated. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is for 36 percent of the value. The tax credit when combined with other tax credits cannot exceed 20 percent of the employer's tax liability for any taxable year.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6012

#### Origin

Acts 1998, No. 30, amended by Acts 2002, No. 11; Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

June 24, 1998

#### Sunset Date

December 31, 2000

#### Reestablished

August 15, 2002 for taxable periods beginning after December 31, 2002

#### Beneficiaries

Individuals who take the tax credit and the citizens of the state that benefit from better equipped training facilities

#### Estimated Fiscal Effect

\$0; no activity is anticipated.

### 20. Rehabilitation of Historic Structures

A non-refundable credit is allowed for the eligible cost and expenses incurred during the rehabilitation of a historic structure located in a downtown development or a cultural district. Eligible structures must be nonresidential real property or residential rental property. The credit is for 25 percent of the eligible costs and expenses of the rehabilitation incurred prior to January 1, 2018 and 20 percent for eligible costs and expenses incurred on or after January 1, 2018. No taxpayer or affiliate shall claim more than five million dollars of credit per year for any number of structures rehabilitated within a particular downtown development or a cultural district. The credit is earned only in the year in which the property attributable to the expenditures is placed in service.

For Part 2 applications received by the Department of Culture, Recreation and Tourism (CRT) on or after January 1, 2021, no more than \$125 million in credits can be certified per calendar year.

#### Legal Citation

R.S. 47:6019

#### Origin

Acts 2002, No. 60, amended by Acts 2004, 1st Ex. Sess., No. 12; Acts 2005, No. 439; Acts 2007, No. 182 and 298; Acts 2009, No. 444; Acts 2011, No. 409; Acts 2013, Nos. 263 and 418; Acts 2015, No. 108; Acts 2017, No. 403; Acts 2020, 1st Ex. Sess., No. 25

#### Effective Date

July 1, 2002 and taxable periods beginning January 1, 2008 or a cultural district

#### Sunset Date

Taxable periods ending prior to January 1, 2026. However, taxpayers have five years to utilize the credit.

#### Beneficiaries

Individuals or businesses rehabilitating a qualified historic structure

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$4,367,000	\$4,865,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Fiduciary Income Tax

---

## { Credits }

### 21. Youth Jobs

A nonrefundable credit is allowed for a business that hires one or more eligible youths on or after July 1, 2021. “Eligible youths” means an individual who has attained the age of 16 but has not yet attained the age of 24, is unemployed prior to being hired by a business applying for the credit, will be working full-time or part-time that pays wages that are equivalent to the wages paid for similar jobs, with adjustments for experience or training, and meets at least one of other enumerated criteria. The credit is equal to \$1,250 for each eligible youth hired in a full-time position and \$750 for each eligible youth hired in a part-time position. The credit is capped at \$5 million per calendar year.

**Legal Citation**

R.S. 47:6028

**Origin**

Acts 2021, No. 454

**Effective Date**

June 23, 2021

**Sunset Date**

June 30, 2027

**Beneficiaries**

Businesses hiring one or more eligible youths

**Administration**

The purpose of this exemption is achieved in a fiscally effective manner.

**Estimated Fiscal Effect**

See number 41, corporation income tax section.

### 22. Apprenticeship (2022)

A nonrefundable credit is allowed for a business that hires an eligible apprentice. An “Eligible Apprentice” means: 1.) a person who has entered into a written apprenticeship agreement with an employer or an association of employers pursuant to a registered apprenticeship program provide for in Chapter 4 of Title 23 of LA Revised Statutes of 1950; or 2.) is enrolled in a training program accredited by the National Center for Construction Education and Research which has no less than four levels of training and no less than 500 hours of instruction. For each eligible apprentice employed for a minimum of 250 hours, the credit is equal to \$1.25 per hour of employment for a maximum credit of \$1,250 per eligible apprentice. The credit may be carried forward for a period no to exceed 5 years. The credit is capped at \$2 million dollars per calendar year.

**Legal Citation**

R.S. 47:6033

**Origin**

Acts 2021, No. 454

**Effective Date**

Taxable periods beginning after December 31, 2021

**Beneficiaries**

Businesses employing one or more eligible apprentices

**Administration**

The purpose of this exemption is achieved in a fiscally effective manner.

**Estimated Fiscal Effect**

See number 41, corporation income tax section.

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# Fiduciary Income Tax

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## { Credits }

### 23. Donations to Qualified Foster Care Organizations

A non-refundable credit is allowed for taxpayers who make donations to a qualified foster care organization during the taxable year. The credit is equal to the amount of the donation used by the foster care organization to provide services to qualified individuals, or \$50,000, whichever is less. The maximum amount of credit that may be granted in the aggregate in any calendar year is \$500,000. The credit may be combined with any federal tax credit or deduction earned for the same donation. Unused credits may be carried forward for up to five subsequent years.

#### Legal Citation

R.S. 47:6042

#### Origin

Acts 2021, No. 378

#### Effective Date

For donations made on or after January 1, 2022

#### Beneficiaries

Taxpayers who donate funds to qualified foster care organizations

#### Estimated Fiscal Effect

See number 43, corporation income tax section.

### 24. Apprenticeship (2007)

A non-refundable credit is allowed for employers for employing eligible apprentices. The credit is equal to one dollar for each hour of employment of each eligible apprentice, not to exceed 1,000 hours for each eligible apprentice. An eligible apprentice is a person who has entered into a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program or a person who is enrolled in a training program accredited by the National Center for Construction Education and Research that has no less than four levels of training and no less than 500 hours of instruction.

#### Legal Citation

R.S. 47:6033

#### Origin

Acts 2007, No. 472, amended by Acts 2011, No. 126

#### Effective Date

July 11, 2007 for taxable periods beginning after December 31, 2007

#### Repealed

Acts 2015, No. 357, effective June 29, 2015. However, taxpayers have ten years to utilize credit.

#### Beneficiaries

Employers of eligible apprentices

#### Estimated Fiscal Effect

This credit is repealed as of June 29, 2015; however, any unused credits may still be used. No activity is anticipated.



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# Fiduciary Income Tax

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## { Credits }

### 25. Donations to School Tuition Organization

A non-refundable credit is available for taxpayers who donate to certain school tuition organizations (STO). The credit is equal to the amount of the donation used by the STO to fund a scholarship, not including any administrative costs paid by the donation. The credit is earned when the donation is made.

#### Legal Citation

R.S. 47:6301

#### Origin

Acts 2017, No. 377

#### Effective Date

January 1, 2018

#### Beneficiaries

Taxpayers that make such donations and low-income students that receive such scholarships

#### Estimated Fiscal Effect

A negligible amount for this credit was reported by taxpayers on the fiduciary income tax return data available at the time of publication.

### 26. Inventory Tax/Ad Valorem Tax

A refundable tax credit is allowed for ad valorem taxes paid to political subdivisions on inventory held by manufacturers, distributors, and retailers for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, but before July 1, 2016, regardless of the tax year to which it relates, the credit allowed is equal to 100 percent of the ad valorem taxes paid if the amount paid is less than \$10,000. If the ad valorem taxes paid are \$10,000 or more, only 75 percent of the excess credit over tax can be refunded with the remaining 25 percent carried forward for five years.

For returns filed on or after July 1, 2016:

- Groups of affiliated companies are required to be treated as one taxpayer for purposes of the limitations on refundability.
- If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- For new business entities formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- The credit is nonrefundable for taxes paid on inventory by any manufacturer who claimed the property tax exemption under the Industrial Tax Exemption Program (ITEP) during the same year the inventory taxes were paid, and for taxes paid by any company related to such manufacturer on inventory that is related to the business of such manufacturer.

For tax periods beginning on or after January 1, 2016, certain property held by persons engaged in the short term rental of such items qualifies for the credit. For returns filed on or after July 1, 2017, only taxpayers that are included on the same consolidated federal income tax return are required to combine their inventory taxes paid in order to determine the amount of the excess credit that is refundable.

For taxable years ending after December 31, 2020, the carryover period for the nonrefundable portion has increased from five (5) years to 10 years.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit. For the 2020 tax year only, taxpayers, including members included in a consolidated federal tax return that are treated as one taxpayer, who employed a minimum of 100 full-time employees at each location in the state for whom withholding tax was remitted to



# Fiduciary Income Tax

## { Credits }

### 26. Inventory Tax/Ad Valorem Tax *(continued)*

LDR for at least one month within each of the first three quarters of calendar year 2020 and the total amount eligible for the credit is less than or equal to \$1 million, 100 percent of any excess credit is refundable. Act 59 does not apply to any manufacturer who claimed the property tax exemption under ITEP during the same year the inventory taxes were paid.

#### Legal Citation

R.S. 47:6006

#### Origin

Acts 1991, No. 153, amended by Acts 1994, No. 28; Acts 2002, No. 11; Acts 2005, No. 363; Acts 2015, No. 133; Acts 2016, 2nd Ex. Sess., Nos. 4 and 5; Acts 2017, Nos. 338 and 385; Acts 2020, 2nd Ex. Sess., Nos. 50, 56, and 59

#### Effective Date

July 1, 1992

#### Beneficiaries

Corporations that are manufacturers, distributors, and retailers paying ad valorem taxes on inventory

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$900,000	\$900,000

### 27. Ad Valorem Tax on Natural Gas

A refundable tax credit is allowed for the amount of ad valorem taxes paid to political subdivisions of Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, but before July 1, 2016, regardless of the tax year to which it relates, the credit allowed is equal to 100 percent of the ad valorem taxes paid if the amount paid is less than \$10,000. If the ad valorem taxes paid are \$10,000 or more, only 75 percent of the excess credit over tax can be refunded with the remaining 25 percent carried forward for five years.

For returns filed on or after July 1, 2016:

- Groups of affiliated companies are required to be treated as one taxpayer for purposes of the limitations on refundability.
- If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- For new business entities formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.

For returns filed on or after July 1, 2017, only taxpayers that are included on the same consolidated federal income tax return are required to combine their taxes paid in order to determine the amount of the excess credit that is refundable.

For taxable years ending after December 31, 2020, the carryover period for the nonrefundable portion has increased from five (5) years to 10 years.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit. For the 2020 tax year only, taxpayers, including members included in a consolidated federal tax return that are treated as one taxpayer, who employed a minimum of 100 full-time employees at each location in the state for whom withholding tax was remitted to LDR for at least one month within each of the first three quarters of calendar year 2020 and the total amount eligible for the credit is less than or equal to \$1 million, 100 percent of any excess credit is refundable. Act 59 does not apply to any manufacturer who claimed the property tax exemption under ITEP during the same year the inventory taxes were paid.

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# Fiduciary Income Tax

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## { Credits }

### **27. Ad Valorem Tax on Natural Gas** *(continued)*

#### **Legal Citation**

R.S. 47:6006

#### **Origin**

Acts 2005, No. 363, amended by Acts 2015, No.133; Acts 2016, 2nd Ex. Sess., No. 4; Acts 2017, Nos. 338 and 385; Acts 2020, 2nd Ex. Sess., Nos. 50, 56, and 59

#### **Effective Date**

August 15, 2005

#### **Beneficiaries**

Corporations paying ad valorem taxes on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities

#### **Estimated Fiscal Effect**

\$0; no activity is anticipated.

### **28. Ad Valorem Tax on Offshore Vessels**

A refundable credit is allowed for ad valorem taxes paid on vessels that operate principally in Outer Continental Shelf Lands Act Waters. To qualify for the credit, the taxpayer must certify to the assessor that the vessel operated principally in outer continental shelf waters within the calendar year immediately before the tax year of assessment of the vessel and the ad valorem tax must have been paid to the political subdivision without protest. However, for taxable periods beginning on or after January 1, 2018, a taxpayer who pays the ad valorem tax under protest must notify the Department of Revenue within five business days of the date that the lawsuit is filed. The credit is equal to 100 percent of the taxes paid.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit.

#### **Legal Citation**

R.S. 47:6006.1

#### **Origin**

Acts 1994, 3rd Ex. Sess., No. 59, amended by Acts 2002, No. 11; Acts 2017, No. 418; Acts 2020, 2nd Ex. Sess., No. 56

#### **Effective Date**

July 7, 1994

#### **Beneficiaries**

Corporations paying ad valorem taxes on vessels operating in Outer Continental Shelf Lands Act Waters

<b>Estimated Fiscal Effect</b>	
<b>FYE 6-23</b>	<b>FYE 6-24</b>
\$1,000,000	\$1,000,000

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# Fiduciary Income Tax

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## { Credits }

### **29. Ad Valorem Tax Paid by Certain Telephone Companies**

A refundable credit is allowed for 40 percent of the total ad valorem taxes paid to Louisiana political subdivisions by telephone companies on their public service properties which are assessed by the Louisiana Tax Commission at 25 percent of fair market value pursuant to R.S. 47:1854.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit.

#### **Legal Citation**

R.S. 47:6014

#### **Origin**

Acts 2000, No. 22; Acts 2002, No. 11; Acts 2005, No. 266; Acts 2007, No. 358; Acts 2015, No. 357; Acts 2020, 2nd Ex. Sess., No. 56

#### **Effective Date**

Tax years ending on or after December 31, 2001

#### **Beneficiaries**

Telephone companies and the public they serve

#### **Estimated Fiscal Effect**

\$0; no activity is anticipated.

### **30. Purchases from Prison Industry Enhancement Contractors**

For returns filed prior to July 1, 2015, a refundable credit is allowed for the state sales and use taxes paid on purchases of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, a credit is allowed for 72 percent of the state sales and use taxes paid on purchases of specialty apparel items from a PIE contractor. PIE contractors use inmate labor to produce items for sale and then pay 30 percent of the salary paid to the inmates back to the state.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6018

#### **Origin**

Acts 2002, No. 32, amended by Acts 2007, No. 466; Acts 2015, No. 125; Acts 2017, No. 400

#### **Effective Date**

Taxable periods beginning on or after December 31, 2002

#### **Reestablished**

Taxable periods beginning on or after January 1, 2007

#### **Beneficiaries**

Private Sector Prison Industry Enhancement contractors and individuals who purchase items from them

#### **Estimated Fiscal Effect**

\$0; no activity is anticipated.

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# Fiduciary Income Tax

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## { Credits }

### 31. LA Citizens Property Insurance Corporation Assessment

A refundable credit is allowed for the amount of surcharges, market equalization charges, or assessments paid as a result of the assessments levied by the Louisiana Citizens Property Insurance Corporation due to Hurricanes Katrina and Rita. This credit is available to taxpayers who paid the assessments as a part of their property's insurance premium. For returns filed prior to July 1, 2015, the credit is equal to 100 percent of the assessment paid. For returns filed on or after July 1, 2015, the credit is for 72 percent of the assessment paid. For taxable periods beginning on or after January 1, 2016, the credit is 25 percent.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6025

#### Origin

Acts 2006, 2nd Ex. Sess., No. 4, amended by Acts 2007, No. 382; Acts 2015, No. 125; Acts 2016, 2nd Ex. Sess., No. 9; Acts 2017, Nos. 400 and 403

#### Effective Date

Taxable periods beginning on or after January 1, 2006

#### Sunset Date

December 31, 2019

#### Beneficiaries

Taxpayers who have paid the assessments levied by the LA Citizens Property Insurance Corporation

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019.

### 32. Solar Energy System

As of January 1, 2017, a refundable credit is allowed for taxpayers who purchased and installed, through a lease with the residence owner, a solar electric system at a single-family detached residence located in the state. Only one credit is allowed per residence including prior installations for which a credit was received. The credit is equal to 38 percent of the first \$20,000 of the cost of such system. For the purpose of determining the amount of the credit on leased systems, the cost of a system is limited to no more than \$2 per watt. Since the system is limited to providing for no more than six kilowatts of energy, the maximum credit base for leased systems is \$12,000. The credit may be used in addition to any federal tax credits earned for the same system, except that, a taxpayer may not receive any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for property for which a tax credit has been received under this Section. Only one tax credit is available for any eligible system and use of the credit must be disclosed when the property is sold.

The cap on the credit for non-leased systems has been reached for FYE 6-16, 6-17 and 6-18. The cap on the credit for leased systems has been reached for FYE 6-15. Act 413 of the 2017 Regular Session provides for payment of solar tax credit claims in annual installments for eligible taxpayers who were denied or would have been denied as a result of the credit cap provisions imposed by Act 131 of the 2015 Regular Session. The annual installments will be paid in equal parts over three fiscal years beginning in FYE 6-18 and ending in FYE 6-20.

Fiscal Year	Leased	Non-Leased
2014-2015	\$19 million	No cap
2015-2016	\$10 million	\$10 million
2016-2017	\$10 million	\$10 million
2017-2018	\$5 million	\$5 million

#### Legal Citation

R.S. 47:6030

#### Origin

Acts 2007, No. 371, amended by Acts 2009, No. 467; Acts 2013, No. 428; Acts 2015, No. 131; Acts 2017, No. 413

#### Effective Date

January 1, 2008

#### Sunset Date

December 31, 2015

#### Beneficiaries

Taxpayers installing solar energy systems on their property

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2015.

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# Fiduciary Income Tax

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## { Credits }

### 33. Milk Producers

A refundable credit is allowed for resident taxpayers engaged in the business of producing milk for sale. The credit is allowed when the USDA Uniform Price in Federal Order Number 7 drops below the announced production price established by the Department of Agriculture and Forestry at any time during the calendar year. Qualified taxpayers are eligible for tax credits based on the production and sale of milk below the announced production price over a calendar year.

The Department of Health must certify to the Department of Revenue, by January 31 of the following year, which milk producers are eligible to receive the credits. Any producer not certified by the Department of Health will not be entitled to the credits. For returns filed prior to July 1, 2015, the credits allowed for each milk producer may not exceed \$30,000 per calendar year, and the total amount of tax credits allowed for all producers may not exceed \$2.5 million per calendar year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credits allowed for each milk producer may not exceed \$21,600 per calendar year, and the total amount of tax credits allowed for all producers may not exceed \$1.8 million per calendar year.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6032

#### Origin

Acts 2007, No. 461, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

January 1, 2007

#### Beneficiaries

Resident taxpayers engaged in the business of producing milk for sale

#### Estimated Fiscal Effect

\$0; no activity is anticipated.

### 34. Conversion of Vehicles to Alternative Fuel

A refundable credit is allowed for the cost of the qualified clean burning motor vehicle fuel property for the taxable period in which the property is purchased and installed provided the motor vehicle is registered in Louisiana. The purpose of this credit is to provide an incentive to persons or corporations to invest in qualified clean-burning motor vehicle fuel property.

For returns filed prior to July 1, 2015, the credit is for 50 percent of the cost of the qualified property. If the taxpayer purchases a new motor vehicle equipped with qualified clean burning motor vehicle fuel property and is unable to or elects not to determine the exact cost attributable to the property, the taxpayer may claim a credit equal to 10 percent of the cost of the motor vehicle or \$3,000, whichever is less.

For purchases made July 1, 2015 through June 21, 2017, the credit is for 36 percent of the cost of the qualified property. If the taxpayer purchases a new motor vehicle equipped with qualified property and is unable to or elects not to determine the exact cost attributable to the property, the taxpayer may claim a credit equal to 7.2 percent of the cost of the motor vehicle or \$1,500, whichever is less.

For purchases installed in a vehicle conversion or building of fueling stations after June 21, 2017, the credit is 30 percent of the cost. For qualifying new vehicle purchased on or after June 22, 2017, but before June 26, 2017, the credit is for 7.2 percent of the cost of the qualified vehicle or \$1,500, whichever is less. For qualifying new vehicle purchased on or after June 26, 2017, the credit is equal to 10 percent of the cost of the qualified vehicle or \$2,500, whichever is less. For all purchases of qualified clean-burning motor fuel property on or after January 1, 2018, the credit is non-refundable.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6035

#### Origin

Acts 2009, No. 469, amended by Acts 2015, No. 125; Acts 2017, Nos. 325, 400 and 403; Acts 2021, No. 385

#### Effective Date

January 1, 2009

#### Sunset Date

July 1, 2021 for new purchases and conversions. December 31, 2021 for property that is directly related to the delivery of an alternative fuel into the fuel tank of a motor vehicle propelled by an alternative fuel.

#### Beneficiaries

Owners purchasing qualified clean burning motor vehicle fuel property

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2021.

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# Fiduciary Income Tax

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## { Credits }

### 35. COVID-19 Pandemic ATC License

A refundable credit is allowed for the amount of the 2020 annual state license and permit fees imposed by Alcohol and Tobacco Control (“ATC”) paid by a business such as a bar that is licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers.

The credit is equal to the amount paid for the annual state license and permit fees that is attributable to any calendar month, or fraction thereof, during 2020 that the permit holder was required to temporarily close operations pursuant to Proclamation Number 30 JBE 2020, or any subsequent proclamation declaring the existence of a statewide COVID-19 public health emergency. For purposes of this credit, a business qualifies for the credit for the months they were not able to exercise their ATC permit to sell alcohol.

#### Legal Citation

R.S. 47:6041

#### Origin

Acts 2020 2nd Ex. Sess., No. 60

#### Effective Date

November 5, 2020 for taxable periods beginning on January 1, 2020, through December 31, 2020.

#### Beneficiaries

Owners or operators of establishments licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers that were required to temporarily close operations due to COVID-19

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2020.

## { Rebate }

### 36. Donations to School Tuition Organization

A rebate is available for taxpayers who donate to certain school tuition organizations (STO). In order to qualify to receive the rebate the taxpayer must file an income tax return with LDR. The rebate is equal to the amount of the donation used by the STO to fund a scholarship, not including any administrative costs paid by the donation. Rebates will be claimed and paid after the conclusion of the school year after receiving certification by the STO and the Department of Education.

Act 377 of the 2017 Legislative Session changed the rebate to a non-refundable credit for donations made on or after January 1, 2018.

#### Legal Citation

R.S. 47:6301

#### Origin

Acts 2012, No. 25, amended by Acts 2017, No. 377

#### Effective Date

Effective for donations made January 1, 2013 through December 31, 2017

#### Beneficiaries

Taxpayers that make such donations and low-income students that receive such scholarships

#### Estimated Fiscal Effect

This rebate is effective for donations made on or before December 31, 2017.



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# Fiduciary Income Tax

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{ Exemptions Required by the State Constitution or Federal Law }

## 37. Federal Income Tax Deduction

A deduction is allowed for federal income taxes paid on income taxed by Louisiana. The purpose of this deduction is to reduce the corporate income tax burden.

On November 13, 2021, Constitutional Amendment No. 2 was adopted and the mandatory deduction for federal income taxes paid was reclassified as permissive and subject to legislative control. Acts 2021, No. 395 repealed the deduction for tax periods beginning on or after January 1, 2022.

### Legal Citation

La. Const., art. VII, Part I, § 4(A), R.S. 47:55, R.S. 47:241, R.S. 47:287.85, R.S. 47:300.6(A), R.S. 47:300.7(A)

### Origin

1974 Constitution and Acts 1974, No. 188, amended by Acts 2021, No. 134 and 395

### Effective Date

July 12, 1974

### Beneficiaries

All corporate taxpayers that paid federal income tax

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$12,399,000	\$4,749,000

## 38. Interest on United States Government Obligations

Interest and dividends from obligations issued directly by the U.S. government such as Treasury bills, U.S. savings bonds and U.S. agency obligations are exempt from Louisiana state income tax under R.S. 47:300.6 and 300.7. Also, interest and dividends from U.S. government obligations is prohibited from state taxation by 31 U.S.C. Section 3124(a) which states in part, “stocks and obligations of the United States Government are exempt from taxation by a State or political subdivision of a State. The exemption applies to each form of taxation that would require the obligation, the interest on the obligation or both, to be considered in computing a tax.”

### Legal Citation

31 U.S.C. Section 3124(a), R.S. 47:300.6(B)(2)(a), R.S. 47:300.7(C)(2)(a)

### Beneficiaries

The U.S. government and the individuals and entities that invest in their obligations

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$176,000	\$167,000

The estimated revenue loss for FYE 6-23 and 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.





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# **Individual Income Tax Exemptions**

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# Individual Income Tax

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## { Introduction }

Louisiana's individual income tax was first imposed in 1934. The tax is assessed on a resident individual's income derived from all sources and a nonresident individual's income derived from Louisiana sources. Resident individuals are allowed a credit for income tax paid to other states on income that is also taxed by Louisiana.

Like other states that impose a personal income tax, Louisiana closely follows the federal system utilizing the federal definition of income and deductions with certain modifications. Louisiana tax-table income is a modified federal adjusted gross income less federal income taxes paid for tax periods beginning before January 1, 2022, and a modified federal adjusted gross income for tax periods beginning on or after January 1, 2022.

The income tax base is partially diminished by a combined personal exemption/standard deduction of \$4,500 for single filers and married taxpayers filing separately or \$9,000 for married taxpayers filing jointly, head-of-household filers, and qualifying widowers. Additional \$1,000 deductions are given for each dependent and each taxpayer who is blind or 65 years of age or older.

Any resident, nonresident, or part-year resident required to file a tax return must do so by the fifteenth day of the fifth month after the close of their taxable year.

### Legal Citations

R.S. 47:21 through 47:285, R.S. 47:290 through 47:299

### Tax Base

For tax periods beginning before January 1, 2022, the tax base is comprised of federal adjusted gross income less federal income tax and the portion of federal itemized deductions that were in excess of the federal standard deduction with adjustments for other modifications to federal adjusted gross income.

For tax periods beginning on or after January 1, 2022, the tax base is comprised of federal adjusted gross income less the portion of federal itemized deductions for medical expenses that were in excess of the federal standard deduction with adjustments for other modifications to federal adjusted gross income.

### Tax Rate

Tax tables are used to determine tax liability using rates as follows:

	Effective for taxable periods beginning after December 31, 2002	Effective for taxable periods beginning after December 31, 2008	Effective for taxable periods beginning after December 31, 2021
<b>Married couple filing joint return or qualifying widow:</b>	2% on the first \$25,000	2% on the first \$25,000	1.85% on the first \$25,000
	4% on the next \$25,000	4% on the next \$75,000	3.5% on the next \$75,000
	6% on the taxable income above \$50,000	6% on the taxable income above \$100,000	4.25% on the taxable income above \$100,000
<b>Single, Head of Household, or married filing separately</b>	2% on the first \$12,500	2% on the first \$12,500	1.85% on the first \$12,500
	4% on the next \$12,500	4% on the next \$37,500	3.5% on the next \$37,500
	6% on the taxable income above \$25,000	6% on the taxable income above \$50,000	4.25% on the taxable income above \$50,000

### Types of Tax Exemptions

Individual income tax exemptions are in the form of exemptions/exclusions, deductions, and credits. Exemptions/exclusions generally mean a specific item of income that is not included in taxable income. Deductions are generally defined as a reduction in net income to arrive at taxable income. Credits are generally defined as a reduction to the amount of tax due. All exemptions related to individual income tax are contained in this report.

The federal income tax deduction, although a statutory deduction, is also required by the state constitution. Repeal of this deduction requires a vote of the people. For this reason, this deduction has been separated from the other exemptions and appears at the end of this section.

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# Individual Income Tax

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## { Introduction }

### Significant Changes

#### 2022 Regular Legislative Session

Act 66 creates a checkoff on individual income tax returns to designate a donation of all or part of the tax refund amount to the Maddie's Footprints organization. Effective August 1, 2022.

Act 122 creates checkoffs on individual income tax returns to designate a donation of all or part of the tax refund amount to the University of New Orleans Foundation and Southeastern Louisiana University Foundation. Effective August 1, 2022.

Act 410 provides an automatic six-month filing extension for income tax returns as follows:

1. Individual, fiduciary and partnership income tax returns will be automatically extended but if the income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
2. Corporation income tax returns will receive an extension if the taxpayer timely requests an extension for federal income tax purposes. The extension is for six months or until the extended federal due date, whichever is later. If the corporation income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
3. Corporate franchise tax returns, for taxpayers who also file a corporation income tax return, will receive the extension according to the corporation income tax return rules. If the taxpayer files a corporation franchise tax return only, the franchise tax return is not eligible for an extension in accordance with R.S. 47:612 which refers to R.S. 287.614(D).

Applicable to taxable periods beginning on or after January 1, 2022. Effective August 1, 2022.

Act 595 makes technical corrections to properly reference the amounts utilized in calculation of the distributive shares reported to tiered partners for purposes of reporting federal adjustments through the adopted state partnership audit regime. Effective August 1, 2022.

HR 178 urges and requests the House Ways and Means Committee to study the state's tax structure, including state tax exemptions and credits, and to make recommendations concerning eliminating the state tax levied on individual and corporate income and corporation franchise taxes and reforming state tax exemptions and credits to the legislature prior to the convening of the 2023 Regular Session of the Legislature of Louisiana. Requests the Department of Revenue to work in conjunction with and provide input and support to the study. Effective June 2, 2022.

SR 168 urges and requests the Department of Economic Development (LED), in consultation with the Department of Revenue (LDR), to study Louisiana's tax preference items, including deductions, credits, exemptions, exclusions, suspensions, discounts, refunds, special rates, special methods of reporting, preferential calculation methods, and all other government programs and grants for the purposes of determining which items or programs deliver the greatest benefit to Louisiana small-owned businesses. The resolution further requires LED, in consultation with LDR, to make and report its findings to the Senate Committee of Revenue & Fiscal Affairs no later than 60 prior to the start of the 2023 Regular Session of the Louisiana Legislature. Effective June 8, 2022.

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# Individual Income Tax

## Index of Exemptions

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### { EXEMPTIONS/EXCLUSIONS }

<b>1.</b>	<b>Interest on State or Local Government Obligations</b> . . . . .	<b>190</b>
	R.S. 47:48, R.S. 47:293(9)(b)	
<b>2.</b>	<b>Annual Retirement Income.</b> . . . . .	<b>190</b>
	R.S. 47:44.1(A)	
<b>3.</b>	<b>Disability Income</b> . . . . .	<b>191</b>
	R.S. 47:44.1(B)	
<b>4.</b>	<b>State Employees, Teachers, and Other Retirement Benefits</b> . . . . .	<b>191</b>
<b>5.</b>	<b>Federal Retirement Benefits</b> . . . . .	<b>192</b>
<b>6.</b>	<b>Social Security Benefits</b> . . . . .	<b>193</b>
	R.S. 47:44.2	
<b>7.</b>	<b>Military Pay</b> . . . . .	<b>193</b>
	R.S. 47:293(9)(c)	
<b>8.</b>	<b>S Bank Income</b> . . . . .	<b>194</b>
	R.S. 47:297.3	
<b>9.</b>	<b>Compensation for Disaster Services</b> . . . . .	<b>194</b>
	R.S. 47:53.5, R.S. 47:111, R.S. 47:297(10)	
<b>10.</b>	<b>Pass-Through Entity Tax Election</b> . . . . .	<b>195</b>
	R.S. 47:297.14	
<b>11.</b>	<b>Mobile Workforce</b> . . . . .	<b>195</b>
	R.S. 47:242(1)(g)(ii), 47:242(2)(b), 47:248, and 47:293(10)	
<b>12.</b>	<b>COVID-19 Relief Benefits</b> . . . . .	<b>196</b>
	R.S. 47:293(9)(a), (10), 47:297.16	
<b>13.</b>	<b>Digital Nomad</b> . . . . .	<b>196</b>
	R.S. 47:293(9)(a)(xx) and 297.18	

### { DEDUCTIONS }

<b>14.</b>	<b>Adaptive Home Improvements for Disabled Individuals</b> . . . . .	<b>197</b>
	R.S. 47:59.1	
<b>15.</b>	<b>Entity-Level Income Tax Paid to Other States.</b> . . . . .	<b>197</b>
	R.S. 47:33(A)(7)	
<b>16.</b>	<b>Dependent/Blind/Aged Exemption/Deduction.</b> . . . . .	<b>198</b>
	R.S. 47:79(B), R.S. 47:294(B)	
<b>17.</b>	<b>Construction Code Retrofitting</b> . . . . .	<b>198</b>
	R.S. 47:293(2)(a)(i)	
<b>18.</b>	<b>Excess Federal Itemized Deductions</b> . . . . .	<b>199</b>
	R.S. 47:293(3)	
<b>19.</b>	<b>Hurricane Recovery Entity Benefits</b> . . . . .	<b>199</b>
	R.S. 47:293(5)	
<b>20.</b>	<b>Recreation Volunteer</b> . . . . .	<b>200</b>
	R.S. 47:293(7)(a)	
<b>21.</b>	<b>Volunteer Firefighter</b> . . . . .	<b>200</b>
	R.S. 47:293(7)(a)	
<b>22.</b>	<b>START Savings Program Contribution</b> . . . . .	<b>201</b>
	R.S. 17:3095(A)(1), 17:3098, 47:120.62, 47:293(9)(a)(vi)	
<b>23.</b>	<b>I.R.C. Section 280C Expense</b> . . . . .	<b>201</b>
	R.S. 47:293(9)(a)(ix)	
<b>24.</b>	<b>Teachers</b> . . . . .	<b>202</b>
	R.S. 47:293(11)	
<b>25.</b>	<b>Net Capital Gains</b> . . . . .	<b>202</b>
	R.S. 47:293(9)(a)(xvii)	
<b>26.</b>	<b>START K-12 Savings Program Contribution</b> . . . . .	<b>203</b>
	R.S. 17:3100.5(A)(1), R.S. 47:293(9)(a)(xx)	
<b>27.</b>	<b>Personal Exemption—Standard Deduction</b> . . . . .	<b>203</b>
	R.S. 47:294(A)	
<b>28.</b>	<b>Military Family Assistance Fund</b> . . . . .	<b>204</b>
	R.S. 47:297.5	

---

# Individual Income Tax

## Index of Exemptions

---

29.	Elementary & Secondary School Tuition . . . . .	204
	R.S. 47:297.10	
30.	Educational Expenses for Home-Schooled Children . . . . .	205
	R.S. 47:297.11	
31.	Fees and Other Educational Expenses for a Quality Public Education . . . . .	205
	R.S. 47:297.12	
32.	Employment of Qualified Disabled Individuals . . . . .	206
	R.S. 47:297.13	
33.	COVID-19 Educational Expenses . . . . .	206
	R.S. 47:297.15	
34.	Adoption from Foster Care. . . . .	207
	R.S. 47:297.20	
35.	Private Adoption of Certain Infants . . . . .	207
	R.S. 47:297.21	
<b>{ CREDITS }</b>		
36.	Net Income Taxes Paid to Other States . . . . .	208
	R.S. 47:33	
37.	Contribution of Tangible Property of a Sophisticated & Technological Nature to Educational Institutions . . . . .	208
	R.S. 47:37, R.S. 47:287.755	
38.	Louisiana Work Opportunity . . . . .	209
	R.S. 47:287.750	
39.	Certain Disabilities. . . . .	209
	R.S. 47:297(A)	
40.	Special Allowable Credits . . . . .	210
	R.S. 47:297(B)	
41.	Education . . . . .	210
	R.S. 47:297(D)	
42.	Certain Child Care Expenses . . . . .	211
	R.S. 47:297.4	
43.	Gasoline & Special Fuels Taxes for Commercial Fisherman . . . . .	211
	R.S. 47:297(C)	
44.	Family Responsibility . . . . .	212
	R.S. 47:297(F) and R.S. 46:449	
45.	Small-Town Health Professional . . . . .	212
	R.S. 47:297(H)	
46.	Bone Marrow Donor Expense. . . . .	213
	R.S. 47:297(I)	
47.	Educational Expenses Incurred for Degree Related to Law Enforcement . . . . .	213
	R.S. 47:297(J)	
48.	Employment of Certain First-Time Drug Offenders . . . . .	214
	R.S. 47:297(K)	
49.	Purchase of Bulletproof Vest . . . . .	214
	R.S. 47:297(L)	
50.	Employment of Certain First-Time Nonviolent Offenders . . . . .	215
	R.S. 47:297(O)	
51.	Accessible and Barrier-Free Constructed Home . . . . .	215
	R.S. 47:297(P)	
52.	Stillborn Child . . . . .	216
	R.S. 47:297.19	
53.	Pregnancy Related Death . . . . .	216
	R.S. 47:297.22	
54.	Donations to Assist Qualified Playgrounds. . . . .	217
	R.S. 47:6008	
55.	Debt Issuance Costs . . . . .	217
	R.S. 47:6017	
56.	Donations of Property to Certain Offices and Agencies . . . . .	218
	R. S. 47:6011	

---

---

# Individual Income Tax

## Index of Exemptions

---

57.	Donations of Material, Equipment, or Instructors Made to Certain Training Providers. . . . .	218
	R.S. 47:6012	
58.	Long-Term Care Insurance Premiums. . . . .	219
	R.S. 47:297(M)	
59.	Living Organ Donation . . . . .	219
	R.S. 47:297(N)	
60.	Employment-Related Expense for Maintaining Household for Certain Disabled Dependents . . . . .	220
	R.S. 47:297.2	
61.	Employment of the Previously Unemployed . . . . .	220
	R.S. 47:6004	
62.	Purchase of Qualified Recycling Equipment . . . . .	221
	R.S. 47:6005	
63.	Louisiana Basic-Skills Training . . . . .	221
	R.S. 47:6009	
64.	Apprenticeship (2007) . . . . .	222
	R.S. 47:6033	
65.	Rehabilitation of Historic Structures . . . . .	222
	R.S. 47:6019	
66.	Youth Jobs . . . . .	223
	R.S. 47:6028	
67.	Apprenticeship . . . . .	223
	47:6033	
68.	Donations to Qualified Foster Care Organizations . . . . .	224
	R.S. 47:6042	
69.	Louisiana Community Development Financial Institutions Act . . . . .	224
	R.S. 51:3081 through 3094	
70.	Low-Income Housing . . . . .	225
	R.S. 47:12	
71.	Donations to School Tuition Organization. . . . .	225
	R.S. 47:6301	
72.	Rehabilitation of an Owner Occupied Residential or Mixed-Use Property. . . . .	226
	R.S. 47:297.6	
73.	Property Insurance . . . . .	226
	R.S. 47:297.7	
74.	Earned Income Tax Credit . . . . .	227
	R.S. 47:297.8	
75.	Amounts Paid by Certain Military Servicemembers for Obtaining Louisiana Hunting & Fishing Licenses . . . . .	227
	R.S. 47:297.9	
76.	Inventory Tax/Ad Valorem Tax . . . . .	228
	R.S. 47:6006	
77.	Ad Valorem Tax on Natural Gas . . . . .	229
	R.S. 47:6006	
78.	Ad Valorem Tax on Offshore Vessels . . . . .	230
	R.S. 47:6006.1	
79.	Ad Valorem Tax Paid by Certain Telephone Companies . . . . .	230
	R.S. 47:6014	
80.	Purchases from Prison Industry Enhancement Contractors . . . . .	231
	R.S. 47:6018	
81.	LA Citizens Property Insurance Corporation Assessment . . . . .	231
	R.S. 47:6025	
82.	Solar Energy System . . . . .	232
	R.S. 47:6030	
83.	Milk Producers . . . . .	232
	R.S. 47:6032	
84.	Conversion of Vehicles to Alternative Fuel . . . . .	233
	R.S. 47:6035	
85.	School Readiness Child Care . . . . .	234
	R.S. 47:6104	

---

---

# Individual Income Tax

## Index of Exemptions

---

86.	School Readiness Child Care Provider . . . . .	234
	R.S. 47:6105	
87.	School Readiness Child Care Directors and Staff . . . . .	235
	R.S. 47:6106	
88.	School Readiness Business-Supported Child Care . . . . .	235
	R.S. 47:6107(A)(1)	
89.	School Readiness Fees and Grants to Resource and Referral Agencies . . . . .	236
	R.S. 47:6107(A)(2)	
90.	COVID-19 Pandemic ATC License . . . . .	236
	R.S. 47:6041	
<b>{ REBATES }</b>		
91.	Donations to School Tuition Organization. . . . .	237
	R.S. 47:6301	
92.	Frontline Workers COVID-19 Hazard Pay . . . . .	237
	R.S. 51:1787(K)	
<b>{ EXEMPTIONS REQUIRED BY THE STATE CONSTITUTION OR FEDERAL LAW }</b>		
93.	Federal Income Tax Deduction . . . . .	238
	La. Const., art. VII, Part I, § 4(A), R.S. 47:293(4), R.S. 47:293(9)(a)(ii)	
94.	Interest on United States Government Obligations. . . . .	238
	31 U.S.C. Section 3124(a), R.S. 47:293(9)(a)(iii)	
95.	Native American Income. . . . .	239
	18 U.S.C. Section 1162, R.S. 47:293(9)(a)(iii)	

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# Individual Income Tax

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## { Exemptions/Exclusions }

### 1. Interest on State or Local Government Obligations

Interest received on obligations issued by the state or its political or municipal subdivisions is exempt from tax table income. The purpose of this exclusion is to encourage investment in Louisiana obligations.

#### Legal Citation

R.S. 47:48, R.S. 47:293(9)(b)

#### Origin

Acts 1934, No. 21

#### Effective Date

July 12, 1934

#### Beneficiaries

State and local governments and the individuals and entities that invest in their obligations

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

### 2. Annual Retirement Income

Persons 65 years or older may exclude up to \$6,000 of annual retirement income from their taxable income. The purpose of this exclusion is to reduce the tax burden for persons 65 years or older.

#### Legal Citation

R.S. 47:44.1(A)

#### Origin

Acts 1981, No. 880

#### Effective Date

Taxable periods beginning after December 31, 1980

#### Beneficiaries

Retirees, 65 years or older, with taxable retirement income

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$32,317,000	\$31,671,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.



# Individual Income Tax

## { Exemptions/Exclusions }

### 3. Disability Income

Individuals receiving annual disability income for a permanent total disability as provided for in R.S. 23:1221(2) may exclude up to \$6,000 of disability income. An individual claiming an exemption under R.S. 47:79(A)(2), for blindness, loss of one or more limbs, mental incapacitation, or for deafness is not eligible for this exemption.

#### Legal Citation

R.S. 47:44.1(B)

#### Origin

Acts 2000, No. 34

#### Effective Date

January 1, 2001

#### Beneficiaries

Individual receiving certain disability income

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,267,000	\$1,242,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

*Note:* this amount includes the total revenue loss for deduction for adaptive home improvements for disabled individuals, and deduction for military family assistance fund. (See numbers 11 and 24, individual income tax section).

### 4. State Employees, Teachers, and Other Retirement Benefits

Individuals receiving benefits from certain retirement systems are allowed to exclude those benefits from their Louisiana tax-table income. Acts 68 and 69 of 1991, amended and reenacted R.S. 33:7203 and R.S. 40:427.2(E), relative to Municipal and State Police Employees Retirement Systems, to provide that deferred retirement option plan funds are exempt from state income tax. The purpose of this exclusion is to shelter certain retirement benefits from the income tax.

#### Legal Citations

- R.S. 11:405 State Employees' Retirement System
- R.S. 11:570 Funded Judicial Retirement Plan
- R.S. 11:1378 Non-contributory Judicial Retirement Plan Beginning after Dec. 30, 1980
- R.S. 11:704 Teachers' Retirement System
- R.S. 11:704 Teachers' Retirement System of Orleans Parish
- R.S. 11:1003 Louisiana School Employees' Retirement System
- R.S. 11:1331 Louisiana State Police Retirement System
- R.S. 11:1403 Assessors Retirement Fund
- R.S. 11:1526 Clerks' of Court Retirement and Relief Fund
- R.S. 11:1583 District Attorneys' Retirement System
- R.S. 11:1735 Municipal Employees' Retirement System
- R.S. 11:1735 City of Baton Rouge Retirement System
- R.S. 11:1735 Employees' Retirement System of East Baton Rouge Parish
- R.S. 11:1735 Employees' Retirement System of Shreveport
- R.S. 11:1905 Parochial Employees' Retirement System
- R.S. 11:3014 City of Alexandria Employees' Retirement System
- R.S. 11:2033 Registrars of Voters Employees' Retirement System
- R.S. 11:2182 Sheriffs' Pension and Relief Fund
- R.S. 11:2228 Municipal Police Employees' Retirement System
- R.S. 11:2263 Firefighters Retirement System (See note at end of this list.)
- R.S. 11:3389 Firefighters' Pension and Relief Fund of New Orleans
- R.S. 11:3566 Policemen's Pension and Relief Fund for Alexandria

# Individual Income Tax

## { Exemptions/Exclusions }

### 4. State Employees, Teachers, and Other Retirement Benefits (continued)

- R.S. 11:3568 Policemen's Pension and Relief Fund for City of Bossier City
- R.S. 11:3608 Policemen's Pension and Relief Fund for City of Lafayette
- R.S. 11:3658 Policemen's Pension and Relief Fund for the Police Department of the City of New Orleans
- R.S. 11:2228 Policemen's Pension and Relief Fund for Lafayette
- R.S. 11:3691 Harbor Police Retirement System (Port of New Orleans)
- R.S. 11:2228 Policemen's Pension and Relief Fund of the City of Shreveport
- R.S. 11:3823 Employees' Retirement System of the City of New Orleans
- R.S. 11:952.3 LSU Retirement System

*Note:* The Firefighters' Retirement System was established effective January 1, 1980, by R.S. 11:2251 et seq. As of October 1999, all of the local firefighters' retirement systems have merged with this system except the systems for the cities of Baton Rouge and New Orleans.

Firemen's Pension and Relief Fund of:

- R.S. 11:3118 Alexandria
- R.S. 11:3205 Bossier City
- R.S. 11:3300 Lafayette
- R.S. 11:3389 New Orleans

#### Origin

Various legislation since 1946

#### Effective Date

1946 and subsequent years

#### Beneficiaries

Retirees of various Louisiana public retirement systems

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$123,682,000	\$121,208,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 5. Federal Retirement Benefits

Federal retirement benefits received by federal retirees, both military and nonmilitary, may be excluded from Louisiana taxable income. Act 185 of the 2021 Regular Legislative Session provides an exemption for military survivor benefit plan payments made to a surviving spouse or other plan named beneficiary. The purpose of this exclusion is to shelter federal retirement benefits from the income tax.

#### Legal Citations

- R.S. 47:44.2 Federal Retirement System Benefits
- R.S. 47:44.2 Railroad Retirement System Benefits
- R.S. 47:52 Disability Pay to World War II Veterans
- R.S. 47:297.17 Military Survivor Benefits
- U.S.C.A. 45:231(m) Railroad Retirement Supplemental

#### Origin

Acts 1989, No. 812

#### Effective Date

1988

#### Beneficiaries

Individuals receiving federal retirement income, both military and nonmilitary

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$39,889,000	\$40,591,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Exemptions/Exclusions }

### 6. Social Security Benefits

Social Security benefits received by individuals that are taxable for federal purposes may be excluded from Louisiana taxable income. The purpose of this exclusion is to shelter Social Security benefits from the income tax.

**Legal Citation**

R.S. 47:44.2

**Origin**

Acts 1989, No. 812

**Effective Date**

1984

**Beneficiaries**

Individuals receiving Social Security income

Estimated Fiscal Effect	
FYE 6-23	FYE 6-23
\$147,106,000	\$150,048,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 7. Military Pay

For tax periods beginning after December 31, 2002, and before January 1, 2022, compensation of the first \$30,000 paid to a member of the United States armed forces for services performed outside the state is exempt from income tax. For tax years beginning on or after January 1, 2022, the exclusion is for the first \$50,000. Such member must be on active duty and the duty must be continuous and uninterrupted for 120 days or more.

**Legal Citation**

R.S. 47:293(9)(e)

**Origin**

Act 2000, No. 34, amended by Acts 2006, 1st Ex. Sess. No. 25; Acts 2007, No. 160; Acts 2021, No. 161

**Effective Date**

January 1, 2001

**Beneficiaries**

Military personnel deriving income outside Louisiana

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$10,102,000	\$9,900,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Exemptions/Exclusions }

### 8. S Bank Income

An S Bank shareholder may exclude an amount equal to the S Bank shareholder's nontaxable income from Louisiana tax table income. S Bank nontaxable income is defined as the portion of the income reported by an S Bank on Form 1120S Schedule K-1, or equivalent document, which is attributable to the net earnings used to compute the S Bank's shares tax as provided in R.S. 47:1967.

#### Legal Citations

R.S. 47:297.3

#### Origin

Acts 2002, No. 30

#### Effective Date

Tax periods beginning on or after January 1, 2003

#### Beneficiaries

Individuals, trusts, and estates that are S Bank Shareholders

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$6,668,000	\$6,535,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 9. Compensation for Disaster Services

An out-of-state employee that performs disaster or emergency-related work within the state during a declared or emergency period shall exclude all income received for disaster or emergency-related work conducted in the state during the disaster period.

#### Legal Citations

R.S. 47:53.5, R.S. 47:111, R.S. 47:297(10)

#### Origin

Acts 2017, No. 358

#### Effective Date

Taxable periods beginning on or after January 1, 2018

#### Beneficiaries

Nonresident individuals that perform disaster or emergency-related work within the state during a disaster period

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect of this exclusion because there is no way of knowing how many businesses will qualify.

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# Individual Income Tax

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## { Exemptions/Exclusions }

### 10. Pass-Through Entity Tax Election

An individual who is a shareholder, partner or member of a pass-through entity that makes the election under R.S. 47:287.732.2 to pay Louisiana income tax at the entity level is allowed to exclude any net income or loss received from the entity. This exclusion is not allowed for any income that is not subject to tax at the entity level.

#### Legal Citation

R.S. 47:297.14

#### Origin

Acts 2019, No. 442

#### Effective Date

Effective for all tax year beginning on or after January 1, 2019

#### Related Provision

R.S. 47:287.732.2, R.S. 47:293(9)(a)(xviii) and (10)

#### Beneficiaries

Individuals who are shareholders, partners and members of pass-through entities who make the election under R.S. 47:287.732.2

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$13,532,000	\$16,915,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 11. Mobile Workforce

Income earned by a nonresident employee for performing employment duties within the state for 25 days or less is exempt from income tax. If the employee works in the state for more than 25 days in a year, then they are subject to state taxation on all days of earnings in the state, including the first 25 days. To qualify, the individual must be performing duties in more than one state and the wages are not paid for employment duties performed by the individual in the individual's capacity as a professional athlete, staff member of a professional athletic team, professional entertainer, public figure, or qualified production employee. The exemption does not apply if the nonresident individual has any other income derived from sources within Louisiana for the taxable year.

#### Legal Citation

R.S. 47:242(1)(g)(ii), 47:242(2)(b), 47:248, and 47:293(10)

#### Origin

Acts 2021, No. 383

#### Effective Date

Taxable periods beginning on or after January 1, 2022

#### Related Provision

R.S. 47:111(A)(12), and 47:112.2

#### Beneficiaries

Nonresident employees who work less than 25 days in Louisiana

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect of this exemption; the exemption is effective for tax year 2022, which will first be filed in FYE 6-23.

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# Individual Income Tax

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## { Exemptions/Exclusions }

### 12. COVID-19 Relief Benefits

An exemption is allowed for all state and federal COVID-19 relief benefits received by a taxpayer. "COVID-19 relief benefits" means any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit directly or indirectly provided to a taxpayer by the state or federal government, including, but not limited to benefits provided pursuant to the Coronavirus Aid, Relief, and Economic Security Act, the Taxpayer Certainty and Disaster Relief Act, the COVID-Related Tax Relief Act, the Consolidated Appropriations Act of 2021, the State Coronavirus Relief Program, the Coronavirus Local Recovery Allocation Program, the Louisiana Main Street Recovery Program, the Critical Infrastructure Worker's Hazard Pay Rebate, and pursuant to any other existing or subsequent state or federal COVID-19 relief legislation. A COVID-19 relief benefit does not include any unemployment compensation benefits provided to a taxpayer.

#### Legal Citation

R.S. 47:293(9)(a), (10), 47:297.16

#### Origin

Acts 2021, No. 54

#### Effective Date

June 4, 2021

#### Beneficiaries

Taxpayers in receipt of COVID-19 relief benefits

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect of this exclusion because there is no way of knowing how many businesses will qualify.

### 13. Digital Nomad

Individuals who meet the requirement of a digital nomad are allowed to exclude 50% of their gross wages, not to exceed \$150,000. The exemption only applies to gross wages resulting from services performed as a digital nomad and earned from remote work. The exemption applies for up to two taxable years during taxable years 2022, 2023, 2024, and 2025 and is limited to 500 eligible taxpayers.

To qualify as a digital nomad, the individual must establish residency in Louisiana after December 31, 2021, be considered a covered person with major medical health insurance, work remotely full-time for a nonresident business as provided for by rule, file a Louisiana resident or part-year resident individual income tax return for the taxable year in which the exemption is claimed, not have established residency or domicile in Louisiana for any of the prior three years immediately preceding the establishment of residency or domicile after December 31, 2021, have not been required to file a Louisiana resident or part-year resident individual income tax return for any of the prior three years, and perform the majority of employment duties in this state either remotely or at a coworking space.

The purpose of the exemption is to induce individuals to locate in Louisiana who will make significant contributions to the development of the economy of the state of Louisiana.

#### Legal Citation

R.S. 47:293(9)(a)(xx) and 297.18

#### Origin

Acts 2021, No. 387

#### Effective Date

January 1, 2022

#### Sunset Date

December 31, 2025

#### Beneficiaries

Taxpayers who qualify as digital nomads

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect of this exemption; the exemption is effective for tax year 2022, which will first be filed in FYE 6-23.

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# Individual Income Tax

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## { Deductions }

### 14. Adaptive Home Improvements for Disabled Individuals

Individuals with a disability, as described by R.S. 51:2232(3), that is permanent in nature are allowed to deduct from gross income up to \$5,000 of expenses incurred to make necessary adaptations to their home. The disabled individual's gross family income must be \$50,000 or less to qualify for this deduction. The purpose of this deduction is to provide financial relief to individuals for expenses incurred modifying their homes to accommodate disabilities.

#### Legal Citation

R.S. 47:59.1

#### Origin

Acts 1994, No. 11 amended by Acts 1997, No. 658; Acts 2001, No. 1032

#### Effective Date

June 7, 1994

#### Beneficiaries

Individuals with disabilities who incur qualified home adaptation expenses

#### Estimated Fiscal Effect

See number 3, individual income tax section.

### 15. Entity-Level Income Tax Paid to Other States

A deduction is allowed for an individual partner, member, or shareholder's proportionate share of an entity-level tax paid to other state that is based solely upon net income included in the entity's federal taxable income without any capital component. The deduction is for the tax paid during the tax year and is limited to the extent that the proportionate share of the related income is or was taxed by Louisiana.

#### Legal Citations

R.S. 47:33(A)(7)

#### Origin

Acts 2018, 2nd Ex. Sess., No. 6

#### Effective Date

Tax periods beginning on or after January 1, 2018

#### Beneficiaries

Taxpayers that are partners, members, or shareholders of entities that are subject to entity level income taxes imposed by other states whose taxes does not qualify for the credit for taxes paid to other states.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$45,000	46,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Deductions }

### 16. Dependent/Blind/Aged Exemption/ Deduction

A \$1,000 deduction from the lowest tax bracket is allowed for each dependent and for the extra exemption for taxpayers who are blind or age 65 and older. The purpose of this deduction is to reduce the tax burden for taxpayers with dependents, taxpayers who are blind, and taxpayers who are aged 65 or older.

#### Legal Citations

R.S. 47:79(B), R.S. 47:294(B)

#### Origin

Acts 1934, No. 21, amended by Acts 1980, No. 316

#### Effective Date

January 1, 1935

#### Beneficiaries

All individual taxpayers who file a tax return and claim one or more dependents, are blind, or is aged 65 or older.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$28,390,000	\$27,822,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 17. Construction Code Retrofitting

A deduction is allowed for voluntarily retrofitting an existing residential structure for which the taxpayer claims the homestead exemption. “Voluntarily retrofitting an existing residential structure” means that the retrofitting is not a construction, reconstruction, alteration, or repair of the structure required by the State Uniform Construction Code because the structure is a new residential structure or because of damage or destruction of an existing residential structure. The deduction is equal to 50 percent of the cost paid or incurred on or after January 1, 2007, less any other state, municipal or federal-sponsored incentives. The total amount of deduction granted may not exceed \$5,000 per retrofitted residential structure, and will be claimed on the return for the taxable year in which the work is completed.

#### Legal Citation

R.S. 47:293(2)(a)(i)

#### Origin

Acts 2007, No. 467

#### Effective Date

July 11, 2007 for tax years beginning on and after January 1, 2008

#### Beneficiaries

Individual taxpayers who are homeowners

#### Estimated Fiscal Effect

A negligible amount for this deduction was reported by taxpayers on the individual income tax return data available at the time of publication.



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# Individual Income Tax

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## { Deductions }

### 18. Excess Federal Itemized Deductions

For taxable periods beginning on or after January 1, 2009, taxpayers are allowed to deduct 100 percent of the federal itemized deductions that were in excess of the federal standard deduction. For taxable periods beginning on or after January 1, 2022, taxpayers are allowed to deduct 100 percent of the federal itemized deductions for medical expenses that were in excess of the federal standard deduction. purpose of this deduction is to shelter a portion of a taxpayer's income from state income tax.

#### Legal Citation

R.S. 47:293(3)

#### Origin

Acts 1980, No. 316, amended by Acts 2000, No. 38; Acts 2002, No. 24; Acts 2002, No. 51; Acts 2007, No. 399; Acts 2021, No. 395

#### Effective Date

Reestablished August 15, 2007 for taxable periods beginning on or after January 1, 2007

#### Beneficiaries

Individual taxpayers who itemize their federal deductions

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$82,195,000	\$12,963,000

### 19. Hurricane Recovery Entity Benefits

Individuals who received funds from a hurricane recovery entity and were required to include those funds on the federal income tax return are allowed a deduction for such funds. The deduction is for hurricane recovery benefits provided by the Road Home Corporation, the Louisiana Recovery Authority, the Louisiana Family Recovery Corps, the Disaster Recovery Unit, and Restore Louisiana for recovery from the Great Flood of 2016.

#### Legal Citation

R.S. 47:293(5)

#### Origin

Acts 2007, No. 247, amended by Acts 2011, No. 401

#### Effective Date

July 6, 2007, but the deduction is retroactive

#### Beneficiaries

Taxpayers who have received hurricane recovery benefits that were included on their federal income tax return

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; the Department does not know how many taxpayers will qualify for the deduction.

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# Individual Income Tax

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## { Deductions }

### 20. Recreation Volunteer

A \$500 deduction is allowed for recreation department volunteers who volunteer a minimum of 30 hours in a calendar year and receive a written certification from the recreation department that they have completed the required number of service hours.

**Legal Citation**

R.S. 47:293(7)(a)

**Origin**

Acts 2007, No. 458

**Effective Date**

January 1, 2007

**Beneficiaries**

Communities where individuals volunteer with their recreation departments

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$17,000	\$17,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 21. Volunteer Firefighter

A \$500 deduction for volunteer firefighters who complete 24 hours of continuing education during the calendar year and are either an active member of the Louisiana State Fireman's Association or are on the personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program.

**Legal Citation**

R.S. 47:293(7)(a)

**Origin**

Acts 2007, No. 458

**Effective Date**

January 1, 2007

**Beneficiaries**

Communities with volunteer firefighters

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$46,000	\$45,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Deductions }

### 22. START Savings Program Contribution

Relative to the Student Tuition Assistance and Revenue Trust Program, the amount an owner deposits into an education savings account shall be deducted from taxable income up to a maximum of \$2,400 per account owned per taxable year for account owners filing single returns and up to a maximum of \$4,800 per beneficiary per taxable year for account owners filing joint returns. An individual may designate on his income tax return that any part of his income tax refund be deposited into the fund. Any funds withdrawn from the account to pay expenses other than qualified higher education expense as defined in R.S. 17:3092(10) are included in taxable income. The law was amended in 2001 to allow for the difference between the total deposited, if less than the maximum and \$2,400 to be carried forward to subsequent years.

#### Legal Citations

R.S. 17:3095(A)(1), 17:3098, 47:120.62, 47:293(9)(a)(vi)

#### Origin

Acts 2000, No. 45, amended by Acts 2001, No. 332; Acts 2005, No. 292

#### Effective Date

July 1, 2000, for taxable periods after January 1, 2001

#### Beneficiaries

All individuals who deposit funds into a qualified education savings account

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$3,435,000	\$3,366,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 23. I.R.C. Section 280C Expense

A deduction is allowed for any expenses that are disallowed under I.R.C. Section 280C. For federal purposes, taxpayers cannot claim certain tax credits and deduct certain expenses associated with those credits. I.R.C. Section 280C requires a taxpayer who elects to claim certain credits that are based on an expense to reduce the federal deduction for the expense by the dollar amount of the credit claimed. This deduction allows the taxpayer to reduce their federal adjusted gross income by the amount of the deduction that was disallowed for federal income tax purposes.

#### Legal Citation

R.S. 47:293(9)(a)(ix)

#### Origin

Acts 2006, 1st Ex. Sess., No. 25

#### Effective Date

Taxable periods beginning after December 31, 2003

#### Beneficiaries

Individuals who are business owners who claim certain credits on their federal returns

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$588,000	\$576,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Deductions }

### 24. Teachers

A \$1,000 deduction is allowed for individuals who were previously employed as a public school classroom teacher in Jefferson, Orleans, Plaquemines, St. Bernard, and St. Tammany parishes and who signed a contract to be employed as a public school classroom teacher for at least three years.

#### Legal Citation

R.S. 47:293(11)

#### Origin

Acts 2007, No. 351

#### Effective Date

Taxable periods beginning in 2007 and 2008

#### Sunset Date

December 31, 2008

#### Beneficiaries

Teachers previously employed as a public school classroom teacher in Jefferson, Orleans, Plaquemines, St. Bernard, and St. Tammany parishes

#### Estimated Fiscal Effect

This deduction sunsetted December 31, 2008.

### 25. Net Capital Gains

Taxpayers are allowed a deduction for net capital gains, limited to gains recognized and treated for federal income tax purposes as arising from the sale or exchange of an equity interest in or substantially all of the assets of a nonpublicly traded corporation, partnership, limited liability company, or other business organization commercially domiciled in this state.

For sales or exchanges occurring before June 28, 2016, the deduction is for the gain included in Federal adjusted gross income. Beginning June 28, 2016, the business must have been held for a minimum of five years immediately prior to the sale or exchange to qualify for the deduction and the business must have been commercially domiciled in Louisiana for at least five years prior to the sale or exchange.

Length of Commercial Domicile Deduction	Amount of Deduction
At least 5 years but less than 10 years	50%
At least 10 years but less than 15 years	60%
At least 15 years but less than 20 years	70%
At least 20 years but less than 25 years	80%
At least 25 years but less than 30 years	90%
30 or more years	100%

#### Legal Citation

R.S. 47:293(9)(a)(xvii)

#### Origin

Acts 2009, No. 457, amended Acts 2016, 2nd Ex. Sess., No. 11

#### Effective Date

August 15, 2009 for all taxable periods beginning on or after January 1, 2010

#### Beneficiaries

Investors in nonpublicly traded companies domiciled in Louisiana

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$42,676,000	\$41,822,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Deductions }

### 26. START K-12 Savings Program Contribution

Relative to the Louisiana Student Tuition Assistance and Revenue Trust Kindergarten Through Grade Twelve Program, the amount an owner deposits into an education savings account shall be deducted from taxable income up to a maximum of \$1,200 per account owned per taxable year for account owners filing single returns and up to a maximum of \$2,400 per account owned per taxable year for account owners filing joint returns. Any funds withdrawn from the account to pay expenses other than qualified education expenses, as defined in R.S. 17:3100.2 are included in taxable income. The difference between the total deposited, if less than the maximum of \$1,200 for single filers, or \$2,400 joint filers, can carry forward to subsequent years.

Amounts deduction that are used to pay costs associated with a student's enrollment in a school or home-schooled is not eligible for the deductions authorized pursuant R.S. 47:297.10, 297.11 and 297.12.

#### Legal Citation

R.S. 17:3100.5(A)(1), R.S. 47:293(9)(a)(xx)

#### Origin

Acts 2021, No. 52

#### Effective Date

January 1, 2022, for taxable periods beginning on or after January 1, 2022

#### Beneficiaries

Taxpayers who deposit funds into a qualified education savings account

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect of this deduction; the deduction is effective for tax year 2022, which will first be filed in FYE 6-23.

### 27. Personal Exemption—Standard Deduction

Taxpayers are allowed a deduction from tax table income. The combined personal exemption/standard deduction is \$4,500 for taxpayers filing single or separate returns and \$9,000 for taxpayers filing joint returns or as head of household and is deducted from the lowest tax bracket. The purpose of this deduction is to shelter a portion of a taxpayer's income from state income tax.

#### Legal Citation

R.S. 47:294(A)

#### Origin

Acts 1934, No. 21

#### Effective Date

1934

#### Beneficiaries

All individual taxpayers who file a tax return

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$227,075,000	\$222,534,000

The fiscal effect assumes no restrictions on eliminating this deduction. Assuming that to reduce this deduction below the levels in effect January 1, 1974, would require a constitutional amendment, 58 percent of the fiscal effect should be considered constitutionally protected.

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Deductions }

### 28. Military Family Assistance Fund

Activated military personnel or family members of activated military personnel who receive payments or awards from the Louisiana Military Family Assistance Fund are allowed a deduction of the payments received.

#### Legal Citation

R.S. 47:297.5

#### Origin

Acts 2005, No. 151

#### Effective Date

June 28, 2005

#### Beneficiaries

Activated military personnel or family members of activated military personnel who have received benefits from the Military Family Assistance Fund

#### Estimated Fiscal Effect

See number 3, individual income tax section.

### 29. Elementary & Secondary School Tuition

Residents with dependents attending a nonpublic elementary or secondary school which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and Section 501(c)(3) of the Internal Revenue Code or any public elementary or secondary laboratory school operated by a public college or university are allowed a deduction for tuition and fees required by the school. Prior to the 2011 tax year the deduction was equal to 50 percent of the tuition and fees per dependent, limited to \$5,000. Starting with the 2011 tax year, the deduction is equal to the actual amount paid, limited to \$5,000. Amounts paid on or after January 1, 2009 for tuition, fees, uniforms, textbooks and other supplies required by the school can be deducted for a child who was claimed as a dependent on the current or prior year's tax return.

#### Legal Citation

R.S. 47:297.10

#### Origin

Acts 2008, 2nd Ex. Sess., No. 8, amended by Acts 2009, Nos. 460 and 451; Acts 2011, No. 121

#### Effective date

March 24, 2008

#### Beneficiaries

Taxpayers with dependents attending a nonpublic elementary or secondary school

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$18,741,000	\$18,179,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Deductions }

### 30. Educational Expenses for Home-Schooled Children

Residents with dependents who are home-schooled are allowed a deduction for educational expenses. The deduction is equal to 50 percent of the qualified educational expenses for each dependent, limited to \$5,000. Qualified educational expenses include amounts paid on or after January 1, 2009 for the purchase of textbooks and curricula necessary for home-schooling of each child claimed as a dependent on the current or prior year's tax return.

#### Legal Citation

R.S. 47:297.11

#### Origin

Acts 2008, 2nd Ex. Sess., No. 8, amended by Acts 2009, Nos. 460 and 451

#### Effective date

March 24, 2008

#### Beneficiaries

Taxpayers who are home-schooling their dependents

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$386,000	\$378,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 31. Fees and Other Educational Expenses for a Quality Public Education

Residents with dependents attending a public elementary or secondary school are allowed a deduction for fees or other amounts paid during the year. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid on or after January 1, 2009 for uniforms, textbooks and other supplies required by the school for each child claimed as a dependent on the current or prior year's tax return.

#### Legal Citation

R.S. 47:297.12

#### Origin

Acts 2008, 2nd Ex. Sess., No. 8, amended by Acts 2009, Nos. 460 and 451

#### Effective date

March 24, 2008

#### Beneficiaries

Taxpayers with dependents attending a public elementary or secondary school

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,927,000	\$2,868,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Deductions }

### 32. Employment of Qualified Disabled Individuals

A deduction is allowed from income taxes imposed for each taxpayer who provides continuous employment to a qualified disabled individual within Louisiana. A taxpayer shall be eligible to claim the deduction provided for in this Section after employing a qualified individual with a disability for four continuous months for no less than an average of twenty hours a week at a rate comparable to and in the same setting as other employees of the taxpayer performing the same or similar task.

#### Legal Citation

R.S. 47:297.13

#### Origin

Acts 2015, No. 117

#### Effective date

June 19, 2015

#### Beneficiaries

Taxpayers that employ qualified disabled individuals within Louisiana

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there were no deductions reported in the Fiscal Year 2021-22.

### 33. COVID-19 Educational Expenses

Residents with dependents attending a public elementary or secondary school, a nonpublic elementary or secondary school which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and Section 501(c)(3) of the Internal Revenue Code, or any public elementary or secondary laboratory school operated by a public college or university are allowed a deduction for educational coaching services paid or incurred by a taxpayer between March 13, 2020, and Dec. 31, 2020, as a result of the COVID-19 pandemic. The deduction is allowed for a child who was claimed as a dependent on the current or prior year's tax return and is equal to the actual amount paid, limited to \$5,000 per child.

The "in-person facilitator of virtual education" is an individual that provided in-person instruction or assistance to one or more elementary or secondary school students. The facilitator must have been at least 18 years of age at the time the coaching services were provided or, if not 18 years of age at the time the services were provided, have graduated from high school. The facilitator cannot be the taxpayer, the taxpayer's spouse, the child of the taxpayer, the spouse of the taxpayer's children, the taxpayer's brothers, sisters or their spouses, the taxpayer's parents, or the parents of the taxpayer's spouse.

Expenses for this deduction cannot also be used for the Elementary and Secondary School Tuition deduction, Educational Expenses for Home-Schooled Children deduction, Educational Expenses for a Quality Public Education deduction, or the Child Care credit.

#### Legal Citation

R.S. 47:297.15

#### Origin

Acts 2020, 2nd Ex. Sess., No. 13

#### Effective date

October 28, 2020

#### Beneficiaries

Taxpayers who paid for educational coaching services during COVID-19 pandemic

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; the exemption is effective for tax year 2020 only.



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# Individual Income Tax

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## { Deductions }

### **34. Adoption from Foster Care**

A deduction of \$5,000 from taxable income is allowed for a taxpayer who adopts a child who is in foster care, as defined in Children's Code Article 603, or a youth receiving extended foster care services pursuant to the Extended Foster Care Program Act. The deduction shall be in lieu of the \$1,000 dependency deduction authorized under R.S. 47:294 and is taken the year in which the adoption becomes final.

#### **Legal Citation**

R.S. 47:297.20

#### **Origin**

Acts 2021, No. 378

#### **Effective date**

January 1, 2022

#### **Beneficiaries**

Taxpayers who adopt youth or children from foster care

#### **Estimated Fiscal Effect**

See number 43, corporation income tax section.

### **35. Private Adoption of Certain Infants**

A deduction of \$5,000 is allowed for a taxpayer who adopts an unrelated infant who is less than one year of age through a private agency, as defined in Children's Code Article 1169(1), or adopts an unrelated infant who is less than one year of age through an attorney. The age of the infant is determined at the time of the adoption placement.

The deduction shall be in lieu of the \$1,000 dependency deduction authorized under R.S. 47:294 and is taken the year in which the adoption becomes final.

#### **Legal Citation**

R.S. 47:297.21

#### **Origin**

Acts 2021, No. 378

#### **Effective date**

January 1, 2022

#### **Beneficiaries**

Taxpayers who adopt certain infants from an attorney or private agency

#### **Estimated Fiscal Effect**

See number 43, corporation income tax section.

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# Individual Income Tax

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## { Credits }

### 36. Net Income Taxes Paid to Other States

For returns filed prior to July 1, 2015, a non-refundable credit is allowed for net income taxes paid to other states. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is limited to the amount of Louisiana income tax that would have been imposed if the income earned in the other state had been earned in Louisiana and is not allowed for income taxes paid to a state that allows nonresidents a credit against the income taxes imposed by that state for taxes paid or payable to the state of residence. The provisions for returns filed on or after July 1, 2015 are effective through tax year 2023.

Starting with tax year 2018, the credit is calculated by multiplying a taxpayer's Louisiana income tax liability by a ratio, the numerator of which is the taxpayer's Louisiana tax table income attributable to other states on which tax has been paid, and the denominator of which is the taxpayer's total Louisiana tax table. The purpose of this credit is to allow taxpayers to deduct the income tax paid to other states on income also taxed by Louisiana, so as not to subject the taxpayer to double taxation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:33

#### Origin

Acts 1946, No. 203, amended by Acts 2015, No. 109, Acts 2018, 2nd Ex. Sess., No. 6

#### Effective date

1946

#### Beneficiaries

Louisiana resident individuals who derive taxable income from other states

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$102,531,000	\$113,447,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 37. Contribution of Tangible Property of a Sophisticated & Technological Nature to Educational Institutions

A non-refundable credit is allowed for contributions of tangible personal property of a sophisticated and technological nature to educational institutions. For returns filed prior to July 1, 2015, the credit allowed is 40 percent of the property's value, or, in the case of sales below cost, 40 percent of the difference between the price received and the property's value, subject to the limitations prescribed in the statute. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit allowed is for 29 percent, subject to the limitations prescribed in the statute. The purpose of this credit is to allow a tax credit to corporations, persons, estates, and trusts that donate, sell below cost, or contribute properties of a sophisticated and technological nature to educational institutions in the state of Louisiana.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citations

R.S. 47:37, R.S. 47:287.755

#### Origin

Acts 1983, No. 667, and Acts 1986, 1st Ex. Sess., No. 16; amended by Acts 1997, No. 658; Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

January 1, 1984

#### Sunset Date

December 31, 2019

#### Beneficiaries

Educational institutions, students, teachers, the state as a whole, and donors who make a contribution of equipment

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; this credit sunsetted December 31, 2019.

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# Individual Income Tax

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## { Credits }

### 38. Louisiana Work Opportunity

A nonrefundable credit is allowed for a business that hires an eligible re-entrant. "Eligible re-entrant" means an inmate or former inmate who is eligible to participate and is actively participating in a work release program provided for in R.S. 15:11, 1111, 1199.9, or 1199.10 and meets all of the criteria provided for in R.S. 15:1199.7. The credit is equal to 5% of the total wages paid to an eligible re-entrant in an eligible job for twelve consecutive months following release of the eligible re-entrant from imprisonment. The credit is limited to \$2,500 per eligible re-entrant and is earned upon certification from the Dept. of Public Safety and Corrections or the applicable sheriff. Only one credit may be earned per eligible re-entrant and the credit may be carried forward for a period not to exceed 5 years.

#### Legal Citations

R.S. 47:287.750

#### Origin

Acts 2021, No. 453

#### Effective Date

June 23, 2021

#### Sunset Date

December 31, 2025

#### Beneficiaries

Businesses employing one or more eligible re-entrants

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there were no credits reported in the Fiscal Year 2021-22.

### 39. Certain Disabilities

For returns filed prior to July 1, 2015, a non-refundable credit of \$100 is allowed for taxpayers, spouses, or dependents who are blind, deaf, mentally incapacitated, or have lost the use of a limb. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is \$72. The purpose of this credit is to reduce the tax burden for persons with certain disabilities.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297(A)

#### Origin

Acts 1980, No. 316, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

Taxable periods beginning after December 31, 1979

#### Sunset Date

December 31, 2019

#### Beneficiaries

Individual taxpayers with certain disabilities

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; this credit sunsetted December 31, 2019.

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# Individual Income Tax

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## { Credits }

### 40. Special Allowable Credits

A non-refundable credit is allowed for a percentage of certain federal income tax credits. Beginning in 1975, the use of federal tax as an entry into state tax tables gave taxpayers benefit of the following credits:

- credit for contributions to candidates for public office
- credit for the elderly
- investment credit
- foreign tax credit
- work incentive credit
- jobs credit
- residential energy credit

In 1980, the method was changed to use federal adjusted gross income to calculate the amount of tax due. Because the change eliminated federal tax credits, this provision was enacted. Beginning in 1986, the credit is equal to 10 percent, limited to \$25. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is 7.2 percent, limited to \$18.

For taxable periods beginning on or after January 1, 2017, the credit is equal to 7 percent, limited to \$18. The purpose of this credit is to allow some of the federal credits to also be applied against the state tax liability.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297(B)

#### Origin

Acts 1980, No. 316; Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

Taxable periods beginning after December 31, 1979

#### Sunset Date

December 31, 2019

#### Beneficiaries

Individual taxpayers who are entitled to certain federal credits

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019.

### 41. Education

A non-refundable credit is allowed for each qualified dependent child who was in school in kindergarten through 12th grade at least part of the year. This credit enacted in 1980, was suspended beginning with the tax year 1986 through tax year 1995. The credit was again suspended beginning with the tax year 2000 through tax year 2005.

Until the end of FYE 6-15, the credit is equal to \$25 per qualified dependent child. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to \$18. Starting with tax year 2015, the credit is limited to Louisiana residents for dependents attending school in Louisiana who does not claim the elementary and secondary school tuition deduction. The credit is sunsetted and is no longer available starting with tax year 2017.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297(D)

#### Origin

Acts 1980, No. 316, amended by Acts 2000, No. 38; Acts 2002, No. 25; Acts 2015, Nos. 125 and 140; Acts 2017, No. 375

#### Effective Date

Taxable periods beginning after December 31, 2005

#### Sunset Date

Taxable periods beginning after December 31, 2016

#### Beneficiaries

Individual taxpayers with school age dependent children

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2016.

# Individual Income Tax

## { Credits }

### 42. Certain Child Care Expenses

Taxpayers are allowed a credit for a percentage of the federal child and dependent care credit taken on a resident's federal income tax return. If a federal credit was not taken because of the alternative minimum tax, then no state credit is allowed because the Louisiana credit is based on the credits taken on the federal return.

The state child care tax credit is allowed as follows:

<i>Federal Adjusted Gross Income</i>	<i>Percent of Federal Credit</i>
\$25,000 or less	50%
\$25,001 to \$35,000	30%
\$35,001 to \$60,000	10%
Over \$60,000	Lesser of \$25 or 10%

For tax years beginning on or after January 1, 2006 taxpayers whose federal adjusted gross income is \$25,000 or less will be allowed a refundable credit without regard to whether a federal credit is claimed.

#### Legal Citation

R.S. 47:297.4

#### Origin

Acts 2002, No. 25, amended by Acts 2005, No. 495

#### Effective Date

Taxable periods beginning on or after January 1, 2003

#### Beneficiaries

Individual taxpayers who are claiming a child and dependent care credit on their federal income tax return

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$14,751,000	\$15,046,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 43. Gasoline & Special Fuels Taxes for Commercial Fisherman

A non-refundable credit is allowed for gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat, if a refund of the taxes has not been received pursuant to R.S. 47:802.2 and R.S. 47:1681. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to 72 percent of the gasoline and special fuels taxes. The purpose of this credit is to allow taxpayers additional time to obtain a refund of the taxes since under R.S. 47:802.2 and R.S. 47:1681 the refund application period is only six months.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297(C)

#### Origin

Act 1993, No. 164, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

For taxable years beginning after December 31, 1992

#### Sunset Date

December 31, 2019

#### Beneficiaries

Licensed commercial fishermen

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019.

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# Individual Income Tax

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## { Credits }

### 44. Family Responsibility

A non-refundable credit is allowed for 33.33 percent of the amount a taxpayer contributed in a program of voluntary family responsibility developed and implemented by the Department of Health. The credit is limited to \$200 per year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is for 24 percent, limited to \$144 per year. The purpose of this credit is to encourage individuals to donate money to the Family Responsibility Program.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citations

R.S. 47:297(F) and R.S. 46:449

#### Origin

Acts 1983, No. 672, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

Taxable periods beginning after December 31, 1982

#### Repealed

Acts 2019, No. 202 for income tax periods beginning on or after January 1, 2019.

#### Beneficiaries

Persons receiving intermediate or skilled nursing care in the state with insufficient income and resources to meet the costs of the care

#### Estimated Fiscal Effect

This credit is repealed as of December 31, 2018.

### 45. Small-Town Health Professional

A non-refundable credit is allowed for qualified doctors, primary nurse practitioners, and dentists who relocate their primary office to certain locations, for the lesser of the tax due or \$3,600 per taxable year up to a maximum of five years. For taxable periods beginning on or after January 1, 2019, Act 338 of the 2019 Regular Session expanded eligibility of the credit to include qualified physician assistants and optometrists. The amount of credit certified by the Department of Health and granted by the Department of Revenue is capped at \$1.5 million per calendar year. The purpose of this credit is to encourage eligible medical professionals to locate in small towns.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297(H)

#### Origin

Acts 1991, No. 1059, amended by Acts 2015, No. 125; Acts 2017, Nos. 342 and 400; Acts 2019, No. 338

#### Effective Date

January 1, 1991

#### Sunset Date

December 31, 2020

#### Beneficiaries

Eligible medical professionals who locate in small towns and the hospitals, residents, and patients of that area

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$200,000	***

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Credits }

### 46. Bone Marrow Donor Expense

A non-refundable credit is allowed for 25 percent of certain expenses paid or incurred during the tax year by an employer to provide a program for employees who are potentially or who actually become bone-marrow donors for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for 18 percent of qualified expenses. The purpose of this credit is to encourage bone-marrow donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297(I)

#### Origin

Acts 1992, No. 206, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

August 21, 1992

#### Sunset Date

December 31, 2019

#### Provision for Other Taxes

R.S. 47:287.758

#### Beneficiaries

Individuals who donate bone marrow and individuals who need bone-marrow transplants

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019.

### 47. Educational Expenses Incurred for Degree Related to Law Enforcement

For returns filed prior to July 1, 2015, a non-refundable credit is allowed for certain law enforcement officers and employees of the Department of Public Safety and Corrections for certain educational expenses incurred in pursuit of an undergraduate degree related to law enforcement. The amount of credit allowed in a tax year is equal to the lesser of the tax due, the amount of the qualifying educational expenses, or \$750. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the amount of credit allowed in a tax year is equal to the lesser of the tax due, 72 percent of the qualifying educational expenses, or \$540.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297(J)

#### Origin

Acts 1994, No. 23, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

Taxable periods beginning on or after January 1, 1995

#### Sunset Date

December 31, 2019

#### Beneficiaries

Employees and law enforcement officers pursuing a degree related to law enforcement

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019.



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# Individual Income Tax

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## { Credits }

### **48. Employment of Certain First-Time Drug Offenders**

For returns filed prior to July 1, 2015, a non-refundable credit of \$200 per employee per year for a maximum of two years is allowed for employing certain first-time drug offenders. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is \$144 per employee per year. The offender must have successfully completed a court-ordered drug treatment rehabilitation program, must be less than 25 years old at the time of initial employment, and must have worked for 180 full days. The purpose of this credit is to encourage employment of first-time drug offenders who complete a drug rehabilitation program.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:297(K)

#### **Origin**

Acts 1994, No. 104, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### **Effective Date**

Taxable periods beginning on or after January 1, 1994

#### **Sunset Date**

December 31, 2019

#### **Beneficiaries**

First-time drug offenders who are employed by businesses that receive the credit and the companies and individuals who employ them

#### **Estimated Fiscal Effect**

This credit sunsetted December 31, 2019.

### **49. Purchase of Bulletproof Vest**

For returns filed prior to July 1, 2015, a non-refundable credit is allowed for the purchase of a bulletproof vest by qualified law enforcement officers and certain employees of the Department of Public Safety and Corrections. The credit allowed is for the purchase price of the vest or \$100, whichever is less. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit allowed is 72 percent of the purchase price of the vest or \$72, whichever is less. Only one credit is allowed for the Five-Year period beginning with the purchase of the vest.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:297(L)

#### **Origin**

Acts 1998, No. 20, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### **Effective date**

Taxable periods beginning after December 31, 1997

#### **Sunset Date**

December 31, 2019

#### **Beneficiaries**

Law enforcement officers and certain employees of the Department of Public Safety and Corrections

#### **Estimated Fiscal Effect**

This credit sunsetted December 31, 2019.



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# Individual Income Tax

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## { Credits }

### **50. Employment of Certain First-Time Nonviolent Offenders**

For returns filed prior to July 1, 2015, a non-refundable credit of \$200 per employee per year for a maximum of two years is allowed for employing certain first time non-violent offenders. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is for \$140 per employee. The offender must have successfully completed a court-ordered program and have worked 180 full-time days. The purpose of this credit is to encourage employment of first-time nonviolent offenders.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:297(O)

#### **Origin**

Acts 2005, Nos. 285, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### **Effective Date**

Taxable periods beginning on or after January 1, 2005

#### **Sunset Date**

December 31, 2019

#### **Provision for Other Taxes**

R.S. 47:287.752

#### **Beneficiaries**

First time nonviolent offenders who are employed by businesses that receive the credit and the companies and individuals who employ them

#### **Estimated Fiscal Effect**

This credit sunsetted December 31, 2019.

### **51. Accessible and Barrier-Free Constructed Home**

A non-refundable credit is allowed for taxpayers who include accessible and barrier-free design elements in the construction of a new one- or two-family dwelling. The taxpayer must own the newly constructed one- or two-family dwelling and must qualify for and claim the homestead exemption on the home and the credit must be taken in the taxable year in which the construction of the dwelling is completed. Only one tax credit may be granted per dwelling. For tax years beginning before 2018, the credit is for the lesser of 72 percent of the tax due or \$720.

Beginning with tax year 2018, the credit is for \$5,000, or the cost of the construction of a new one- or two-family dwelling or the renovation of an existing dwelling, whichever is less. The taxpayer must own the newly constructed one- or two-family dwelling and must qualify for and claim the homestead exemption on the home. The taxpayer shall be allowed the credit in any case where there is a valid enforceable contract of a lease, as defined in Civil Code Article 2668, between the taxpayer and any individual who has a physical disability that requires or will require, the inclusion of accessible and barrier-free design elements in the dwelling and who occupies and resides in any portion of such dwelling pursuant to the terms of the contract of lease. The total amount of credits allowed in any calendar year may not exceed \$500,000.

#### **Legal Citation**

R.S. 47:297(P)

#### **Origin**

Acts 2011, No. 392, amended by Acts 2015, No. 125 ; Acts 2017, Nos. 270, 400 and 403

#### **Effective Date**

Taxable periods beginning on or after January 1, 2012

#### **Sunset Date**

December 31, 2019

#### **Beneficiaries**

Taxpayers who include accessible and barrier-free design elements in either the construction of a new home or renovation of an existing dwelling

#### **Estimated Fiscal Effect**

This credit sunsetted December 31, 2019; however, any unused credits may still be used.

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# Individual Income Tax

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## { Credits }

### 52. Stillborn Child

A refundable credit of \$2,000 is allowed for taxpayers who have undergone delivery of a stillborn child. A “stillborn child” is a child that meets the requirements set forth in R.S. 47:297.19(B). Taxpayers must be a resident and will claim the credit on their return for the taxable year in which the stillbirth occurred.

#### Legal Citation

R.S. 47:297.19

#### Origin

Acts 2021, No. 467

#### Effective Date

Taxable periods beginning on or after January 1, 2012

#### Beneficiaries

Any taxpayer who delivers a stillborn child

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$726,000	\$726,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

### 53. Pregnancy Related Death

A refundable income tax credit for the reasonable funeral and burial expenses associated with the pregnancy-related death of a Louisiana resident. The estate of the deceased can claim the credit. If the estate does not claim the credit, then the individual who actually paid the funeral and burial expenses may claim the credit. The credit is for the actual reasonable funeral and burial expenses paid or \$5,000, whichever is less, and must be claimed for the taxable year in which the death occurred.

To qualify, the death must have occurred while pregnant, during labor and delivery, or within one year after childbirth from a pregnancy complication, a chain of events initiated by the pregnancy, or the aggravation of an unrelated condition by the normal effects of the pregnancy.

#### Legal Citation

R.S. 47:297.22

#### Origin

Acts 2021, No. 470

#### Effective Date

January 1, 2022

#### Beneficiaries

Individuals or estates who pay funeral and burial expenses for a pregnancy-related death

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$75,000	\$75,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

*Note:* this amount includes the total revenue loss for number 13, fiduciary income tax section.

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# Individual Income Tax

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## { Credits }

### **54. Donations to Assist Qualified Playgrounds**

A non-refundable tax credit is allowed for donations to assist qualified playgrounds in certain economically depressed areas. The donation may be in the form of cash, equipment, goods, or services. The purpose of this credit is to encourage donations to qualifying playgrounds.

For returns filed prior to July 1, 2015, the credit is equal to the lesser of \$1,000 or one-half the value of the donation. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to the lesser of \$720 or 36 percent of the value of the donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6008

#### **Origin**

Acts 1992, No. 898, amended by Acts 1997, No. 658; Acts 2002, No. 11; Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### **Effective Date**

Tax periods beginning after December 31, 1992

#### **Beneficiaries**

Economically depressed areas benefit from this credit, which should help to improve the quality of life of the residents

#### **Estimated Fiscal Effect**

A negligible amount for this deduction was reported by taxpayers on the individual income tax return data available at the time of publication.

### **55. Debt Issuance Costs**

An economic development corporation is allowed a non-refundable credit equal to the filing fee paid to the Louisiana Bond Commission for the preparation and issuance of bonds for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to 72 percent of the filing fee paid. The credit is taken in the taxable period in which the expenses were incurred.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6017

#### **Origin**

Acts 2002, No. 78, amended by Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### **Effective Date**

June 25, 2002

#### **Beneficiaries**

Economic development corporations

#### **Estimated Fiscal Effect**

\$0; this credit has been inactive. No future activity is anticipated.

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# Individual Income Tax

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## { Credits }

### **56. Donations of Property to Certain Offices and Agencies**

A non-refundable credit is allowed for 50 percent of the value of historical property donated to the Old State Capitol, the State Capitol Complex, and the State Archives. The amount of the credit in any year is limited to 50 percent of the donor's tax liability. The maximum amount of credit that may be granted in the aggregate in any single year is \$70,000. The purpose of this credit is to encourage donations to certain state agencies of property with historical value. This serves to preserve such property for future generations.

#### **Legal Citation**

R. S. 47:6011

#### **Origin**

Acts 1996, No. 10, amended by Acts 1998, No. 16

#### **Effective Date**

August 1, 1996

#### **Sunset Date**

June 30, 2000

However, unused credits may be carried forward until the full credit has been used.

#### **Beneficiaries**

Individuals who make such donations

#### **Estimated Fiscal Effect**

This credit sunsetted as of June 30, 2000; however, any unused credits may still be used. No activity is anticipated.

### **57. Donations of Material, Equipment, or Instructors Made to Certain Training Providers**

A non-refundable credit is allowed for donations of materials, equipment, or instructors made to training providers, vocational/technical schools, apprenticeship programs registered with the Louisiana Workforce Commission, or community colleges within the state. For returns filed prior to July 1, 2015, the credit is for one-half the value of the materials, equipment, or services donated. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is for 36 percent of the value. The tax credit when combined with other tax credits cannot exceed 20 percent of the employer's tax liability for any taxable year.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6012

#### **Origin**

Acts 1998, No. 30, amended by Acts 2002, No. 11; Acts 2015, No. 125; Acts 2017, No. 400

#### **Effective Date**

June 24, 1998

#### **Sunset Date**

December 31, 2000

#### **Reestablished**

August 15, 2002 for taxable periods beginning after December 31, 2002

#### **Beneficiaries**

Individuals who take the tax credit and the citizens of the state that benefit from better equipped training facilities

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect; there were no credits reported in the Fiscal Year 2021-22.

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# Individual Income Tax

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## { Credits }

### 58. Long-Term Care Insurance Premiums

For returns filed prior to July 1, 2015, an individual who purchases a federally qualifying long-term care insurance policy is allowed a non-refundable credit for 10 percent of the total amount of premiums paid annually. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, an individual who purchases a federally qualifying long-term care insurance policy is allowed a tax credit for 7 percent of the total amount of premiums paid annually. Taxpayers applying for the credit must complete a form prescribed by the department.

For the premiums to qualify for the credit, the long-term care insurance policy must:

- Be approved by the commissioner of insurance for sale in Louisiana.
- Comply with the requirements of Part VI of Chapter 1 of Title 22 of the Louisiana Revised Statutes of 1950.
- Qualify for the federal credit as a long-term care insurance contract as defined in Section 7702B(b) of the Internal Revenue Code of 1986.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297(M)

#### Origin

Acts 2002, No. 54, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

The credit becomes effective if and when the legislature enacts a special fund to finance the credit.

#### Sunset Date

December 31, 2019

#### Beneficiaries

Individuals who purchase a federally qualifying long-term care insurance policy

#### Estimated Fiscal Effect

The legislature has not created a special fund to finance the credit.

### 59. Living Organ Donation

For returns filed prior to July 1, 2015, a non-refundable credit is allowed for expenses by a taxpayer if related to the taxpayer's travel or absence from work related to the taxpayer's or the taxpayer's spouse's living organ donation. The amount of credit allowed shall not exceed \$10,000 per organ donation. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is equal to 72 percent of the expenses paid, limited to \$7,200 per organ donation.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297(N)

#### Origin

Acts 2005, No. 277, amended by Acts 2015, No. 125; Acts 2017, Nos. 400 and 403

#### Effective Date

July 1, 2005, applicable to tax years beginning on or after January 1, 2005

#### Sunset Date

December 31, 2019; however, taxpayers have ten years to utilize the credit.

#### Beneficiaries

Taxpayers making a living organ donation

#### Estimated Fiscal Effect

A negligible amount for this credit was reported by taxpayers on the individual tax return data available at the time of publication.

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# Individual Income Tax

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## { Credits }

### **60. Employment-Related Expense for Maintaining Household for Certain Disabled Dependents**

A non-refundable credit is allowed for persons maintaining a household that includes dependents who are physically or mentally disabled. The credit is equal to the applicable percentage of employment related expense allowable pursuant to Section 21 of the Internal Revenue Code. Unused credits are carried forward. The purpose of this credit is to provide some relief to taxpayers who incur such extraordinary expenses.

#### **Legal Citation**

R.S. 47:297.2

#### **Origin**

Acts 1996, No. 27, amended by Acts 2017, No. 403

#### **Effective Date**

Taxable periods beginning after December 31, 1996

#### **Sunset Date**

December 31, 2019

#### **Beneficiaries**

Families with disabled dependents benefit from this credit

#### **Estimated Fiscal Effect**

This credit sunsetted December 31, 2019.

### **61. Employment of the Previously Unemployed**

A non-refundable credit is allowed for employment of each previously unemployed person in a qualified newly created full-time job and is allowed during the taxable period that the employee has completed one year of full-time service with the employer. The credit is in lieu of other job tax credits provided for in the law. The purpose of this credit is to encourage creation of new jobs, which will provide job opportunities for the previously unemployed. For returns filed prior to July 1, 2015, the credit is \$750 for each qualified new job and employee. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is \$540 for each qualified new job and employee.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6004

#### **Origin**

Acts 1989, No. 636, amended by Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### **Effective Date**

Taxable periods beginning on or after July 1, 1990

#### **Repealed**

Acts 2019, No. 202 for income tax periods beginning on or after January 1, 2019. However, taxpayers have five years to utilize the credit.

#### **Beneficiaries**

Corporations who hire previously unemployed Louisiana citizens as well as Louisiana citizens who benefit from new employment, production and income opportunities

#### **Estimated Fiscal Effect**

This credit is repealed as of December 31, 2018; however, any unused credits may still be used. No activity is anticipated.

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# Individual Income Tax

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## { Credits }

### **62. Purchase of Qualified Recycling Equipment**

A non-refundable credit is allowed for the purchase of new recycling manufacturing or process equipment and/or qualified service contracts. If the equipment is sold before the total credit is claimed, the credit otherwise allowable may be claimed in the tax year of the sale and any unused credit is canceled for future periods.

The amount of the credit is computed at 20 percent of the cost of the equipment less other tax credits received for the purchase of the equipment, but may not exceed 50 percent of the tax liability before the credit for returns filed prior to July 1, 2015. Total credits certified by the secretary of the Department of Environment Quality in any calendar year shall not exceed five million dollars. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for 14.4 percent of the qualifying purchase or contract. For tax years beginning on or after January 1, 2017, the credit is allowed is for 14 percent. The total credits certified in any calendar year shall not exceed \$3.6 million.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6005

#### **Origin**

Acts 1991, Nos. 359 and 1052, amended by Acts 2005, No. 319; Acts 2015, No. 125; Acts 2017, No. 400

#### **Effective Date**

Reestablished June 30, 2005

#### **Beneficiaries**

Individuals who invest in qualifying equipment in the state as well as Louisiana citizens who benefit from an improved environment

#### **Estimated Fiscal Effect**

A negligible amount for this credit was reported by taxpayers on the individual tax return data available at the time of publication.

### **63. Louisiana Basic-Skills Training**

For returns filed prior to July 1, 2015, corporations are allowed a non-refundable credit of \$250 per qualified employee who participates in a basic-skills training program at an accredited school. The credit cannot exceed \$30,000 for any single business in a particular year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is allowed for \$180 per qualified employee and is limited to \$21,600 for any single business or industry enterprise in a particular tax year. Basic-skills training means any employer-paid training for qualified employees that enhances the employees' reading, writing, or mathematical skills to at least a twelfth grade level. The purpose of this credit is to encourage corporations to provide basic skills training, which will result in a more educated workforce.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citation**

R.S. 47:6009

#### **Origin**

Acts 1992, No. 1098, amended by Acts 2015, No. 125; Acts 2016 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### **Effective Date**

July 1, 1993

#### **Repealed**

Acts 2019, No. 202 for income tax periods beginning on or after January 1, 2019. However, taxpayers have two years to utilize the credit.

#### **Beneficiaries**

Companies who provide qualified training to employees as well as Louisiana employees who benefit from improved skills

#### **Estimated Fiscal Effect**

This credit is repealed as of December 31, 2018.



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# Individual Income Tax

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## { Credits }

### 64. Apprenticeship (2007)

A non-refundable credit is allowed for employers for employing eligible apprentices. The credit is equal to one dollar for each hour of employment of each eligible apprentice, not to exceed 1,000 hours for each eligible apprentice. An eligible apprentice is a person who has entered into a written apprentice agreement with an employer or an association of employers pursuant to a registered apprenticeship program or a person who is enrolled in a training program accredited by the National Center for Construction Education and Research that has no less than four levels of training and no less than 500 hours of instruction.

#### Legal Citation

R.S. 47:6033

#### Origin

Acts 2007, No. 472, amended by Acts 2011, No. 126

#### Effective Date

July 11, 2007 for taxable periods beginning after December 31, 2007

#### Repealed

Acts 2015, No. 357, effective June 29, 2015

However, taxpayers have ten years to utilize credit.

#### Beneficiaries

Employers of eligible apprentices

#### Estimated Fiscal Effect

This credit is repealed as of June 29, 2015; however, any unused credits may still be used. No activity is anticipated.

### 65. Rehabilitation of Historic Structures

A non-refundable credit is allowed for the eligible cost and expenses incurred during the rehabilitation of a historic structure located in a downtown development or a cultural district. Eligible structures must be nonresidential real property or residential rental property. The credit is for 25 percent of the eligible costs and expenses of the rehabilitation incurred prior to January 1, 2018 and 20 percent for eligible costs and expenses incurred on or after January 1, 2018. No taxpayer or affiliate shall claim more than five million dollars of credit per year for any number of structures rehabilitated within a particular downtown development or a cultural district. The credit is earned only in the year in which the property attributable to the expenditures is placed in service.

For Part 2 applications received by the Department of Culture, Recreation and Tourism (CRT) on or after January 1, 2021, no more than \$125 million in credits can be certified per calendar year.

#### Legal Citation

R.S. 47:6019

#### Origin

Acts 2002, No. 60, amended by Acts 2004, 1st Ex. Sess., No. 12; Acts 2005, No. 439; Acts 2007, No. 182 and 298; Acts 2009, No. 444; Acts 2011, No. 409; Acts 2013, Nos. 263 and 418; Acts 2015, No. 108; Acts 2017, No. 403; Acts 2020, 1st Ex. Sess., No. 25

#### Effective Date

July 1, 2002 and taxable periods beginning January 1, 2008 for a cultural district

#### Sunset Date

Taxable periods ending prior to January 1, 2026

However, taxpayers have five years to utilize the credit.

#### Beneficiaries

Individuals or businesses rehabilitating a qualified historic structure

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$73,184,000	\$81,533,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.



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# Individual Income Tax

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## { Credits }

### 66. Youth Jobs

A nonrefundable credit is allowed for a business that hires one or more eligible youths on or after July 1, 2021. “Eligible youths” means an individual who has attained the age of 16 but has not yet attained the age of 24, is unemployed prior to being hired by a business applying for the credit, will be working full-time or part-time that pays wages that are equivalent to the wages paid for similar jobs, with adjustments for experience or training, and meets at least one of other enumerated criteria. The credit is equal to \$1,250 for each eligible youth hired in a full-time position and \$750 for each eligible youth hired in a part-time position. The credit is capped at \$5 million per calendar year.

#### Legal Citation

R.S. 47:6028

#### Origin

Acts 2021, No. 454

#### Effective Date

June 23, 2021

#### Sunset Date

June 30, 2027

#### Beneficiaries

Businesses hiring one or more eligible youths

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

See number 41, corporation income tax section.

### 67. Apprenticeship (2022)

A nonrefundable credit is allowed for a business that hires an eligible apprentice. An “Eligible Apprentice” means: 1.) a person who has entered into a written apprenticeship agreement with an employer or an association of employers pursuant to a registered apprenticeship program provide for in Chapter 4 of Title 23 of LA Revised Statutes of 1950; or 2.) is enrolled in a training program accredited by the National Center for Construction Education and Research which has no less than four levels of training and no less than 500 hours of instruction. For each eligible apprentice employed for a minimum of 250 hours, the credit is equal to \$1.25 per hour of employment for a maximum credit of \$1,250 per eligible apprentice. The credit may be carried forward for a period no to exceed 5 years. The credit is capped at \$2 million dollars per calendar year.

#### Legal Citation

47:6033

#### Origin

Acts 2021, No. 454

#### Effective Date

Taxable periods beginning after December 31, 2021

#### Beneficiaries

Businesses employing one or more eligible apprentices

#### Administration

The purpose of this exemption is achieved in a fiscally effective manner.

#### Estimated Fiscal Effect

See number 41, corporation income tax section.

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# Individual Income Tax

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## { Credits }

### **68. Donations to Qualified Foster Care Organizations**

A non-refundable credit is allowed for taxpayers who make donations to a qualified foster care organization during the taxable year. The credit is equal to the amount of the donation used by the foster care organization to provide services to qualified individuals, or \$50,000, whichever is less. The maximum amount of credit that may be granted in the aggregate in any calendar year is \$500,000. The credit may be combined with any federal tax credit or deduction earned for the same donation. Unused credits may be carried forward for up to five subsequent years.

#### **Legal Citation**

R.S. 47:6042

#### **Origin**

Acts 2021, No. 378

#### **Effective Date**

For donations made on or after January 1, 2022

#### **Beneficiaries**

Taxpayers who donate funds to qualified foster care organizations

#### **Estimated Fiscal Effect**

See number 43, corporation income tax section.

### **69. Louisiana Community Development Financial Institutions Act**

This provision creates the Louisiana Community Development Financial Institutions (LCDFI) Act. A (LCDFI) is any legal entity whose primary business activity is the investment of cash to acquire equity in or provide financing assistance as a licensed business and industrial development corporation to qualified Louisiana businesses in low-income communities and provides for an income and franchise tax credit for individuals and businesses that invest in LCDFIs. The credits are transferable and can be carried forward indefinitely. Any unused allocation of credits from a previous year may be carried forward and granted in the next year. For returns filed prior to July 1, 2015, the non-refundable credit is to be calculated as 75 percent of the investment. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is to be calculated as 54 percent of the investment.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### **Legal Citations**

R.S. 51:3081 through 3094

#### **Origin**

Acts 2005, No. 491, amended by Acts 2007, No. 345; Acts 2015, No. 125; Acts 2017, No. 400

#### **Effective Date**

July 12, 2005

#### **Sunset Date**

July 1, 2009, but provisions relevant to any granted tax credits continue to apply until July 1, 2012

#### **Beneficiaries**

Taxpayers that invest in LCDFI's, LCFIs, and low-income communities

#### **Estimated Fiscal Effect**

This credit sunsetted as of July 1, 2009; however, any unused credits may still be used. No activity is anticipated.

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# Individual Income Tax

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## { Credits }

### 70. Low-Income Housing

A non-refundable credit is allowed for providers of certain low-income housing. The credit is computed in accordance with the provisions of Section 42 of the 1986 Internal Revenue Code as modified by Act 972 of the 1990 Legislative Session. The purpose of this credit is to encourage investment in low-income housing.

#### Legal Citation

R.S. 47:12

#### Origin

Acts 1990, No. 1033

#### Effective Date

Taxable periods beginning on or after July 1, 1990

#### Sunset Date

December 31, 1993

However, unused credits can be carried forward until used.

#### Beneficiaries

Individuals providing low-income housing and the recipients of low-income housing

#### Estimated Fiscal Effect

This credit sunsetted as of December 31, 1993; however, any unused credits may still be used. No activity is anticipated.

### 71. Donations to School Tuition Organization

A non-refundable credit is available for taxpayers who donate to certain school tuition organizations (STO). The credit is equal to the amount of the donation used by the STO to fund a scholarship, not including any administrative costs paid by the donation. The credit is earned when the donation is made.

#### Legal Citation

R.S. 47:6301

#### Origin

Acts 2017, No. 377

#### Effective Date

January 1, 2018

#### Beneficiaries

Taxpayers that make such donations and low-income students that receive such scholarships

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$11,826,000	\$17,257,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

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# Individual Income Tax

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## { Credits }

### 72. Rehabilitation of an Owner Occupied Residential or Mixed-Use Property

This provision provides a refundable credit for a percentage of eligible expenses rehabilitating an owner occupied residential or mixed-use property located in a National Register historic district, a local historic district, a main street district, a cultural products district, or a downtown development district, or is eligible for listing on the National Register, or has been certified by the State Historic Preservation Office. For returns filed prior to July 1, 2015, the credit is limited to \$25,000 per structure and the percent of expenses allowed for the credit varies by income level. Total credits granted cannot exceed \$10 million in any calendar year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is limited to \$18,600 per structure and the percent of expenses allowed for the credit varies by income level. Total credits granted cannot exceed \$7.2 million in any calendar year. The tax credit is divided into five equal portions to be applied against the tax for the Five-Year period beginning in the taxable period in which the rehabilitated residential structure is first placed in service.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297.6

#### Origin

Acts 2005, No. 479, amended by Acts 2007, No. 188 and 298; Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

January 1, 2006

#### Sunset Date

Taxable periods ending prior to January 1, 2018

#### Beneficiaries

Individuals rehabilitating qualified property

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$177,000	\$89,000

### 73. Property Insurance

A refundable credit is allowed for seven percent of the premiums paid by individuals on their primary residence for homeowners' insurance, condominium owners' insurance, or tenant homeowners' insurance. Any Citizens property insurance assessment must be subtracted from the total premium paid before applying the seven percent credit rate.

This credit is limited to tax years beginning in 2008 only.

#### Legal Citation

R.S. 47:297.7

#### Origin

Acts 2007, No. 447, amended by Acts 2007, No. 371

#### Effective Date

January 1, 2008

#### Sunset Date

December 31, 2008

#### Beneficiaries

Taxpayers who have paid premiums on their primary residence for homeowners' insurance, condominium owners' insurance, or tenant homeowners' insurance

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2008.

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# Individual Income Tax

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## { Credits }

### 74. Earned Income Tax Credit

A refundable credit is allowed for residents of the state who are eligible for the federal earned income tax credit. For taxable periods beginning before January 1, 2019, the credit is equal to 3.5 percent of the federal earned income tax credit taken on a resident's federal income tax return. For taxable periods beginning January 1, 2019 through December 31, 2030, the credit is equal to 5 percent of the federal earned income tax credit taken on a resident's federal income tax return.

#### Legal Citation

R.S. 47:297.8

#### Origin

Acts 2007, No. 278, amended by Acts 2018, 2nd Ex. Sess., No. 6; Acts 2021, No. 453

#### Effective Date

January 1, 2008

#### Beneficiaries

Individual taxpayers who are claiming the earned income tax credit on their federal income tax return

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$67,913,000	\$67,924,000

### 75. Amounts Paid by Certain Military Servicemembers for Obtaining Louisiana Hunting & Fishing Licenses

For returns filed prior to July 1, 2015, a refundable credit is allowed for the amounts paid by an active or reserve military servicemember, the spouse of an active or reserve military servicemember, or the dependent of such servicemember for obtaining a Louisiana noncommercial hunting or fishing license. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credit is for 72 percent of the amounts paid. The license purchased shall be valid only during the time the servicemember is on active duty. The credit does not apply to purchases of lifetime licenses.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:297.9

#### Origin

Acts 2007, No. 306, amended by Acts 2015, No. 125 ; Acts 2017, Nos. 400 and 403

#### Effective Date

July 1, 2007

#### Sunset Date

December 31, 2019

#### Beneficiaries

Military personnel obtaining Louisiana hunting and fishing licenses

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2019.

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# Individual Income Tax

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## { Credits }

### 76. Inventory Tax/Ad Valorem Tax

A refundable tax credit is allowed for ad valorem taxes paid to political subdivisions on inventory held by manufacturers, distributors, and retailers for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, but before July 1, 2016, regardless of the tax year to which it relates, the credit allowed is equal to 100 percent of the ad valorem taxes paid if the amount paid is less than \$10,000. If the ad valorem taxes paid are \$10,000 or more, only 75 percent of the excess credit over tax can be refunded with the remaining 25 percent carried forward for five years.

For returns filed on or after July 1, 2016:

- Groups of affiliated companies are required to be treated as one taxpayer for purposes of the limitations on refundability.
- If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- For new business entities formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- The credit is nonrefundable for taxes paid on inventory by any manufacturer who claimed the property tax exemption under the Industrial Tax Exemption Program (ITEP) during the same year the inventory taxes were paid, and for taxes paid by any company related to such manufacturer on inventory that is related to the business of such manufacturer.

For tax periods beginning on or after January 1, 2016, certain property held by persons engaged in the short term rental of such items qualifies for the credit. For returns filed on or after July 1, 2017, only taxpayers that are included on the same consolidated federal income tax return are required to combine their inventory taxes paid in order to determine the amount of the excess credit that is refundable.

For taxable years ending after December 31, 2020, the carryover period for the nonrefundable portion has increased from five (5) years to 10 years.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit. For the 2020 tax year only, taxpayers, including members included in a consolidated federal tax return that are treated as one taxpayer, who employed a minimum of 100 full-time employees at each location

### 76. Inventory Tax/Ad Valorem Tax *(continued)*

in the state for whom withholding tax was remitted to LDR for at least one month within each of the first three quarters of calendar year 2020 and the total amount eligible for the credit is less than or equal to \$1 million, 100 percent of any excess credit is refundable. Act 59 does not apply to any manufacturer who claimed the property tax exemption under ITEP during the same year the inventory taxes were paid.

#### Legal Citation

R.S. 47:6006

#### Origin

Acts 1991, No. 153, amended by Acts 1994, No. 28; Acts 2002, No. 11; Acts 2005, No. 363; Acts 2015, No. 133; Acts 2016, 2nd Ex. Sess., Nos. 4 and 5; Acts 2017, Nos. 338 and 385; Acts 2020, 2nd Ex. Sess., Nos. 50, 56, and 59

#### Effective Date

July 1, 1992

#### Beneficiaries

Corporations that are manufacturers, distributors, and retailers paying ad valorem taxes on inventory

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$29,575,000	\$30,166,000

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# Individual Income Tax

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## { Credits }

### 77. Ad Valorem Tax on Natural Gas

A refundable tax credit is allowed for the amount of ad valorem taxes paid to political subdivisions of Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities for returns filed prior to July 1, 2015. For returns filed on or after July 1, 2015, but before July 1, 2016, regardless of the tax year to which it relates, the credit allowed is equal to 100 percent of the ad valorem taxes paid if the amount paid is less than \$10,000. If the ad valorem taxes paid are \$10,000 or more, only 75 percent of the excess credit over tax can be refunded with the remaining 25 percent carried forward for five years.

For returns filed on or after July 1, 2016:

- Groups of affiliated companies are required to be treated as one taxpayer for purposes of the limitations on refundability.
- If the total amount eligible for the credit is less than or equal to \$500,000, 100 percent of any excess credit is refundable, and for total eligible amounts above \$500,000, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.
- For new business entities formed or first registered to do business in Louisiana after April 15, 2016, if the total amount eligible for the credit is less than \$10,000, 100 percent of any excess credit is refundable, and for total eligible amounts \$10,000 or more, 75 percent of any excess credit up to a maximum of \$750,000 is refundable.

For returns filed on or after July 1, 2017, only taxpayers that are included on the same consolidated federal income tax return are required to combine their taxes paid in order to determine the amount of the excess credit that is refundable.

For taxable years ending after December 31, 2020, the carryover period for the nonrefundable portion has increased from five (5) years to 10 years.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit. For the 2020 tax year only, taxpayers, including members included in a consolidated federal tax return that are treated as one taxpayer, who employed a minimum of 100 full-time employees at each location in the state for whom withholding tax was remitted to LDR for at least one month within each of the first three quarters of calendar year 2020 and the total amount eligible for the credit is less than or equal to \$1 million, 100 percent of any excess credit is refundable. Act 59 does not apply to any manufacturer who claimed the property tax exemption under ITEP during the same year the inventory taxes were paid.

### 77. Ad Valorem Tax on Natural Gas (continued)

#### Legal Citation

R.S. 47:6006

#### Origin

Acts 2005, No. 363, amended by Acts 2015, No.133; Acts 2016, 2nd Ex. Sess., No. 4; Acts 2017, Nos. 338 and 385; Acts 2020, 2nd Ex. Sess., Nos. 50, 56, and 59

#### Effective date

August 15, 2005

#### Beneficiaries

Corporations paying ad valorem taxes on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities

#### Estimated Fiscal Effect

\$0; no future activity is anticipated.



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# Individual Income Tax

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## { Credits }

### 78. Ad Valorem Tax on Offshore Vessels

A refundable credit is allowed for ad valorem taxes paid on vessels that operate principally in Outer Continental Shelf Lands Act Waters. To qualify for the credit, the taxpayer must certify to the assessor that the vessel operated principally in outer continental shelf waters within the calendar year immediately before the tax year of assessment of the vessel and the ad valorem tax must have been paid to the political subdivision without protest. However, for taxable periods beginning on or after January 1, 2018, a taxpayer who pays the ad valorem tax under protest must notify the Department of Revenue within five business days of the date that the lawsuit is filed. The credit is equal to 100 percent of the taxes paid.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit.

#### Legal Citation

R.S. 47:6006.1

#### Origin

Acts 1994, 3rd Ex. Sess., No. 59, amended by Acts 2002, No. 11; Acts 2017, No. 418; Acts 2020, 2nd Ex. Sess., No. 56

#### Effective Date

July 7, 1994

#### Beneficiaries

Corporations paying ad valorem taxes on vessels operating in Outer Continental Shelf Lands Act Waters

### 79. Ad Valorem Tax Paid by Certain Telephone Companies

A refundable credit is allowed for 40 percent of the total ad valorem taxes paid to Louisiana political subdivisions by telephone companies on their public service properties which are assessed by the Louisiana Tax Commission at 25 percent of fair market value pursuant to 47:1854.

Taxpayers who make payment of ad valorem taxes after December 31, 2020, and before April 16, 2021, may elect to treat these payments as having been made on December 31, 2020, for purposes of the credit.

#### Legal Citation

R.S. 47:6014

#### Origin

Acts 2000, No. 22; Acts 2002, No. 11; Acts 2005, No. 266; Acts 2007, No. 358; Acts 2015, No. 357; Acts 2020, 2nd Ex. Sess., No. 56

#### Effective Date

Tax years ending on or after December 31, 2001

#### Beneficiaries

Telephone companies and the public they serve

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$4,570,000	\$4,662,000



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# Individual Income Tax

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## { Credits }

### 80. Purchases from Prison Industry Enhancement Contractors

For returns filed prior to July 1, 2015, a refundable credit is allowed for the state sales and use taxes paid on purchases of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, a credit is allowed for 72 percent of the state sales and use taxes paid on purchases of specialty apparel items from a PIE contractor. PIE contractors use inmate labor to produce items for sale and then pay 30 percent of the salary paid to the inmates back to the state.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6018

#### Origin

Acts 2002, No. 32, amended by Acts 2007, No. 466; Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

Taxable periods beginning on or after December 31, 2002

#### Reestablished

Taxable periods beginning on or after January 1, 2007

#### Beneficiaries

Private Sector Prison Industry Enhancement contractors and individuals who purchase items from them

#### Estimated Fiscal Effect

\$0; this credit has been inactive. No future activity is anticipated.

### 81. LA Citizens Property Insurance Corporation Assessment

A refundable credit is allowed for the amount of surcharges, market equalization charges, or assessments paid as a result of the assessments levied by the Louisiana Citizens Property Insurance Corporation due to Hurricanes Katrina and Rita. This credit is available to taxpayers who paid the assessments as a part of their homeowner's insurance premium. For returns filed prior to July 1, 2015, the credit is equal to 100 percent of the assessment paid. For returns filed on or after July 1, 2015, the credit is for 72 percent of the assessment paid. For taxable periods beginning on or after January 1, 2016, the credit is 25 percent.

A taxpayer can claim the credit after payment is made on a form provided by the secretary instead of on their Louisiana income tax return.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6025

#### Origin

Acts 2006, 2nd Ex. Sess., No. 4, amended by Acts 2007, No. 382; Acts 2015, No. 125; Acts 2016, 2nd Ex. Sess., No. 9; Acts 2017, Nos. 400 and 403

#### Effective Date

Taxable periods beginning on or after January 1, 2006

#### Sunset Date

December 31, 2019

#### Beneficiaries

Taxpayers who have paid the assessments levied by the LA Citizens Property Insurance Corporation

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$25,000	\$10,000

# Individual Income Tax

## { Credits }

### 82. Solar Energy System

As of January 1, 2017, a refundable credit is allowed for taxpayers who purchased and installed, through a lease with the residence owner, a solar electric system at a single-family detached residence located in the state. Only one credit is allowed per residence including prior installations for which a credit was received. The credit is equal to 38 percent of the first \$20,000 of the cost of such system. For the purpose of determining the amount of the credit on leased systems, the cost of a system is limited to no more than \$2 per watt. Since the system is limited to providing for no more than six kilowatts of energy, the maximum credit base for leased systems is \$12,000. The credit may be used in addition to any federal tax credits earned for the same system, except that, a taxpayer may not receive any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for property for which a tax credit has been received under this Section. Only one tax credit is available for any eligible system and use of the credit must be disclosed when the property is sold.

The cap on the credit for non-leased systems has been reached for FYE 6-16, 6-17 and 6-18. The cap on the credit for leased systems has been reached for FYE 6-15. Act 413 of the 2017 Regular Session provides for payment of solar tax credit claims in annual installments for eligible taxpayers who were denied or would have been denied as a result of the credit cap provisions imposed by Act 131 of the 2015 Regular Session. The annual installments will be paid in equal parts over three fiscal years beginning in FYE 6-18 and ending in FYE 6-20.

Fiscal Year	Leased	Non-Leased
2014-2015	\$19 million	No cap
2015-2016	\$10 million	\$10 million
2016-2017	\$10 million	\$10 million
2017-2018	\$5 million	\$5 million

#### Legal Citation

R.S. 47:6030

#### Origin

Acts 2007, No. 371, amended by Acts 2009, No. 467; Acts 2013, No. 428; Acts 2015, No. 131; Acts 2017, No. 413

#### Effective Date

January 1, 2008

#### Sunset Date

December 31, 2015

#### Beneficiaries

Taxpayers installing solar energy systems on their property

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2015.

### 83. Milk Producers

A refundable credit is allowed for resident taxpayers engaged in the business of producing milk for sale. The credit is allowed when the USDA Uniform Price in Federal Order Number 7 drops below the announced production price established by the Department of Agriculture and Forestry at any time during the calendar year. Qualified taxpayers are eligible for tax credits based on the production and sale of milk below the announced production price over a calendar year.

The Department of Health must certify to the Department of Revenue, by January 31 of the following year, which milk producers are eligible to receive the credits. Any producer not certified by the Department of Health will not be entitled to the credits. For returns filed prior to July 1, 2015, the credits allowed for each milk producer may not exceed \$30,000 per calendar year, and the total amount of tax credits allowed for all producers may not exceed \$2.5 million per calendar year. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the credits allowed for each milk producer may not exceed \$21,600 per calendar year, and the total amount of tax credits allowed for all producers may not exceed \$1.8 million per calendar year.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6032

#### Origin

Acts 2007, No. 461, amended by Acts 2015, No. 125; Acts 2017, No. 400

#### Effective Date

January 1, 2007

#### Beneficiaries

Resident taxpayers engaged in the business of producing milk for sale

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$800,000	\$700,000

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# Individual Income Tax

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## { Credits }

### 84. Conversion of Vehicles to Alternative Fuel

A refundable credit is allowed for the cost of the qualified clean burning motor vehicle fuel property for the taxable period in which the property is purchased and installed provided the motor vehicle is registered in Louisiana. The purpose of this credit is to provide an incentive to persons or corporations to invest in qualified clean-burning motor vehicle fuel property.

For returns filed prior to July 1, 2015, the credit is for 50 percent of the cost of the qualified property. If the taxpayer purchases a new motor vehicle equipped with qualified clean burning motor vehicle fuel property and is unable to or elects not to determine the exact cost attributable to the property, the taxpayer may claim a credit equal to 10 percent of the cost of the motor vehicle or \$3,000, whichever is less.

For purchases made July 1, 2015 through June 21, 2017, the credit is for 36 percent of the cost of the qualified property. If the taxpayer purchases a new motor vehicle equipped with qualified property and is unable to or elects not to determine the exact cost attributable to the property, the taxpayer may claim a credit equal to 7.2 percent of the cost of the motor vehicle or \$1,500, whichever is less.

For purchases installed in a vehicle conversion or building of fueling stations after June 21, 2017, the credit is 30 percent of the cost. For qualifying new vehicle purchased on or after June 22, 2017, but before June 26, 2017, the credit is for 7.2 percent of the cost of the qualified vehicle or \$1,500, whichever is less. For qualifying new vehicle purchased on or after June 26, 2017, the credit is equal to 10 percent of the cost of the qualified vehicle or \$2,500, whichever is less. For all purchases of qualified clean-burning motor fuel property on or after January 1, 2018, the credit is non-refundable.

If a filing extension was granted prior to July 1, 2015, and the return filed after July 1, 2015, one-third of the reduced portion of the credit may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

#### Legal Citation

R.S. 47:6035

#### Origin

Acts 2009, No. 469, amended by Acts 2015, No. 125; Acts 2017, Nos. 325, 400 and 403; Acts 2021, No. 385

#### Effective Date

January 1, 2009

#### Sunset Date

July 1, 2021 for new purchases and conversions. December 31, 2021 for property that is directly related to the delivery of an alternative fuel into the fuel tank of a motor vehicle propelled by an alternative fuel.

### 84. Conversion of Vehicles to Alternative Fuel (continued)

#### Beneficiaries

Owners purchasing qualified clean burning motor vehicle fuel property

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$150,000	\$20,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.

# Individual Income Tax

## { Credits }

### 85. School Readiness Child Care

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Department of Education for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

The School Readiness Child Care Credit is allowed for children under the age of six who attended a quality-rated child care facility as designated by the Department of Education. The credit is for individuals based upon the credit provided for child care expenses in R.S. 47:297.4 and the quality rating of the child care facility.

**Legal Citation**

R.S. 47:6104

**Origin**

Acts 2007, No. 394

**Effective Date**

January 1, 2008

**Beneficiaries**

Individual taxpayers who have a child under the age of six enrolled in an eligible child care facility participating in the Quality Start program that is designed to increase the quality of child care and early learning for all children throughout Louisiana

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,810,000	\$1,846,000

### 86. School Readiness Child Care Provider

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Louisiana Department of Education (LDE) for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

Child care providers participating in Quality Start are allowed a refundable credit based on the average monthly number of children who either participate in the Child Care Assistance Program administered by LDE or who are foster children in the custody of Department of Children, Family and Services and attending facilities operated by a child care provider, multiplied by an amount based upon the quality rating of the facility.

**Legal Citation**

R.S. 47:6105

**Origin**

Acts 2007, No. 394

**Effective Date**

January 1, 2008

**Beneficiaries**

Child care providers participating in Quality Start, a program that is designed to increase the quality of child care and early learning for all children throughout Louisiana

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$5,319,000	\$5,426,000

# Individual Income Tax

## { Credits }

### 87. School Readiness Child Care Directors and Staff

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Department of Education for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

Child care teachers and directors will be eligible for the refundable credit based on the level of their education if they teach in centers participating in Quality Start. As long as the center is participating in Quality Start, and therefore has at least one star, then the teachers and directors are eligible to apply for the credit. Eligible teachers and directors must meet all of the educational requirements and must have worked at least 6 months of the calendar year at the same child care center.

The credit is adjusted annually by the percentage increase in the Consumer Price Index United States city average for all urban consumers (CPI-U), as prepared by the United States Department of Labor, Bureau of Labor Statistics, as determined by the secretary of the Department of Revenue on December first of the preceding calendar year.

**Legal Citation**

R.S. 47:6106

**Origin**

Acts 2007, No. 394

**Effective Date**

January 1, 2008

**Beneficiaries**

Eligible teachers and directors of licensed child care centers participating in the Quality Start program, the children of the facility and the State of Louisiana through the increase in the quality of child care and early learning for all children throughout the state

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$17,552,000	\$18,377,000

### 88. School Readiness Business-Supported Child Care

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Department of Education for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

A refundable credit is allowed for a taxpayer who incurs eligible business-supported child-care expenses. The credit amount depends upon the quality rating of the child care facility to which the expenses are related or the quality rating of the child care facility that the child attends. Eligible business-supported child-care expenses include expenses to construct, renovate, or expand a child care center, purchase equipment for a center, maintain or operate a center, or subsidize child care for their employees.

**Legal Citation**

R.S. 47:6107(A)(1)

**Origin**

Acts 2007, No. 394

**Effective Date**

January 1, 2008

**Beneficiaries**

Businesses that support child care centers participating in Quality Start, the child care centers and students and the state through the increase in the quality of child care and early learning

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$253,000	\$258,000

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# Individual Income Tax

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## { Credits }

### 89. School Readiness Fees and Grants to Resource and Referral Agencies

The School Readiness Tax Credits are a comprehensive effort to support Quality Start, a voluntary, quality rating system by the Department of Education for child care centers through tax breaks to families, child care providers, child care teachers and directors, as well as businesses that support child care.

A refundable credit is allowed for a taxpayer whose business pays fees and grants to child care resource and referral agencies. These are private agencies that contract with the Department of Education to provide important information and services to parents and child care providers. The credit is equal to the amount donated but cannot exceed \$5,000 per tax year.

#### Legal Citation

R.S. 47:6107(A)(2)

#### Origin

Acts 2007, No. 394

#### Effective Date

January 1, 2008

#### Beneficiaries

Businesses that support child care centers participating in Quality Start, the child care centers and students and the state through the increase in the quality of child care and early learning

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,783,000	\$1,819,000

### 90. COVID-19 Pandemic ATC License

A refundable credit is allowed for the amount of the 2020 annual state license and permit fees imposed by Alcohol and Tobacco Control (“ATC”) paid by a business such as a bar that is licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers.

The credit is equal to the amount paid for the annual state license and permit fees that is attributable to any calendar month, or fraction thereof, during 2020 that the permit holder was required to temporarily close operations pursuant to Proclamation Number 30 JBE 2020, or any subsequent proclamation declaring the existence of a statewide COVID-19 public health emergency. For purposes of this credit, a business qualifies for the credit for the months they were not able to exercise their ATC permit to sell alcohol.

#### Legal Citation

R.S. 47:6041

#### Origin

Acts 2020 2nd Ex. Sess., No. 60

#### Effective Date

November 5, 2020 for taxable periods beginning on January 1, 2020, through December 31, 2020.

#### Beneficiaries

Owners or operators of establishments licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers that were required to temporarily close operations due to COVID-19

#### Estimated Fiscal Effect

This credit sunsetted December 31, 2020.

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# Individual Income Tax

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## { Rebates }

### 91. Donations to School Tuition Organization

A rebate is available for taxpayers who donate to certain school tuition organizations (STO). In order to qualify to receive the rebate the taxpayer must file an income tax return with LDR. The rebate is equal to the amount of the donation used by the STO to fund a scholarship, not including any administrative costs paid by the donation. Rebates will be claimed and paid after the conclusion of the school year after receiving certification by the STO and the Department of Education.

Act 377 of the 2017 Legislative Session changed the rebate to a non-refundable credit for donations made on or after January 1, 2018.

#### Legal Citation

R.S. 47:6301

#### Origin

Acts 2012, No. 25, amended by Acts 2017, No. 377

#### Effective Date

Effective for donations made January 1, 2013 through December 31, 2017

#### Beneficiaries

Taxpayers that make such donations and low-income students that receive such scholarships

#### Estimated Fiscal Effect

This rebate is effective for donations made on or before December 31, 2017.

### 92. Frontline Workers COVID-19 Hazard Pay

A one-time hazard pay rebate is available for essential critical infrastructure workers within the Enterprise Zone Program. Eligible workers must be Louisiana residents who worked at least 200 hours in an eligible job category between March 22, 2020, and May 14, 2020, providing in-person services to the public. The rebate is equal to \$250 for workers whose adjusted gross income is \$50,000 or less on the worker's 2019 or, if unavailable at filing, 2018 Louisiana individual income tax return. Applications must be submitted between July 15, 2020, and October 31, 2020.

The total amount of rebates that can be issued is limited to \$50 million. The rebates are funded by \$25 million from the Coronavirus Local Recovery Allocation Fund (R.S. 39:100.43) and \$25 million from the Louisiana Main Street Recovery Fund (R.S. 39:100.44). However, additional rebates may be paid if monies are made available for the payment of these rebates and the Joint Legislative Committee on the Budget approves the payment of additional rebates.

#### Legal Citation

R.S. 51:1787(K)

#### Origin

Acts 2020, 1st Ex. Sess., No. 12

#### Effective Date

July 1, 2020

#### Beneficiaries

Taxpayers that are employed as critical infrastructure workers during the COVID-19 pandemic.

#### Estimated Fiscal Effect

This rebate is effective for FYE 6-21 only.



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# Individual Income Tax

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## {Exemptions Required by the State Constitution or Federal Law }

### 93. Federal Income Tax Deduction

A deduction is allowed for federal income tax on income that Louisiana income tax is paid. The purpose of this deduction is to shelter from taxation the portion of a taxpayer's income that represents federal income taxes paid.

On November 13, 2021, Constitutional Amendment No. 2 was adopted and the mandatory deduction for federal income taxes paid was reclassified as permissive and subject to legislative control. Acts 2021, No. 395 repealed the deduction for tax periods beginning on or after January 1, 2022.

#### Legal Citations

La. Const., art. VII, Part I, § 4(A), R.S. 47:293(4), R.S. 47:293(9)(a)(ii)

#### Origin

1974 Constitution and Acts 1974, No. 188, amended by Acts 2021, No. 134 and 395

#### Effective Date

July 12, 1974

#### Beneficiaries

All individual taxpayers who file a tax return and have paid federal income tax

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$618,510,000	\$306,163,000

### 94. Interest on United States Government Obligations

Interest and dividends from obligations issued directly by the U.S. government such as Treasury bills, U.S. savings bonds and U.S. agency obligations are exempt from Louisiana state income tax under R.S. 47:293. Also, interest and dividends from U.S. government obligations is prohibited from state taxation by 31 U.S.C. Section 3124(a) which states in part, "stocks and obligations of the United States Government are exempt from taxation by a State or political subdivision of a State. The exemption applies to each form of taxation that would require the obligation, the interest on the obligation or both, to be considered in computing a tax."

#### Legal Citations

31 U.S.C. Section 3124(a), R.S. 47:293(9)(a)(iii)

#### Beneficiaries

The U.S. government and the individuals and entities that invest in their obligations

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,445,000	\$2,396,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.



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# Individual Income Tax

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{Exemptions Required by the State Constitution or Federal Law }

## 95. Native American Income

Income derived from sources on the reservation that have been earned or received by an enrolled member of a federally recognized Indian tribe who resides on that tribe's reservation is exempt from Louisiana individual income tax.

### Legal Citations

18 U.S.C. Section 1162, R.S. 47:293(9)(a)(iii)

### Beneficiaries

Native Americans living and working on their tribe's reservation

Estimated Fiscal Effect	
FYE 6-20	FYE 6-23
\$279,000	\$273,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect tax reform as provided by Acts 2021, No. 395.



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# **Liquors-Alcoholic Beverage Tax Exemptions**

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# Liquors-Alcoholic Beverage Tax

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## { Introduction }

The alcoholic beverage tax law encompasses the taxation of two categories of alcoholic beverages: (a) beverages of low-alcoholic content that are defined as alcoholic beverages containing not more than six percent alcohol by volume, and (b) beverages of high-alcoholic content that are defined as alcoholic beverages containing more than six percent alcohol by volume. Act 2 of the Extraordinary Session of 1933 first imposed an alcoholic beverage tax of \$1 per 31-gallon barrel on beer, porter, ale, fruit juices and wine. Act 15 of the 1934 Regular Session imposed a tax on liquor at 50¢ per wine gallon; sparkling wines at 50¢ per wine gallon; still wines not more than 14 percent alcohol by volume at 5¢ per wine gallon; still wines between 14 percent and 24 percent alcohol by volume at 10¢ per wine gallon; still wines over 24 percent alcohol by volume at 50¢ per wine gallon; and beer at \$1.50 per 31-gallon barrel. Tax stamps were used to indicate that the appropriate taxes had been paid. A discount of five percent of the face value of the stamps purchased in lots of \$100 or more was allowed to dealers.

The tax rates of beverages of alcoholic content have changed numerous times since 1934 as shown below:

### **Low Alcohol and Malt Beverages**

1934	\$1.50	per 31-gallon barrel
1948	\$10.00	per 31-gallon barrel
2016	\$12.50	per 31-gallon barrel

### **Liquor**

1934	\$ .50	per wine gallon
1935	\$ .60	per wine gallon
1938	\$1.00	per wine gallon
1940	\$1.50	per wine gallon
1956	\$1.68	per wine gallon
1970	\$2.50	per wine gallon
1978	\$ .66	per liter
2016	\$ .80	per liter

### **Sparkling Wines and Still Wines over 24% alcohol by volume**

1934	\$ .50	per wine gallon
1935	\$ .60	per wine gallon
1938	\$1.00	per wine gallon
1940	\$1.50	per wine gallon
1956	\$1.58	per wine gallon
1978	\$ .42	per liter
2016	\$ .55	per liter

### **Still Wines not over 14% alcohol by volume**

1934	\$ .05	per wine gallon
1940	\$ .15	per wine gallon
1942	\$ .10	per wine gallon
1956	\$ .11	per wine gallon
1978	\$ .03	per liter
2016	\$ .20	per liter

### **Still Wines between 14% and 24% alcohol by volume**

1934	\$ .10	per wine gallon
1940	\$ .30	per wine gallon
1942	\$ .20	per wine gallon
1956	\$ .21	per wine gallon
1978	\$ .06	per liter
2016	\$ .35	per liter

The provisions related to the use of tax stamps for alcoholic beverages and the purchase discount were repealed in 1964 and were replaced by a six percent discount for timely filing and remitting the taxes on beverages of high alcohol content. This discount was reduced to three and one-third percent in 1972 and a two percent discount was enacted for beverages of low alcohol content. Acts 1978, No. 441 changed the measurement of liquor and wines from gallons to liters for tax purposes. The rates effectively remained unchanged as the per-gallon rates convert to the per-liter rates.

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# Liquors-Alcoholic Beverage Tax

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## { Introduction }

Act 736 of the 1990 Regular Legislative Session enacted the Louisiana Native Wine Law. Rates for native wines were set the same as rates for other wines. This law was repealed in 2006.

The alcoholic beverage taxes are collected from the first handlers in Louisiana, usually bonded wholesale dealers. The bond required of manufacturers or wholesalers of alcoholic beverages is a minimum of \$10,000 for each type of permit held.

During the 1998 Regular Legislative Session, Act 71 established provisions by which sparkling and still wines could be sold and shipped directly to consumers in Louisiana by a manufacturer or retailer of such beverage domiciled outside of Louisiana. Included in the statutory requirements were the stipulations that in order for the wine to be shipped into Louisiana, the applicable taxes must be paid in full, the consumer to whom the wine is being shipped must be 21 years of age or older, and the wine must be purchased for the consumer's personal consumption.

Act 808 of the 2006 Regular Legislative Session repealed the Native Wine Law and defined and established permit procedures for wine producers. The Act permits wine producers, under certain conditions, to ship product directly to consumers.

Act 7 of the 2016 First Extraordinary Legislative Session reduced the discount for accurately reporting and remitting to 1 ½ percent on beverages of low alcoholic content (beer) and 2 ½ percent on beverages of high alcoholic content.

### Legal Citations

R.S. 26:341 through 26:423

### Tax Base

Quantity of beverage handled

### Tax Rate

1. Liquors: 80¢ per liter
2. Sparkling wines: 55¢ per liter
3. Still wines:
  - a. Alcohol content not over 14% – 20¢ per liter
  - b. Alcohol content 14% to 24% – 35¢ per liter
  - c. Alcohol content over 24% – 55¢ per liter
4. Low alcohol 6% and under, malt beverages: \$12.50 per barrel

### Types of Tax Exemptions

For alcoholic beverage tax purposes, tax exemptions are exemptions, refunds/credits, and discounts. Exemptions are items that were included in the tax base, but have been specifically exempted. Refunds/credits are items that taxes were paid on initially, but the taxpayer has a right to request a refund or a credit. Discounts are a proportionate deduction from the gross amount reported. The tax exemptions for beer have been separated from those for liquor and wine.

There are several statutory tax exemptions that are also prohibited from taxation by federal law. Because of these additional prohibitions, repeal of the exemption alone would not yield the fiscal effect indicated. For this reason, these exemptions have been separately grouped at the end of the section.

### Significant Changes

*Act 467* provides that brewers may self-distribute to a wholly owned secondary location located in Louisiana if this location also meets the specific requirements of Act 467. The brewer who self-distributes to a wholly owned secondary location is responsible for the excise taxes on product the brewer self-distributes. The recipient of such transfer is responsible for the parish or municipal excise taxes on these products sold to the public. Brewers may self-distribute to retailers if they also meet specific requirements of Act 467. The brewer who distributes using this method is responsible for all state and local excise taxes. If a brewer who meets the requirements of Act 467 transfers alcoholic beverages through a wholesaler, the receiving brewing facility is responsible for remitting all state and parish or municipal excise taxes to the proper tax collecting authority for all products received and sold to the public. *Effective August 1, 2022.*

*Act 550* provides that a microbrewery may transfer alcoholic beverages to a wholly owned microbrewery through a wholesaler assuming all parties meet the requirements set forth in Act 550. A microbrewer who transfers product using this method is responsible for all state and local excise taxes on the transferred manufactured beverages. *Effective August 1, 2022.*

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# Liquors-Alcoholic Beverage Tax

## Index of Exemptions

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### { LOW ALCOHOL TAX DISCOUNT }

1. Timely Filing and Payment . . . . . 245  
R.S. 26:345

### { LOW ALCOHOL, LIQUOR AND WINE TAX REFUND/CREDIT }

2. Products Returned to Manufacturer or Destroyed by a Dealer . . . . . 245  
R.S. 26:347

### { LIQUOR AND WINE TAX EXEMPTIONS }

3. Antiseptic, Scientific, Religious, and Chemical Uses . . . . . 246  
R.S. 26:421

### { LIQUOR AND WINE TAX DISCOUNT }

4. Timely Filing and Payment . . . . . 246  
R.S. 26:354(D)

### { FEDERALLY IMPOSED EXEMPTIONS-LOW ALCOHOL TAX }

5. Interstate Shipments . . . . . 247  
R.S. 26:366(B)
6. Sales to the Federal Government and its Agencies . . . . . 247  
R.S. 26:422
7. Sales to Ships Engaged in Interstate or Foreign Commerce. . . . . 248  
R.S. 26:366(B)

### { FEDERALLY IMPOSED EXEMPTIONS-LIQUOR AND WINE TAX }

8. Interstate Shipments of Alcoholic Beverages . . . . . 248  
R.S. 26:366(A)
9. Foreign Consul and Foreign Commerce . . . . . 249  
R.S. 26:366
10. Sales to the Federal Government and its Agencies . . . . . 249  
R.S. 26:422

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# Liquors-Alcoholic Beverage Tax

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{ Low Alcohol Tax Discount }

## 1. Timely Filing and Payment

A discount of 1.5 percent of the tax due is allowed for accurately reporting and timely remittance of the taxes due. The purpose of this discount is to compensate the dealer for expenses incurred in accounting for the tax.

### Legal Citation

R.S. 26:345

### Origin

Acts 1972, No. 537, amended by Acts 2002, No. 14, Acts 2016, 1st Ex. Sess., No. 7

### Effective Date

July 26, 1972

### Beneficiaries

Registered wholesalers who accurately and timely report and remit the tax due

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$559,000	\$559,000

{ Low Alcohol, Liquor and Wine Tax Refund/Credit }

## 2. Products Returned to Manufacturer or Destroyed by a Dealer

A tax refund or credit is allowed for alcoholic beverages that are returned to a manufacturer or destroyed by the dealer because the product is damaged or unfit for sale. The purpose of this provision is to give dealers credit for taxes paid on products returned as unsaleable.

### Legal Citation

R.S. 26:347

### Origin

Acts 1934, No. 15, Acts 1987, No. 696, amended by Acts 2002, No. 14

### Effective Date

August 1, 1934

### Beneficiaries

Licensed dealers or manufacturers of alcoholic beverages of low and high alcohol content

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,115,000	\$1,115,000

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# Liquors-Alcoholic Beverage Tax

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## { Liquor and Wine Tax Exemptions }

### 3. Antiseptic, Scientific, Religious, and Chemical Uses

Liquor and wine that is not for consumption as an alcoholic beverage; sold for antiseptic preparations, scientific, chemical and industrial products; or sold to any priest, minister, rabbi, or other clergy for religious or sacramental purposes are exempt from the tax. The purpose of this exemption is to allow tax-free sales of alcoholic products used for non-beverage consumption, chemical products, scientific products, and for religious purposes.

#### Legal Citation

R.S. 26:421

#### Origin

Acts 1934, No. 15

#### Effective Date

August 1, 1934

#### Beneficiaries

Religious organizations, pharmaceutical or chemical companies, and consumers of end products

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there are no reporting requirements for this data.

## { Liquor and Wine Tax Discount }

### 4. Timely Filing and Payment

A dealer is allowed a discount of 2.5 percent of the tax due for accurately reporting and timely remittance of the taxes due. The purpose of this discount is to encourage compliance and to compensate companies for expenses related to collection and remittance of the tax.

#### Legal Citation

R.S. 26:354(D)

#### Origin

Acts 1972, No. 537, amended by Acts 2016, 1st Ex. Sess., No. 7

#### Effective Date

July 26, 1972

#### Beneficiaries

Licensed wholesalers who accurately and timely report and remit the tax due

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,004,000	\$1,044,000



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# Liquors-Alcoholic Beverage Tax

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{ Federally Imposed Exemptions-Low Alcohol Tax }

## 5. Interstate Shipments

Low alcohol and malt beverages that are exported beyond the borders of Louisiana are not subject to excise taxes. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

### Legal Citation

R.S. 26:366(B)

### Origin

Acts 1933 Ex. Sess., No. 2

### Effective Date

April 13, 1933

### Beneficiaries

Dealers who export products in interstate commerce

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,031,000	\$1,248,000

## 6. Sales to the Federal Government and its Agencies

Sales of alcoholic beverages to the U.S. Government or any of its agencies are exempt from the excise taxes. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

### Legal Citation

R.S. 26:422

### Origin

Acts 1933 Ex. Sess., No. 2

### Effective Date

April 13, 1933

### Beneficiaries

The U.S. Government and its agencies

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$136,000	\$143,000

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# Liquors-Alcoholic Beverage Tax

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{ Federally Imposed Exemptions-  
Low Alcohol Tax }

## 7. Sales to Ships Engaged in Interstate or Foreign Commerce

Sales of alcoholic beverages to ships whose destination is beyond the borders of the state are exempt from excise taxes. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

### Legal Citation

R.S. 26:366(B)

### Origin

Acts 1933 Ex. Sess., No. 2

### Effective Date

April 13, 1933

### Beneficiaries

Dealers who sell for export in interstate commerce

### Estimated Fiscal Effect

A negligible amount for this exemption was reported by taxpayers on the beer tax return data available at the time of publication.

{ Federally Imposed Exemptions-  
Liquor and Wine Tax }

## 8. Interstate Shipments of Alcoholic Beverages

Alcoholic beverages exported beyond the border of Louisiana are not subject to any alcoholic beverage excise taxes. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

### Legal Citation

R.S. 26:366(A)

### Origin

Acts 1934, No. 15

### Effective Date

August 1, 1934

### Beneficiaries

Licensed dealers who export products in interstate commerce

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,148,000	\$1,148,000

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# Liquors-Alcoholic Beverage Tax

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{ Federally Imposed Exemptions-Liquor and Wine Tax }

## 9. Foreign Consul and Foreign Commerce

All sales of alcoholic beverages to a foreign consulate or country are exempt from alcoholic beverage excise taxes. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

### Legal Citation

R.S. 26:366

### Origin

Acts 1934, No. 15

### Effective Date

August 1, 1934

### Beneficiaries

Foreign nations and their consulates

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$45,000	\$44,000

## 10. Sales to the Federal Government and its Agencies

Sales of alcoholic beverages to the U.S. Government or any of its agencies may be exempt from the excise taxes. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

### Legal Citation

R.S. 26:422

### Origin

Acts 1934, No. 15

### Effective Date

August 1, 1934

### Beneficiaries

The U.S. Government and its agencies

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$36,000	\$39,000



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# **Natural Resources-Severance Tax Exemptions**

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# Natural Resources - Severance Tax

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## { Introduction }

A severance tax is levied upon all natural resources severed from the soil or water, including all forms of timber, including pulp woods, and turpentine and other forest products; minerals such as oil, gas, natural gasoline, distillate, condensate, casinghead gasoline, sulphur, salt, coal, lignite, and ores; also marble, stone, gravel, sand, shells, and other natural deposits; and the salt content in brine.

Oil and gas collections account for almost 95 percent of all severance tax collections. Because of the significant revenues generated and the fact that only one minor exemption affects the other natural resources, the focus of this section is centered on the oil and gas taxes.

The first tax, based on the severance of oil and gas, was imposed in 1910. This tax was levied as an occupational license tax at a rate of 1/5¢ per 10,000 cubic feet or 10 MCF for gas, and 2/5¢ per barrel of oil.

Act 140 of 1922 carried into effect the 1921 constitutional authority for a severance tax. There have been many changes in the tax rates since 1910, including fluctuations from a volumetric to a percentage-of-value based tax. The changes are listed below in chronological order.

1910	Oil 2/5¢ per barrel; gas 1/5¢ per 10 MCF	7/06	Gas 37.3¢ per MCF
1912	Oil and gas; 0.5% of gross value less royalty interest	7/07	Gas 26.9¢ per MCF
		7/08	Gas 28.8¢ per MCF
1920	Oil and gas; 2% of gross value	7/09	Gas 33.1¢ per MCF
1922	Oil and gas; 3% of gross market value	7/10	Gas 16.4¢ per MCF
1928	Oil 4-11¢ per barrel depending on gravity; gas 1/5¢ per MCF	7/11	Gas 16.4¢ per MCF
1936	Gas 3/10¢ per MCF	7/12	Gas 14.8¢ per MCF
1940	Oil 6-11¢ per barrel depending on gravity; condensate 11¢ per barrel	7/13	Gas 11.8¢ per MCF
		7/14	Gas 16.3¢ per MCF
1948	Oil 18-26¢ per barrel depending on gravity; condensate 20¢ per barrel	7/15	Gas 15.8¢ per MCF
		7/16	Gas 9.8¢ per MCF
1958	Gas 2.3¢ per MCF	7/17	Gas 11.1¢ per MCF
1972	Gas 3.3¢ per MCF	7/18	Gas 12.2¢ per MCF
1974	Oil and condensate 12.5% of value; gas 7¢ per MCF	7/19	Gas 12.5¢ per MCF
		7/20	Gas 9.34¢ per MCF
7/90	Gas 10¢ per MCF, indexed annually	7/21	Gas 9.1¢ per MCF
7/91	Gas 9¢ per MCF	7/22	Gas 17.7¢ per MCF
7/92	Gas 7¢ per MCF		
7/93	Gas 7.5¢ per MCF		
7/94	Gas 8.7¢ per MCF		
7/95	Gas 7¢ per MCF		
7/96	Gas 7.7¢ per MCF		
7/97	Gas 10.1¢ per MCF		
7/98	Gas 9.3¢ per MCF		
7/99	Gas 7.8¢ per MCF		
7/00	Gas 9.7¢ per MCF		
7/01	Gas 19.9¢ per MCF		
7/02	Gas 12.2¢ per MCF		
7/03	Gas 17.1¢ per MCF		
7/04	Gas 20.8¢ per MCF		
7/05	Gas 25.2¢ per MCF		

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# Natural Resources - Severance Tax

---

## { Introduction }

### Tax Base

The tax is imposed upon severance of the oil and gas from the soil or water and is paid by the natural resource owners. The state of Louisiana has over 30,000 producing oil and gas wells.

### Tax Rate

The capable tax rate for oil and condensate is 12.5 percent of value and accounts for over 95 percent of the oil and condensate tax collections. There is also an incapable rate and a stripper rate for low-producing oil wells. The capable rate for gas, presently 17.7¢ per MCF, is responsible for over 98 percent of total gas tax collections. There are also reduced tax rates for low-pressure oil-well gas and incapable gas-well gas. The current severance tax rates are:

Type	Rate
<b>Oil severance tax</b>	
Capable tax rate.....	12.5% of value
R.S. 47:633(7)(a)	
Incapable tax rate.....	6.25% of value
R.S. 47:633(7)(b)	
Stripper tax rate.....	3.125% of value
R.S. 47:633(7)(c)(i)(aa)	
Inactive reduced tax rate.....	6.25% of value
R.S. 47:633(7)(c)(iv)	
Orphan reduced tax rate.....	3.125% of value
R.S. 47:633(7)(c)(iv)	
Condensate severance tax rate.....	12.5% of value
R.S. 47:633(8)	
Horizontal Well tax rate.....	5.0% of value
R.S. 47:633(7)(d)(i)	
<b>Gas severance tax</b>	
Capable tax rate.....	17.7¢ per MCF
R.S. 47:633(9)(a)(i)	
R.S. 47:633(9)(d)(i)	
Low pressure oil-well gas tax rate.....	3¢ per MCF
R.S. 47:633(9)(b)	
Incapable gas-well gas tax rate.....	1.3¢ per MCF
R.S. 47:633(9)(c)	
Inactive reduced tax rate.....	8.85¢ per MCF
R.S. 47:633(7)(c)(iv)	
Orphan reduced tax rate.....	4.425¢ per MCF
R.S. 47:633(7)(c)(iv)	
Horizontal Well tax rate.....	3.54¢ per MCF
R.S. 47:633(7)(d)(ii)	

### Types of Tax Exemptions

Severance tax exemptions for oil, gas, and minerals are in the form of exclusions, exemptions, special rates, deductions, and suspensions. Exclusions are by statute and refer to specific categories of natural gas upon which the tax shall not accrue. Exemptions and suspensions are also statutorily mandated and exempt or suspend the tax on oil or gas severed from wells that meet certain criteria. Special rates reduce the tax on natural resources severed from wells that qualify under specified criteria. Deductions are defined as a credit against the tax or a reduction to the taxable base.

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# Natural Resources - Severance Tax

---

## { Introduction }

There are two exemptions that are also prohibited from taxation by federal law. Because of these additional prohibitions, repeal of the exemption alone would not yield the fiscal effect indicated. For this reason, these exemptions have been separately grouped at the end of the section.

### **Significant Changes**

There were no significant changes to the natural resources - severance tax laws during the past year.



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# Natural Resources - Severance Tax

## Index of Exemptions

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### { NATURAL GAS EXCLUSIONS }

<b>1.</b>	<b>Injection</b> . . . . .	257
	R.S. 47:633(9)(e)(i)	
<b>2.</b>	<b>Produced Outside the State of Louisiana</b> . . . . .	257
	R.S. 47:633(9)(e)(ii)	
<b>3.</b>	<b>Flared or Vented</b> . . . . .	258
	R.S. 47:633(9)(e)(iii), R.S. 47:633(9)(e)(vi)	
<b>4.</b>	<b>Consumed in Field Operations</b> . . . . .	258
	R.S. 47:633(9)(e)(iv)	
<b>5.</b>	<b>Consumed in the Production of Natural Resources in the State of Louisiana</b> . . . . .	259
	R.S. 47:633(9)(e)(v)	
<b>6.</b>	<b>Used in the Manufacture of Carbon Black</b> . . . . .	259
	R.S. 47:633(9)(e)(vii)	

### { NATURAL GAS EXEMPTIONS }

<b>7.</b>	<b>Horizontal Wells</b> . . . . .	260
	R.S. 47:633(7)(c)(iii)	

### { NATURAL GAS SUSPENSIONS }

<b>8.</b>	<b>Inactive Wells</b> . . . . .	260
	R.S. 47:633(7)(c)(iv)	
<b>9.</b>	<b>Deep Wells</b> . . . . .	261
	R.S. 47:633(9)(d)(v)	

### { NATURAL GAS SPECIAL RATES }

<b>10.</b>	<b>Incapable Oil-Well Gas</b> . . . . .	261
	R.S. 47:633(9)(b)	
<b>11.</b>	<b>Incapable Gas-Well Gas</b> . . . . .	262
	R.S. 47:633(9)(c)	
<b>12.</b>	<b>Orphan Wells</b> . . . . .	262
	R.S. 47:633(7)(c)(iv)	
<b>13.</b>	<b>Inactive Wells</b> . . . . .	263
	R.S. 47:633(7)(c)(iv)	

### { NATURAL GAS INCENTIVE }

<b>14.</b>	<b>Produced Water Injection - Gas Wells</b> . . . . .	263
	R.S. 47:633.5(C)(2)	

### { OIL DEDUCTION }

<b>15.</b>	<b>Trucking, Barging, and Pipeline Fees</b> . . . . .	264
	R.S. 47:633(7)(a)	

### { OIL EXEMPTIONS }

<b>16.</b>	<b>Horizontal Wells</b> . . . . .	264
	R.S. 47:633(7)(c)(iii)	
<b>17.</b>	<b>Orphan Well Rework Program</b> . . . . .	265
	R.S. 47:633(7)(c)(iv)(cc)	

### { OIL SUSPENSIONS }

<b>18.</b>	<b>Inactive Wells</b> . . . . .	265
	R.S. 47:633(7)(c)(iv)	
<b>19.</b>	<b>Deep Wells</b> . . . . .	266
	R.S. 47:633(9)(d)(v)	
<b>20.</b>	<b>Tertiary Recovery</b> . . . . .	266
	R.S. 47:633.4(B)(2)	

### { OIL SPECIAL RATES }

<b>21.</b>	<b>Incapable Oil Wells</b> . . . . .	267
	R.S. 47:633(7)(b)	
<b>22.</b>	<b>Stripper Oil Wells</b> . . . . .	267
	R.S. 47:633(7)(c)(i)(aa)	
<b>23.</b>	<b>Stripper Oil Wells - Value Less than \$20 per Barrel</b> . . . . .	268
	R.S. 47:633(7)(c)(i)(bb)	

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# Natural Resources - Severance Tax

## Index of Exemptions

---

24.	<b>Orphan Wells</b> . . . . .	268
	R.S. 47:633(7)(c)(iv)	
25.	<b>Inactive Wells</b> . . . . .	269
	R.S. 47:633(7)(c)(iv)	
26.	<b>Salvage Oil</b> . . . . .	269
	R.S. 47:648.21	
27.	<b>Horizontal Mining and Drilling Projects</b> . . . . .	270
	R.S. 47:633(7)(c)(ii) (aa) and (cc)	
<b>{ OIL INCENTIVE }</b>		
28.	<b>Produced Water Injection – Oil Wells.</b> . . . . .	270
	R.S. 47:633.5(C)(1)	
<b>{ MINERAL EXEMPTION }</b>		
29.	<b>Owned and Severed by Political Subdivisions.</b> . . . . .	271
	R.S. 47:632(B)	
<b>{ FEDERALLY IMPOSED TAX EXEMPTIONS }</b>		
30.	<b>U.S. Government Royalty - Gas Wells.</b> . . . . .	271
	No specific statute	
31.	<b>U.S. Government Royalty - Oil Wells</b> . . . . .	272
	No specific statute	

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# Natural Resources - Severance Tax

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## { Natural Gas Exclusions }

### 1. Injection

An exclusion is allowed for the injection of gas into producing reservoirs. The gas injected maintains reservoir pressure and enhances the recovery of hydrocarbons. Although excluded, the gas could eventually become taxable if later re-produced and sold. The purpose of this exclusion is to promote secondary recovery and repressurization programs.

#### Legal Citation

R.S. 47:633(9)(e)(i)

#### Origin

Acts 1940, No. 145

#### Effective Date

1940

#### Beneficiaries

Anyone in industry undertaking a repressurization or secondary recovery project

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,063,000	\$723,000

### 2. Produced Outside the State of Louisiana

An exclusion is allowed for gas produced outside the state and transported into Louisiana to be injected. The purpose of this exclusion is to clarify that natural gas severed outside the state is not taxable.

#### Legal Citation

R.S. 47:633(9)(e)(ii)

#### Origin

Acts 1960, No. 2

#### Effective Date

1960

#### Beneficiaries

Unknown beneficiaries as the volume of gas imported is too small to benefit most companies and the only activity is around the three-mile offshore boundary separating state and federal leases

#### Estimated Fiscal Effect

A negligible amount for this exclusion was reported by taxpayers on the severance tax return data available at the time of publication.

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# Natural Resources - Severance Tax

---

## { Natural Gas Exclusions }

### 3. Flared or Vented

An exclusion is allowed for gas flared or vented to the atmosphere, provided such gas is not otherwise sold. Gas is normally vented or flared when testing, waiting on sales line, or when produced in noncommercial quantities. The purpose of this exclusion is to provide financial relief to producers of natural and casinghead gas.

#### Legal Citations

R.S. 47:633(9)(e)(iii), R.S. 47:633(9)(e)(vi)

#### Origin

Acts 1935, No. 24

#### Effective Date

1935

#### Beneficiaries

All of industry

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$460,000	\$368,000

### 4. Consumed in Field Operations

An exclusion is allowed for gas used or consumed for fuel in maintaining the operation of a field. This includes gas used for heating, separating, producing, dehydrating, compressing, and pumping oil and gas in the field where produced provided that the gas is not otherwise sold. The purpose of this exclusion is to provide financial assistance to qualifying producers.

#### Legal Citation

R.S. 47:633(9)(e)(iv)

#### Origin

Acts 1958, No. 2

#### Effective Date

1958

#### Beneficiaries

All of industry

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$3,973,000	\$3,258,000

---

# Natural Resources - Severance Tax

---

## { Natural Gas Exclusions }

### 5. Consumed in the Production of Natural Resources in the State of Louisiana

An exclusion is allowed for gas consumed in the production of natural resources, other than oil and gas, in the state of Louisiana. The purpose of this exclusion is to provide financial assistance to qualifying producers.

#### Legal Citation

R.S. 47:633(9)(e)(v)

#### Origin

Acts 1974, No. 5

#### Effective Date

January 1, 1974

#### Beneficiaries

Producers who use natural gas in the production of natural resources, other than oil or gas

#### Estimated Fiscal Effect

\$0; no activity is anticipated.

### 6. Used in the Manufacture of Carbon Black

An exclusion is allowed for gas consumed in the manufacture of carbon black in plants. The producer and seller of the gas are allowed an exclusion from the severance tax that in turn lowers the sales price. The purpose of this exclusion is to provide financial assistance to carbon-black manufacturers.

#### Legal Citation

R.S. 47:633(9)(e)(vii)

#### Origin

Acts 1958 Ex. Sess., No. 2

#### Effective Date

1958

#### Beneficiaries

Carbon-black companies operating in Louisiana

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$74,000	\$57,000

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# Natural Resources - Severance Tax

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## { Natural Gas Exemptions }

### 7. Horizontal Wells

Any well drilled or recompleted horizontally from which production commences after July 1, 2015 shall be eligible for an exemption from tax for 24 months or until payout of the well is achieved, whichever comes first. Payout of well cost shall be the cost of completing the well to the start of production. The amount of the exemption is dependent on the average gas price determined by the secretary on July 1st of each year for the ensuing 12 month period. The purpose of this tax exemption is to encourage the drilling of horizontal wells.

For eligible wells from which production commenced between July 31, 1994 to June 30, 2015, the tax was suspended for 24 months or until well payout without regard to the price of gas.

#### Legal Citation

R.S. 47:633(7)(c)(iii)

#### Origin

Acts 1994, No. 2, amended by Acts 2015, No. 120

#### Effective Date

August 1, 1994

#### Beneficiaries

Any producer who successfully completes or recompletes a well horizontally

#### Estimated Fiscal Effect

In accordance with R.S. 47:633(7)(d)(ii), the secretary determined the price of natural gas to be \$5.32 per million BTU for purposes of the FY 22-23 exemption amount. Therefore, since the price of gas is above \$4.50 and below \$5.50 per million BTU, the FY 22-23 exemption amount is 80%.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$161,118,000	\$145,006,000

## { Natural Gas Suspensions }

### 8. Inactive Wells

Gas wells returned to service after being inactive for two or more years or having 30 days or less production for the past two years were allowed a severance tax exemption for five years. The June 30, 1996, deadline for applying for inactive status was extended to June 30, 1998, by Acts 1996, No. 16, and to June 30, 2000, by Acts 1998, No. 7. Acts 2002, No. 74 amended R.S. 47:633(7)(c)(iv) to reactivate the exemption effective for production beginning July 1, 2002, and ending June 30, 2006, and changed the suspension period from five to two years. Acts 2005, No. 492 extended the time for taxpayers to apply for certification from June 30, 2006, to June 30, 2010, and extended the suspension period from two to five years for any well granted inactive certification on or after January 1, 2005.

#### Legal Citation

R.S. 47:633(7)(c)(iv)

#### Origin

Acts 1994, No. 2, amended by Acts 2017, No. 421

#### Effective Date

August 1, 1994

#### Beneficiaries

Gas producers with older mature fields containing inactive wells

#### Estimated Fiscal Effect

This exemption is no longer in effect.

---

# Natural Resources - Severance Tax

---

## { Natural Gas Suspensions }

### 9. Deep Wells

The severance tax on gas wells drilled to a true vertical depth of more than 15,000 feet is suspended for a period of 24 months or until payout of the well cost, whichever occurs first. Production must start after July 31, 1994. The purpose of this tax suspension is to encourage gas operators to invest in the drilling of deep wells.

#### Legal Citation

R.S. 47:633(9)(d)(v)

#### Origin

Acts 1994, No. 2

#### Effective Date

August 1, 1994

#### Beneficiaries

Gas producers that successfully drill to a depth greater than 15,000 feet

#### Estimated Fiscal Effect

A negligible amount for this incentive was reported by taxpayers on the severance tax return data available at the time of publication.

## { Natural Gas Special Rates }

### 10. Incapable Oil-Well Gas

Gas produced from an oil well that has been determined by the Secretary to have 50 pounds or less of wellhead pressure per square inch or producing by artificial methods, gas lift, or pumping, is eligible for a special reduced tax rate of 3¢ per MCF. The purpose of this special rate is to encourage continued production from low-pressure oil wells.

#### Legal Citation

R.S. 47:633(9)(b)

#### Origin

Acts 1958 Ex. Sess., No. 2

#### Effective Date

1958

#### Beneficiaries

Small independent operators who continue production on low-producing wells as well as major oil companies

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$498,000	\$384,000

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# Natural Resources - Severance Tax

---

## { Natural Gas Special Rates }

### 11. Incapable Gas-Well Gas

Gas produced from a gas well determined by the Secretary to be incapable of producing an average of 250,000 cubic feet of gas per day for the entire month is eligible for a special reduced tax rate of 1.3¢ per MCF. The purpose of this special rate is to encourage the continued production from low-producing gas wells.

**Legal Citation**

R.S. 47:633(9)(c)

**Origin**

Acts 1958 Ex. Sess., No. 2

**Effective Date**

1958

**Beneficiaries**

Small independent operators who continue production on low-producing wells as well as major oil companies

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$14,029,000	\$12,486,000

### 12. Orphan Wells

Production from a gas well designated by the Department of Natural Resources as being an orphan well for longer than sixty months is subject to a reduced severance tax rate equal to 25 percent of the full rate for a period of ten years. The gas production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs, that the formerly orphaned well produced from before being designated as an orphan well. The purpose of this special rate is to encourage production from orphaned wells.

**Legal Citation**

R.S. 47:633(7)(c)(iv)

**Origin**

Acts 2017, No. 421

**Effective Date**

August 1, 2017

**Beneficiaries**

Gas producers with previously orphaned wells

**Estimated Fiscal Effect**

\$0; no activity is anticipated.



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# Natural Resources - Severance Tax

---

## { Natural Gas Special Rates }

### 13. Inactive Wells

Production from a gas well designated by the Department of Natural Resources as being either inactive for two or more years or having 30 days or less production for the past two years is subject to a reduced severance tax rate equal to 50 percent of the full rate for a period of ten years. Eligible wells may apply for certification from July 1, 2018 through June 30, 2023. The gas production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs, that the formerly inactive well produced from before being designated as an inactive well. The purpose of this special rate is to encourage production from inactive wells.

#### Legal Citation

R.S. 47:633(7)(c)(iv)

#### Origin

Acts 2017, No. 421

#### Effective Date

August 1, 2017

#### Beneficiaries

Gas producers with older mature fields containing many inactive wells

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$31,000	\$21,000

## { Natural Gas Incentive }

### 14. Produced Water Injection - Gas Wells

A 20 percent severance tax reduction is allowed on gas produced from wells in which produced water is injected into the reservoir to increase recovery. This incentive was enacted to reduce produced water discharge by providing severance tax savings for producers that inject produced waters into a gas reservoir to increase recovery of gas.

#### Legal Citation

R.S. 47:633.5(C)(2)

#### Origin

Acts 1991, No.625

#### Effective Date

July 17, 1991

#### Beneficiaries

Gas producers that inject produced waters into a gas reservoir to increase the recovery of gas

#### Estimated Fiscal Effect

A negligible amount for this incentive was reported by taxpayers on the severance tax return data available at the time of publication.

# Natural Resources - Severance Tax

## { Oil Deduction }

### 15. Trucking, Barging, and Pipeline Fees

Oil and condensate are taxable at the higher of 12.5 percent of the gross receipts less charges for trucking, barging, and pipeline fees or the posted field price. The Department's regulation, LAC 61:I.2903, allows producers transporting through their own facilities a 25¢ per barrel deduction; those with third-party transportation may deduct 25¢ per barrel or the actual amount charged. The purpose of the regulation is to allow a standard 25¢ per barrel deduction for all producers.

**Legal Citation**

R.S. 47:633(7)(a)

**Origin**

Acts 1973 Ex. Sess., No. 6

**Effective Date**

January 1, 1974

**Beneficiaries**

All of industry

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$333,000	\$276,000

## { Oil Exemptions }

### 16. Horizontal Wells

Any well drilled or recompleted horizontally from which production begins after July 1, 2015 shall be eligible for an exemption from tax for 24 months or until payout of the well is achieved, whichever occurs first. Payout of well cost is the cost of completing the well to the start of production. The amount of the exemption is dependent on the average oil price determined by the secretary on July 1st of each year for the ensuing 12 month exemption period. The purpose of this tax exemption is to encourage drilling of horizontal wells.

For eligible wells from which production commenced between August 1, 1994 to June 30, 2015, the tax was suspended for 2 months or until well payout without regard to the price of oil.

**Legal Citation**

R.S. 47:633(7)(c)(iii)

**Origin**

Acts 1994, No. 2, amended by Acts 2015, No. 120

**Effective Date**

August 1, 1994

**Beneficiaries**

Any producer who successfully completes or recompletes a well horizontally

**Estimated Fiscal Effect**

In accordance with R.S. 47:633(7)(d)(i), the secretary determined the price of oil to be \$87.66 per barrel for purposes of the FY 22-23 exemption amount. Therefore, since the price of oil is above \$80 and below \$90 per barrel, the FY 22-23 exemption amount is 60%.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$11,563,000	\$11,563,000

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# Natural Resources - Severance Tax

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## { Oil Exemptions }

### 17. Orphan Well Rework Program

An exemption is allowed for oil produced from an oil well that was previously designated as orphaned by the Department of Natural Resources, has had no production for at least 12 months and has undergone or is undergoing enhancements that require a Department of Natural Resources permit. To qualify for the exemption, production must comment between October 1, 2021 and June 30, 2031. Once a well is certified, no tax or other amount is due for the first 3 months of production. Thereafter, the operator must pay the amount of severance tax that would be due which is then credited to a site-specific trust account established for that well in accordance with R.S. 30:88.2.

#### Legal Citation

R.S. 47:633(7)(c)(iv)(cc)

#### Origin

Acts 2021, No. 391

#### Effective Date

June 16, 2021

#### Beneficiaries

Operators who complete permitted enhancements to oil wells which were previously designated as orphaned for at least 12 months and commence production between October 1, 2021 and June 30, 2031.

#### Estimated Fiscal Effect

\$0; no activity is anticipated.

## { Oil Suspensions }

### 18. Inactive Wells

Oil wells returned to service after being inactive for two or more years or having 30 days or less production for the past two years were allowed a severance tax exemption for five years. The June 30, 1996, deadline for applying for inactive status was extended to June 30, 1998, by Acts 1996, No. 16, and to June 30, 2000, by Acts 1998, No. 7. Acts 2002, No. 74 amended R.S. 47:633(7)(c)(iv) to reactivate the exemption effective for production beginning July 1, 2002, and ending June 30, 2006, and changed the suspension period from five to two years. Acts 2005, No. 492 extended the time for taxpayers to apply for certification from June 30, 2006, to June 30, 2010, and extended the suspension period from two to five years for any well granted inactive certification on or after January 1, 2005.

#### Legal Citation

R.S. 47:633(7)(c)(iv)

#### Origin

Acts 1994, No. 2, amended by Acts 2017, No. 421

#### Effective Date

August 1, 1994

#### Beneficiaries

Oil producers with older mature fields containing many inactive wells

#### Estimated Fiscal Effect

This exemption is no longer in effect.

# Natural Resources - Severance Tax

## { Oil Suspensions }

### 19. Deep Wells

The severance tax on oil wells drilled to a true vertical depth of more than 15,000 feet is suspended for a period of 24 months or until payout of the well cost, whichever occurs first. Production must start after July 31, 1994. The purpose of this tax suspension is to encourage oil operators to invest in the drilling of deep wells.

**Legal Citation**

R.S. 47:633(9)(d)(v)

**Origin**

Acts 1994, No. 2

**Effective Date**

August 1, 1994

**Beneficiaries**

Oil producers that successfully drill to a depth greater than 15,000 feet

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$84,000	\$64,000

### 20. Tertiary Recovery

This suspension, enacted in 1983, provides that no severance tax is due on crude oil produced from a qualified tertiary project approved by the Department of Natural Resources until the project has reached payout. The purpose of this suspension is to provide financial assistance to producers undertaking large-scale carbon dioxide injection projects; however, oil prices have not been conducive to the initiation of these projects.

**Legal Citation**

R.S. 47:633.4(B)(2)

**Origin**

Acts 1983 Ex. Sess., No. 643, amended by Acts 2009, No. 450

**Effective Date**

July 20, 1983

**Beneficiaries**

Producers undertaking large-scale carbon dioxide injection projects

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$14,360,000	\$13,067,000

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# Natural Resources - Severance Tax

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## { Oil Special Rates }

### 21. Incapable Oil Wells

An oil well incapable of producing an average of more than 25 barrels of oil per producing day, and producing at least 50 percent salt water, and having no capable well on the lease is eligible for a special reduced tax rate of 6.25 percent of value. The purpose of this special rate is to encourage the continued production from low-volume wells.

#### Legal Citation

R.S. 47:633(7)(b)

#### Origin

Acts 1948, No. 10

#### Effective Date

1948

#### Beneficiaries

Oil producers in Louisiana with wells producing in the 10-25 barrel per day range

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$10,711,000	\$12,211,000

### 22. Stripper Oil Wells

Oil produced Wells from an oil well incapable of producing an average of more than ten barrels of oil per producing day for the entire taxable month is eligible for a special reduced tax rate of 3.125 percent of value. The purpose of this special rate is to encourage the continued production from stripper oil wells.

#### Legal Citation

R.S. 47:633(7)(c)(i)(aa)

#### Origin

Acts 1973 Ex. Sess., No.5

#### Effective Date

January 1, 1974

#### Beneficiaries

Oil producers in Louisiana with low-producing oil wells

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$29,740,000	\$30,930,000

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# Natural Resources - Severance Tax

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## { Oil Special Rates }

### **23. Stripper Oil Wells - Value Less than \$20 per Barrel**

Oil produced from an oil well certified as a stripper well (incapable of producing an average of more than ten barrels of oil per producing day for the entire taxable month) is exempt from severance tax in any month in which the average posted price for a 30-day period is less than \$20 per barrel. Act 43 of the 1998 Regular Legislative Session amended the law to provide that the same value used as a basis to impose the severance tax under R.S. 47:633(7)(a) be used to determine the exemption for certified stripper production. The purpose of this exemption is to encourage producers to continue the operation of low-producing oil wells. However, stripper wells already qualify for a reduced tax rate of 3.125 percent of value.

#### **Legal Citation**

R.S. 47:633(7)(c)(i)(bb)

#### **Origin**

Acts 1994, No. 2

#### **Effective Date**

June 1, 1994

#### **Beneficiaries**

Producers with oil wells certified as a stripper well

#### **Estimated Fiscal Effect**

\$0; no activity is anticipated.

### **24. Orphan Wells**

Production from an oil well designated by the Department of Natural Resources as being an orphan well for longer than sixty months is subject to a reduced severance tax rate equal to 25 percent of the full rate for a period of ten years. The oil production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs, that the formerly orphaned well produced from before being designated as an orphan well. The purpose of this special rate is to encourage production from orphaned wells.

#### **Legal Citation**

R.S. 47:633(7)(c)(iv)

#### **Origin**

Acts 2017, No. 421

#### **Effective Date**

August 1, 2017

#### **Beneficiaries**

Oil producers with previously orphaned wells

#### **Estimated Fiscal Effect**

\$0; no activity is anticipated.

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# Natural Resources - Severance Tax

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## { Oil Special Rates }

### 25. Inactive Wells

Production from an oil well designated by the Department of Natural Resources as being either inactive for two or more years or having 30 days or less production for the past two years is subject to a reduced severance tax rate equal to 50 percent of the full rate for a period of ten years. Eligible wells may apply for certification from July 1, 2018 through June 30, 2023. The oil production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs, that the formerly inactive well produced from before being designated as an inactive well. The purpose of this special rate is to encourage production from inactive wells.

#### Legal Citation

R.S. 47:633(7)(c)(iv)

#### Origin

Acts 2017, No. 421

#### Effective Date

August 1, 2017

#### Beneficiaries

Oil producers with older mature fields containing many inactive wells

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$864,000	\$1,028,000

### 26. Salvage Oil

A special reduced rate of 3.125 percent of value applies to salvage oil reclaimed by class-one reclamation facilities that are permitted by the Office of Conservation. The purpose of this special rate is to provide financial assistance to class-one salvage oil operators. There is a prohibition against any person or affiliate of a person actually engaged in severing of oil, gas, or other natural resources from participating in this reduced rate program.

#### Legal Citation

R.S. 47:648.21

#### Origin

Acts 1986, No. 673

#### Effective Date

July 1, 1986

#### Beneficiaries

Class-one salvage oil operators

#### Estimated Fiscal Effect

\$0; no activity is anticipated.

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# Natural Resources - Severance Tax

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## { Oil Special Rates }

### 27. Horizontal Mining and Drilling Projects

The working-interest owners of horizontal- mining and drilling projects approved by the Office of Conservation are taxed at the special reduced rate of 3.125 percent of value until the cumulative value of hydrocarbon production from the project equals 2.33 times the private investment invested by the working-interest owners. The purpose of this special rate is to promote innovation in horizontal-mining and drilling technologies. One project was planned; however, it was abandoned and no projects are planned for the near future.

#### Legal Citation

R.S. 47:633(7)(c)(ii) (aa) and (cc)

#### Origin

Acts 1990, No. 551

#### Effective Date

August 1, 1990

#### Beneficiaries

Companies who undertake horizontal-mining and drilling projects

#### Estimated Fiscal Effect

\$0; no activity is anticipated.

## { Oil Incentive }

### 28. Produced Water Injection – Oil Wells

A 20 percent severance tax reduction is allowed on oil produced from wells in which produced water is injected into the reservoir to increase recovery. This incentive was enacted to reduce produced water discharge by providing severance tax savings for producers that inject produced waters into an oil reservoir to increase recovery of oil.

#### Legal Citation

R.S. 47:633.5(C)(1)

#### Origin

Acts 1991, No.625

#### Effective Date

July 17, 1991

#### Beneficiaries

Oil producers that inject produced waters into an oil reservoir to increase the recovery of oil

#### Estimated Fiscal Effect

\$0; no activity is anticipated.



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# Natural Resources - Severance Tax

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## { Mineral Exemption }

### 29. Owned and Severed by Political Subdivisions

This exemption, enacted in 1988, applies to any political subdivision of the state that owns and severs natural resources for its own use. This exemption was enacted to provide financial assistance to police jurors severing gravel for their own use, but applies to all natural resources.

#### Legal Citation

R.S. 47:632(B)

#### Origin

Acts 1988, No. 594

#### Effective Date

1988

#### Beneficiaries

The political subdivisions that own and sever natural resources for their own use

#### Estimated Fiscal Effect

\$0; no activity is anticipated in the future since the tax on gravel has been repealed.

## { Federally Imposed Tax Exemptions }

### 30. U.S. Government Royalty - Gas Wells

An exemption is allowed for natural gas produced by privately owned wells in which the Federal Government holds interest in mineral royalties. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

#### Legal Citation

No specific statute

#### Origin

U. S. Constitution, Louisiana Administrative Code 61:I.2903.F6

#### Effective Date

1995

#### Beneficiaries

United States Federal Government

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$647,000	\$647,000

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# Natural Resources - Severance Tax

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{ Federally Imposed Tax Exemptions }

## 31. U.S. Government Royalty - Oil Wells

An exclusion is allowed for oil produced by privately owned wells in which the Federal Government holds interest in mineral royalties. The purpose of this exclusion is to comply with taxation prohibitions of the U.S. Constitution.

### Legal Citation

No specific statute

### Origin

Louisiana Administrative Code Title 61.I.2903

### Effective Date

1995

### Beneficiaries

United States Federal Government

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$223,000	\$174,000

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# **Oil Spill Contingency Fee Exemptions**

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# Oil Spill Contingency Fee

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## { Introduction }

Act 7 of the 1991 First Extraordinary Session of the Legislature levied a fee of two cents per barrel of crude oil on every person owning crude oil in a vessel at the time such oil is transferred to or from a vessel at a marine terminal within the state of Louisiana, with the fee to be collected by the operator of the marine terminal and remitted on a quarterly basis. Initially, the two cents per barrel fee was to be levied until the state treasurer certified that the balance in the Oil Spill Contingency Fund had reached \$15 million. Thereafter, if the balance in the fund fell below \$8 million, collection of the two cents per barrel fee was to resume until the fund reached \$15 million.

Additionally, the fee was to be levied at 4¢ per barrel upon certification by the state treasurer that (1) the balance in the fund was less than \$8 million, (2) an unauthorized discharge of oil in excess of 100,000 gallons had occurred within the previous 30 days as certified by the Louisiana oil spill coordinator, and (3) expenditures from the fund for damages and removal costs was reasonably expected by the coordinator and interagency council to deplete the fund by more than 50% of the balance and this is certified to the state treasurer.

Act 740 of the 1995 Regular Legislative Session amended the thresholds to provide that the two cents per barrel fee was to be levied until the state treasurer certified that the balance in the Oil Spill Contingency Fund had reached \$10 million, and thereafter, if the balance in the fund fell below \$8 million, collection of the two cents per barrel fee was to resume until the fund reached \$10 million. The amendments further provided that if the 4¢ per barrel fee was triggered, then it must be collected until the fund reached \$10 million.

Act 1082 of the 2003 Regular Legislative Session amended the statutes to further reduce the fund balance thresholds. Following the 2003 amendments, the two cents per barrel fee was to be levied until the state treasurer certified that the balance in the Oil Spill Contingency Fund had reached \$7 million, and thereafter, if the balance in the fund fell below \$5 million, collection of the two cents per barrel fee was to resume until the fund reached \$7 million. Additionally, the fee was to be levied at 4¢ per barrel upon certification by the state treasurer that (1) the balance in the fund was less than \$5 million, (2) an unauthorized discharge of oil in excess of 100,000 gallons had occurred within the previous 30 days as certified by the Louisiana oil spill coordinator, and (3) expenditures from the fund for damages and removal costs was reasonably expected by the coordinator and interagency council to deplete the fund by more than 50% of the balance and this is certified to the state treasurer.

Act 384 of the 2013 Regular Legislative Session made significant changes to the fee structure. Act 384 reduced the fee to one-half of one cent per barrel for the period July 1, 2014 through December 31, 2015 and then to one-quarter of one cent per barrel beginning January 1, 2016. Act 384 also changed the parties responsible for paying and collecting the fee.

As of July 1, 2014, the fee is imposed on every person owning crude oil received by a refinery for storage or processing. The fee is now owed by the last owner of the crude oil prior to its transfer to the refinery or storage facility. The operator of the refinery is responsible for collecting the fee and remitting it on a quarterly basis. The fee increases to one-half cent per barrel if the Louisiana oil spill coordinator certifies, in writing, to the secretary of the Department of Revenue that (1) the Oil Spill Contingency Fund balance is less than \$5 million and (2) that an unauthorized discharge of oil in excess of 100,000 gallons has occurred in the previous twelve months. Additionally, the fee increases to one-half cent per barrel if the Louisiana oil spill coordinator certifies, in writing, to the secretary of the Department of Revenue that the fund balance is less than \$5 million due to expenditures under the authority of R.S. 30:2484(A)(1) or (2) or (3) or (4) or (7), provided that any expenditures authorized under R.S. 30:2484(A)(1) and (7) are for costs and contracts exclusive of administrative costs of the office of the coordinator. In the event the fee increases, the increased fee must be collected until the balance in the Oil Spill Contingency Fund reaches \$7 million.

### **Legal Citation**

R.S. 30:2485

### **Fee Base**

Barrels of crude oil received by a refinery for storage or processing.

### **Fee Rate**

2¢ per barrel (effective July 1, 1991 through April 30, 1999)

Suspended (effective May 1, 1999 through October 31, 2001)

2¢ per barrel (effective November 1, 2001 through April 30, 2003)

Suspended (effective May 1, 2003 through April 30, 2007)

2¢ per barrel (effective May 1, 2007 through December 31, 2007)

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# Oil Spill Contingency Fee

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## { Introduction }

Suspended (effective January 1, 2008 through June 30, 2010)

2¢ per barrel (effective July 1, 2010 through June 30, 2014)

½ ¢ per barrel (effective July 1, 2014 through December 31, 2015)

¼ ¢ per barrel (effective January 1, 2016 to present)

### **Type of Exemption**

The Oil Spill Contingency Fee exemption is in the form of a credit. Credits are generally defined as a reduction to the amount of tax due.

### **Significant Changes**

There were no significant changes to the oil spill contingency fee laws during the past year.

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# Oil Spill Contingency Fee

## Index of Exemption

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{ CREDIT }

1. Timely Payment . . . . .	277
R.S. 30:2485(B)	

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# Oil Spill Contingency Fee

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{ Credit }

## 1. Timely Payment

This credit compensates the refinery operator for collecting the fee. Each refinery operator is allowed to withhold 1.5 percent from the fees due provided the fees are paid to the Department of Revenue on a timely basis. (Prior to the 2013 amendments, the marine terminal operators who collected the fee were entitled to the vendor's compensation credit.

### Legal Citation

R.S. 30:2485(B)

### Origin

Acts 1991, 1st Ex. Sess., No. 7, amended by Acts 2013, No. 394

### Effective Date

April 23, 1991

### Beneficiaries

Refinery operators who collect the oil spill contingency fee and remit it timely

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$35,000	\$32,000





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# **Petroleum Products Tax Exemptions**

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# Petroleum Products Tax

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## { Introduction }

A tax on gasoline and motor fuels was first levied in the 1921 Louisiana Constitution at the rate of 1¢ per gallon. Special fuels were first taxed at the rate of 7¢ per gallon under a Use Fuel Tax as levied by Act 244 of 1940. This act also required fuel permits. Various amendments through the years set the rates as follows:

- 1921 Gasoline tax first levied at 1¢ per gallon
- 1924 Gasoline at 2¢ per gallon
- 1928 Gasoline at 4¢ per gallon
- 1930 Gasoline at 5¢ per gallon
- 1936 Gasoline at 7¢ per gallon
- 1940 Special fuels tax first levied at 7¢ per gallon
- 1948 Gasoline and special fuels at 9¢ per gallon
- 1952 Gasoline and special fuels at 7¢ per gallon
- 1968 Gasoline and special fuels at 8¢ per gallon
- 1984 Gasoline and special fuels at 16¢ per gallon
- 1990 Gasoline and special fuels at combined rate of 20¢ per gallon
- 2016 Special fuels (CNG and LNG) at 20¢ per gallon, LPG at 14.6¢ per gallon

Act 16 of the First Extraordinary Session of 1989 increased the total tax on gasoline, motor fuels, and special fuels to the current 20¢ per gallon, not by increasing the 16¢ per gallon rate imposed by R.S. 47:711 and R.S. 47:802, but by levying an additional 4¢ under a new part titled Transportation Infrastructure Model for Economic Development (TIMED). The money generated by this levy, which was effective January 1, 1990, was specifically dedicated. By the same legislation, the Transportation Trust Fund was created wherein the 16¢ per gallon tax collections would eventually be deposited.

### **Gasoline and Diesel Fuels Tax**

The gasoline tax was collected from the dealer who first handles, sells, distributes, uses, or consumes the gasoline and motor fuel in Louisiana. However, Acts 2005, No. 252 enacted R.S. 47:818.1 et seq. to move the point of collection for tax on motor fuels to the terminal rack. Clear diesel fuel, as newly defined, will be subject to tax when the product leaves the terminal via the rack so that subsequent sales of the product should be of taxed fuel and any clear diesel ultimately used for a nontaxable purpose could be eligible for the refund of the fuel tax paid.

The Act also changed the discounts allowed to dealers and marketers. Previously a discount was allowed to gasoline dealers for three percent of the first 1¢ of tax; gasoline jobbers were allowed three percent of the first 4¢ of tax; and special fuel suppliers were allowed three percent of net taxable gallons. Acts 2005, No. 252 granted suppliers (refiners) a discount of 1.5 percent of the tax if they timely filed and remitted the taxes provided they passed on a one percent discount to the distributors (marketers). Under Acts 2015, No. 147, the discount for suppliers was reduced to 0.5 percent of the tax and .003 percent for a licensed distributor or importer.

### **Special Fuels Tax**

Special fuels are defined as any gas or liquid, other than gasoline or diesel fuel, used or suitable for use as motor fuel in an internal combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance. Special fuels include compressed natural gas, liquefied natural gas, and liquefied petroleum gas. The tax on special fuels was paid by any person who operates a motor vehicle upon the highways that uses or is capable of using LPG or CNG. From July 1, 2006 to December 31, 2015, the tax was paid on an annual return using an annual flat rate or tax based on usage depending on the weight of the vehicle and evidenced by a decal that was issued to the owner or operator of motor vehicles.

Effective January 1, 2016, Acts 2015, No. 147 repealed R.S. 47:818.101 through 104 and enacted R.S. 47:818.111 through 132 which changed the manner in which fuel tax is collected on compressed natural gas (CNG), liquefied natural gas (LNG), and liquefied petroleum gas (LPG) when used to power a motor fuel vehicle. The tax is added to the price of the fuel dispensed at the pump or from the storage container and is to be paid by the retail dealer selling the fuel as a motor fuel, or from the special fuel fleet dealer when used in fleet operations.

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# Petroleum Products Tax

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## { Introduction }

### Fee for Inspection

To defray the expenses connected with the inspection, testing, and analyzing of petroleum products in the state, an inspection fee of  $\frac{4}{32}$  of one cent per gallon is collected on all petroleum products distributed, sold, or offered for sale or use or consumption in the state or used or consumed in the state. The fee, to be paid by the first person handling the fuel, must be paid before delivery to agents, dealers, or consumers in the state. The fee is not collected on liquefied petroleum gas, natural gas, or bulk sale or transfers and exports out of the state are not subject to the fee. In addition, no fee is due on fuels that are eligible for tax refunds under the provisions of R.S. 47:818.15(A)(5) or that are sold for use in or distributed to seagoing vessels as defined in R.S. 3:4602.

### Legal Citations

R.S. 47:818.6, enacted by Acts 2005, No. 252, provides that R.S. 47:818.1 et seq. supersede the provisions of R.S. 47:711-727, 771-788, and 801-815.1 to the extent that they are inconsistent or in conflict. The provisions of R.S. 47:711-727, 771-788, and 801-815.1 that are not inconsistent or in conflict with R.S. 47:818.1 et seq. remain in effect.

### Gasoline and Diesel Fuels Tax:

R.S. 47:818.1 through 818.6-General Provisions

R.S. 47:818.11 through 818.62 Gasoline and Diesel Fuel

### Special Fuels Tax:

R.S. 47:818.1 through 818.6-General Provisions

R.S. 47:818.111 through 818.132 Special Fuels

### Fee for Inspection:

R.S. 3:4684

### Tax Base

Gasoline and diesel fuel sold, used, or consumed in the state of Louisiana for domestic consumption; all special fuels sold, used, or consumed in Louisiana for the operation of motor vehicles that are licensed or required to be licensed for highway use.

### Fee Base

All petroleum products distributed, sold, or offered or exposed for sale or use or consumption in the state of Louisiana except liquefied petroleum gas and natural gas.

### Tax Rate

Gasoline and diesel fuels .....20¢ per gallon

Special fuels (CNG and LNG).....20¢ per gallon

Special fuels (LPG) ..... 14.6¢ per gallon

Fee for inspection ..... $\frac{4}{32}$  of 1¢ per gallon

Special fuels of liquefied natural gas, liquefied petroleum gas, and compressed natural gas:

- Beginning January 1, 2016, the special fuel tax will be collected by any person or entity upon the delivery of the fuel into the fuel supply tank of a motor vehicle.
- Previously, the tax was collected by the purchase of a decal at an annual flat rate of \$150 or a variable rate of 16¢ per gallon, but not to exceed \$150, for each vehicle operating on one of these fuels.

School buses that transport Louisiana students:

- One-half of the lesser of the regular flat rate or one-half of the variable rate.

### Types of Tax Exemptions

Petroleum products tax exemptions are in the form of exemptions, refunds, and discounts. Exemptions are items that were included in the tax base, but have been specifically exempted statutorily. Refunds are a restitution of taxes paid. Discounts are a proportionate deduction from the amounts reported.

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# Petroleum Products Tax

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## { Introduction }

There are two statutory tax exemptions that are also prohibited from taxation by federal law. Because of these additional prohibitions, repeal of the exemption alone would not yield the fiscal effect indicated. For this reason, these exemptions have been separately grouped at the end of the section.

### **Significant Changes**

There were no significant changes to the petroleum products tax laws during the past year.

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# Petroleum Products Tax

## Index of Exemptions

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**{ GASOLINE TAX EXEMPTIONS }**

- 1. **Casinghead Gasoline** . . . . . 284  
R.S. 47:713
- 2. **Aviation Gasoline** . . . . . 284  
R.S. 47:716.1 superseded by R.S. 47:818.14(A)(3)

**{ GASOLINE TAX REFUNDS }**

- 3. **School Bus Drivers** . . . . . 285  
R.S. 47:715.1 superseded by R.S. 47:818.15(A)(1)
- 4. **Farmers, Fishermen, and Aircraft** . . . . . 285  
R.S. 47:818.15(A)(2)

**{ GASOLINE TAX DISCOUNT }**

- 5. **Timely Filing and Payment by Suppliers/Permissive Suppliers** . . . . . 286  
R.S. 47:818.22(A)

**{ DIESEL FUELS TAX EXEMPTION }**

- 6. **Dyed Diesel and Dyed Kerosene Gallons Removed for Non-Highway Purposes** . . . . . 286  
R.S. 47:818.14(B)

**{ DIESEL FUELS TAX REFUNDS }**

- 7. **School Bus Drivers** . . . . . 287  
R.S. 47:715.1 superseded by R.S. 47:818.15(A)(1)
- 8. **Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen** . . . . . 287  
R.S. 47:802.2 superseded by R.S. 47:818.15(A)(5)
- 9. **Undyed Diesel Fuels Used for Nontaxable Purposes** . . . . . 288  
R.S. 47:818.15 (A)(4)

**{ DIESEL FUELS TAX DISCOUNT }**

- 10. **Timely Filing and Payment by Suppliers/Permissive Suppliers** . . . . . 288  
R.S. 47:818.22(A)

**{ SPECIAL FUELS TAX REFUNDS }**

- 11. **School Bus Owners** . . . . . 289  
R.S. 47:818.120 (A)

**{ SPECIAL FUELS TAX DISCOUNT }**

- 12. **Timely Filing and Payment by Dealers** . . . . . 289  
R.S. 47:818.119(A)

**{ INSPECTION FEE EXEMPTIONS }**

- 13. **Gasoline and Undyed Diesel Brought into Louisiana in Fuel Supply Tanks of Interstate Motor Fuel Users** . . . . . 290  
R.S. 47:818.13(F), R.S. 3:4684
- 14. **Undyed Diesel Fuel Used by Commercial Fishermen** . . . . . 290  
R.S. 3:4684
- 15. **Diesel Fuels Used in or Distributed to Seagoing Vessels** . . . . . 291  
R.S. 3:4684
- 16. **Exports of Gasoline or Diesel Fuels.** . . . . . 291  
R.S. 3:4684

**{ FEDERALLY IMPOSED EXEMPTIONS }**

- 17. **Gasoline and Diesel Sales to the Federal Government and its Agencies** . . . . . 292  
R.S. 47:715 superseded by R.S. 47:818.14(A)(1) and (2)
- 18. **Interstate Gasoline and Diesel Shipments/Exports.** . . . . . 292  
R.S. 47:717 superseded by R.S. 47:818.14(C) and (D) and the U.S. Constitution

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# Petroleum Products Tax

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## { Gasoline Tax Exemptions }

### 1. Casinghead Gasoline

Casinghead and absorption gasoline, when sold to be blended or compounded with other less volatile liquids in the manufacture of commercial gasoline or motor fuel, is exempt from gasoline tax. The purpose of this exemption is to encourage the blending of casinghead and absorption gasoline with other less volatile liquids in the production of gasoline or motor fuels.

**Legal Citation**

R.S. 47:713

**Origin**

Acts 1928 Ex. Sess., No. 6

**Effective Date**

January 4, 1929

**Beneficiaries**

None

**Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect; there are no reporting requirements for this data.

### 2. Aviation Gasoline

Aviation fuel used for propelling aircraft, including aircraft operated in interstate or foreign commerce under a certificate or permit issued by the Civil Aeronautics Board of the United States or any successor or federal governmental board or agency having similar authority is exempt from the tax. The purpose of this provision is to exempt the sale of gasoline for aviation use from the gasoline tax.

**Legal Citation**

R.S. 47:716.1 superseded by R.S. 47:818.14(A)(3)

**Origin**

Acts 1980, No. 559, superseded by Acts 2005, No. 252; amended by Acts 2017, No.145

**Effective Date**

September 12, 1980

**Beneficiaries**

Owners/operators of aviation gasoline powered aircraft

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$175,000	\$187,000

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# Petroleum Products Tax

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## { Gasoline Tax Refunds }

### 3. School Bus Drivers

Contract drivers of all privately owned school buses transporting Louisiana students may qualify for a refund of three-fourths of the gasoline fuels tax. This refund does not apply to commercial buses that transport students only incidentally as a part of the operator's regular business. The purpose of this refund is to financially assist contract drivers of privately owned school buses.

#### Legal Citation

R.S. 47:715.1 superseded by R.S. 47:818.15(A)(1)

#### Origin

Acts 1984, No. 927, superseded by Acts 2005, No. 252

#### Effective Date

September 3, 1984

#### Beneficiaries

Contract drivers of privately owned school buses

#### Estimated Fiscal Effect

The report data available at the time of publication included a negligible amount for this refund.

### 4. Farmers, Fishermen, and Aircraft

Tax paid on gasoline fuel used for the following purposes may be refunded when the requirements of R.S. 47:1681 et seq. have been met:

- Operating or propelling aircraft;
- Operating or propelling any commercial fishing boat or any vehicle used by a licensed fisherman in the administration of business associated with commercial fishing;
- Operating any boat used to transport children to or from school; and
- Operating any farm tractor or any farm machinery, including any stationary motor, used in the actual tilling of the soil and production of crops.

The purpose of this refund is to provide financial assistance to those using gasoline for the stated purposes.

#### Legal Citation

R.S. 47:818.15(A)(2)

#### Origin

Acts 1950, No. 371 and Acts 2005, No. 252.

#### Effective Date

September 1, 1950

#### Beneficiaries

Farmers, fishermen, and operators of gasoline-powered aircraft

#### Estimated Fiscal Effect

The report data available at the time of publication included a negligible amount for this refund.

# Petroleum Products Tax

## { Gasoline Tax Discount }

### 5. Timely Filing and Payment by Suppliers/ Permissive Suppliers

Suppliers and permissive suppliers that file a timely return and remit a timely payment are allowed to deduct an administrative discount of one and one-half percent of the tax due on gasoline fuels. The deduction is only allowed if the supplier allows a deduction of one percent to a purchaser with a valid distributor or importer license. Effective July 1, 2015, the discount for suppliers was reduced to one-half percent and the deduction allowed to a valid distributor or importer was reduced to one-third of one percent.

**Legal Citation**

R.S. 47:818.22(A)

**Origin**

Acts 2005, No. 252, amended by Acts 2015, No. 147

**Effective Date**

July 1, 2006

**Beneficiaries**

Suppliers and permissive suppliers that comply with the discount requirements

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,039,000	\$2,080,000

## { Diesel Fuels Tax Exemption }

### 6. Dyed Diesel and Dyed Kerosene Gallons Removed for Non-Highway Purposes

Dyed diesel and dyed kerosene fuel is intended to be sold and used only for non-highway purposes and off-road vehicles. The fuel is not subject to the fuel tax but is subject to the inspection fee. The purpose of this exemption is to not impose excise taxes on certain diesel fuels and to identify fuel not used for highway purposes.

**Legal Citation**

R.S. 47:818.14(B)

**Origin**

Acts 2005, No. 252

**Effective Date**

July 1, 2006

**Beneficiaries**

End users who purchase dyed diesel and dyed kerosene fuels

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$148,661,000	\$145,688,000



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# Petroleum Products Tax

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## { Diesel Fuels Tax Refunds }

### 7. School Bus Drivers

Contract drivers of all privately-owned school buses transporting Louisiana students, whether such students are in private or public schools, are eligible for a refund of three-fourths of the diesel fuels tax. The purpose of this refund is to financially assist contract drivers of privately-owned school buses.

**Legal Citation**

R.S. 47:715.1 superseded by R.S. 47:818.15(A)(1)

**Origin**

Acts 1984, No. 927

**Effective Date**

September 3, 1984

**Beneficiaries**

Contract drivers of privately owned school buses

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$127,000	\$114,000

### 8. Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen

Licensed commercial fishermen are eligible for a refund of the diesel fuels tax paid on the fuel used operating licensed motor vehicles when performing commercial fishing-related business. The purpose of this refund is to allow undyed diesel fuels used by fishermen to be free of tax and to financially assist the commercial fishermen.

**Legal Citation**

R.S. 47:802.2 superseded by R.S. 47:818.15(A)(5)

**Origin**

Acts 1982, No. 820 and Acts 2005, No. 252

**Effective Date**

January 1, 1983

**Beneficiaries**

Licensed commercial fishermen

**Estimated Fiscal Effect**

\$0; at present, no claims are being filed for this refund.

# Petroleum Products Tax

## { Diesel Fuels Tax Refunds }

### 9. Undyed Diesel Fuels Used for Nontaxable Purposes

Tax paid for undyed diesel fuel used for nontaxable purposes when dyed diesel fuel is not available may be eligible for a refund. The purpose of this refund is to allow diesel fuel for certain uses to be free of tax and to provide financial assistance to the beneficiaries.

**Legal Citation**

R.S. 47:818.15 (A)(4)

**Origin**

Acts 1984, No. 927

**Effective Date**

September 3, 1984

**Beneficiaries**

End users who purchase tax-paid diesel fuel

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$607,000	\$607,000

Note: In FYE 6-22, undyed diesel fuels used by government entities for non-taxable purposes totaled \$143,743.

## { Diesel Fuels Tax Discount }

### 10. Timely Filing and Payment by Suppliers/ Permissive Suppliers

R.S. 47:818.22(A) allows suppliers and permissive suppliers that file a timely return and remit a timely payment to deduct an administrative discount of one and one-half percent of the tax due on diesel fuels. The deduction is only allowed if the supplier allows a deduction of one percent to a purchaser with a valid distributor or importer license. Effective July 1, 2015, the discount for suppliers was reduced to one-half percent and the deduction allowed to a valid distributor or importer was reduced to one-third of one percent.

**Legal Citation**

R.S. 47:818.22(A)

**Origin**

Acts 2005, No. 252, amended by Acts 2015, No. 147

**Effective Date**

July 1, 2006

**Beneficiaries**

Suppliers and permissive suppliers that comply with the discount requirements

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$753,000	\$798,000

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# Petroleum Products Tax

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## { Special Fuels Tax Refunds }

### 11. School Bus Owners

The owner of any school bus, including school-board owned buses, used to transport Louisiana students and propelled by an internal combustion engine or motor capable of using liquefied natural gas, liquefied petroleum gas, or compressed natural gas as fuel qualifies for a credit equal to 50% of the special fuel tax paid beginning January 1, 2016. This refund does not apply to commercial buses that transport students only incidentally as a part of the operator's regular business. The purpose of this refund is to financially assist owners of school buses that transport Louisiana students.

#### Legal Citation

R.S. 47:818.120 (A)

#### Origin

Acts 2015, No. 147

#### Effective Date

January 1, 2016

#### Beneficiaries

Owners of school buses that are capable of using liquefied natural gas, liquefied petroleum gas, or compressed natural gas

#### Estimated Fiscal Effect

\$0; at present, no claims are being filed for this refund.

## { Special Fuels Tax Discount }

### 12. Timely Filing and Payment by Dealers

R.S. 47:818.119(A) allows licensed dealers that file a timely return and remit a timely payment to deduct an administrative discount of one-third of one percent of the tax due on special fuels.

#### Legal Citation

R.S. 47:818.119(A)

#### Origin

Acts 2015, No. 147

#### Effective Date

January 1, 2016

#### Beneficiaries

Licensed dealers that comply with the discount requirements

#### Estimated Fiscal Effect

The report data available at the time of publication included a negligible amount for this discount.

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# Petroleum Products Tax

---

## { Inspection Fee Exemptions }

### 13. Gasoline and Undyed Diesel Brought into Louisiana in Fuel Supply Tanks of Interstate Motor Fuel Users

The inspection fee does not apply to gasoline or undyed diesel fuels brought into Louisiana in the fuel supply tanks of interstate motor fuel users. The majority of these users are participants in the International Fuel Tax Agreement who file reports with their base jurisdiction to report miles traveled within this state and the related tax liability.

**Legal Citation**

R.S. 47:818.13(F), R.S. 3:4684

**Origin**

Acts 1976, No. 555

**Effective Date**

January 1, 1977

**Beneficiaries**

Interstate motor fuel users who travel into and through Louisiana

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$47,000	\$45,000

### 14. Undyed Diesel Fuel Used by Commercial Fishermen

The inspection fee does not apply to taxed undyed diesel fuel that is purchased and used in vehicles utilized by licensed commercial fishermen in the administration of the business associated with commercial fishing that is subject to a tax refund in accordance with R.S. 47:818.15(A)(5).

**Legal Citation**

R.S. 3:4684

**Origin**

Acts 2003, No. 139

**Effective Date**

September 1, 2003

**Beneficiaries**

Licensed commercial fishermen

**Estimated Fiscal Effect**

\$0; at present, no reports are being filed claiming this exemption.

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# Petroleum Products Tax

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## { Inspection Fee Exemptions }

### 15. Diesel Fuels Used in or Distributed to Seagoing Vessels

The inspection fee does not apply to fuels sold for use in or distributed to seagoing vessels as defined at R.S. 3:4602. These vessels must be in possession of an exemption certificate issued under the provisions of R.S. 47:305.1.

**Legal Citation**

R.S. 3:4684

**Origin**

Acts 2003, No. 139

**Effective Date**

September 1, 2003

**Beneficiaries**

Seagoing vessels

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$531,000	\$486,000

### 16. Exports of Gasoline or Diesel Fuels

The inspection fee does not apply to gasoline or diesel fuels that are exported from Louisiana.

**Legal Citation**

R.S. 3:4684

**Origin**

Acts 2003, No. 139

**Effective Date**

September 1, 2003

**Beneficiaries**

Those who export products in interstate commerce

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,103,000	\$1,156,000

# Petroleum Products Tax

## { Federally Imposed Exemptions }

### 17. Gasoline and Diesel Sales to the Federal Government and its Agencies

Bulk gasoline and diesel sales of 6,000 gallons or more per transaction to the U.S. Government for its own use and gasoline sold to the U.S. armed forces for propelling ships of the Navy or Coast Guard or for aviation purposes is exempt from the gasoline taxes. The purpose of this provision is to provide an exemption for bulk sales and for fuel used for specific government purposes and not for resale at retail.

**Legal Citation**

R.S. 47:715 superseded by R.S. 47:818.14(A)(1) and (2)

**Origin**

Acts 1944, No. 131

**Effective Date**

July 6, 1944

**Beneficiaries**

The U.S. Government

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$5,968,000	\$5,735,000

### 18. Interstate Gasoline and Diesel Shipments/Exports

Gasoline or undyed diesel fuel exported to any other state is exempt from the tax only when the tax of the destination state is remitted to the supplier for that state. This exemption does not apply to any gasoline or undyed diesel fuel that is transported and delivered outside this state in the fuel supply tank of a highway vehicle.

In addition, gasoline or undyed diesel fuel exported to a foreign country is exempt from the tax if the bill of lading indicates the foreign destination.

The purpose of these exemptions is to comply with taxation prohibitions of the U.S. Constitution.

**Legal Citations**

R.S. 47:717 superseded by R.S. 47:818.14(C) and (D) and the U.S. Constitution

**Origin**

Acts 1928 Ex. Sess., No. 6

**Effective Date**

January 4, 1929

**Beneficiaries**

Dealers who export products in interstate commerce

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$134,616,000	\$139,780,000

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# **Public Utilities and Carriers Taxes Exemptions**

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# Public Utilities and Carriers Taxes Inspection and Supervision Fee

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## { Introduction }

The Inspection and Supervision Fee was first imposed by Act 108 passed during the Extraordinary Session of 1921. This act established that each common carrier and public utility doing business in Louisiana and subject to the control and jurisdiction of the Public Service Commission would pay an annual fee for the inspection, control, and supervision of the business, service, and rates of such common carrier and public utility. The fee was set on a graduated scale, with a minimum annual fee established of \$10 not to exceed a maximum of \$500, to be due at the end of December. Changes to the fee and rate schedules occurred in 1928, 1935, 1962, 1970, and again in 1972 when a minimum annual fee of \$35 was established and the maximum amount eliminated.

The year 1985 brought forth two pieces of legislation. Act 182 changed the due date from December 31 to April 1; while Act 561 implemented a supplemental fee of 20 percent of the inspection and supervision fee payment on each gas, electric, and telephone public utility. Act 700 of 1986 changed the reporting period from annually to quarterly, adjusted the rates, and established the minimum amount to be paid at not less than \$12.50 quarterly, \$50 annually. The rates were adjusted again in 2007 by Act 234, which also repealed the supplemental fee and increased the minimum fee to \$20 per quarter, \$80 annually.

As a result of Section 601 of the Federal Aviation Administration Act of 1994, Act 301 of 1995 was enacted removing certain motor carriers from the jurisdiction of the Louisiana Public Service Commission thus eliminating these carriers from the imposition of the Inspection and Supervision Fee.

### **Legal Citations**

R.S. 45:1177 through 45:1179

### **Tax Base**

Gross receipts from Louisiana intrastate business from each common and contract carrier and public utility.

### **Tax Rate**

- \$.01 per \$1,000 for the first \$100,000 or less of such gross receipts;
- \$.423 per \$1,000 of such gross receipts in excess of \$100,000 and not more than \$250,000;
- \$.345 per \$1,000 of such gross receipts in excess of \$250,000 and not more than \$500,000;
- \$.268 per \$1,000 of such gross receipts in excess of \$500,000 and not more than \$750,000;
- \$.229 per \$1,000 of such gross receipts in excess of \$750,000 and not more than \$1,000,000;
- \$.190 per \$1,000 of such gross receipts in excess of \$1,000,000 and not more than \$2,000,000;
- \$.151 per \$1,000 of such gross receipts in excess of \$2,000,000 and not more than \$5,000,000;
- \$.113 per \$1,000 of such gross receipts in excess of \$5,000,000 and not more than \$10,000,000;
- \$.097 per \$1,000 of such gross receipts in excess of \$10,000,000 and not more than \$25,000,000
- \$.082 per \$1,000 of such gross receipts in excess of \$25,000,000 and not more than \$100,000,000;
- \$.071 per \$1,000 of such gross receipts in excess of \$100,000,000.

In no case shall the fee be less than \$80 annually.

### **Types of Tax Exemptions**

For the purpose of the fee, the tax exemptions are in the form of exclusions. Exclusions are items specifically not included in the tax base.

### **Significant Changes**

There were no significant changes to the inspection and supervision fee laws during the past year.



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# Public Utilities and Carriers Taxes Transportation and Communication Utilities Tax

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## { Introduction }

A tax on transportation and communication utilities was first imposed by Act 13 of the 1934 Regular Legislative Session. The tax was levied on every person owning and/or operating any public utility in this state. Public utility has been defined to include railroads and railways, sleeping cars, motor bus lines, motor freight lines, express companies, boat or packet lines, and pipe lines. The basic law has remained relatively unchanged over the years with the majority of changes occurring to the definitions of the various utilities and what constitutes gross receipts for the respective utilities.

Acts 1990, No. 388 repealed the transportation and communication tax as it applied to telephone companies and at the same time the telephone companies' services became subject to sales and use tax.

### **Legal Citations**

R.S. 47:1001 through 47:1010

### **Tax Base**

Gross receipts, as defined, from the utility's intrastate business.

### **Tax Rate**

Two percent of gross receipts as defined.

### **Types of Tax Exemptions**

The only tax exemption provided for is an exclusion. An exclusion is an item specifically not included in the tax base.

### **Significant Changes**

There were no significant changes to the transportation and communication utilities tax laws during the past year.

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# Public Utilities and Carriers Taxes

## Index of Exemptions

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{ **EXCLUSIONS-INSPECTION AND SUPERVISION FEE** }

- 1. **Ten-Mile Zone** . . . . . 297  
R.S. 45:1177(A)(5)
- 2. **Power Cost** . . . . . 297  
R.S. 45:1177(A)(6)

{ **EXCLUSION-TRANSPORTATION AND COMMUNICATION UTILITIES TAX** }

- 3. **Seven-Mile Zone** . . . . . 298  
R.S. 47:1001, R.S. 47:1003(5)(c)(i)

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# Public Utilities and Carriers Taxes Inspection and Supervision Fee

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## { Exclusions-*Inspection and Supervision Fee* }

### 1. Ten-Mile Zone

Common carriers operating sightseeing passenger vehicles within the limits of an incorporated municipality may exclude the gross receipts derived within the limits of the municipality and up to a ten-mile zone therefrom. The common carrier must operate the vehicles under a municipal certificate of public convenience and necessity. The purpose of this exclusion is to shelter the ten-mile zone from taxation.

#### **Legal Citation**

R.S. 45:1177(A)(5)

#### **Origin**

Acts 1980, No. 626

#### **Effective Date**

September 12, 1980

#### **Beneficiaries**

Carriers conducting business operations as provided

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect, there are no reporting requirements for this data.

### 2. Power Cost

A deduction from gross receipts is allowed for the cost paid for the purchase of wholesale power for resale by electric cooperatives organized pursuant to R.S. 12:401 et seq. The purpose of this exclusion is to eliminate the double taxation of power; first when it is purchased for resale and second when it is sold.

#### **Legal Citation**

R.S. 45:1177(A)(6)

#### **Origin**

Acts 1990, No. 39

#### **Effective Date**

September 7, 1990

#### **Beneficiaries**

Electric cooperatives and their customers

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect, there are no reporting requirements for this data.

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# Public Utilities and Carriers Taxes

## Transportation and Communication Utilities Tax

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{ Exclusion-*Transportation and Communication Utilities Tax* }

### 3. Seven-Mile Zone

Gross receipts from the transportation of passengers, freight, or property that originates and is delivered to points within the corporate limits of the same city or town or within a seven-mile zone adjacent to the city or town and within Jefferson or Orleans parishes and a seven-mile adjacent zone, are not subject to the excise tax. The purpose of this exclusion is to shelter the seven-mile zone from taxation.

#### Legal Citation

R.S. 47:1001, R.S. 47:1003(5)(c)(i)

#### Origin

Acts 1965, No. 34, amended by Acts 1991, No. 291; Acts 2011, 1st Ex. Sess., No. 42

#### Effective Date

June 28, 1965

#### Beneficiaries

Public utilities that transport within the specified area

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$7,952,000	\$7,952,000

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# **Sales Tax Exemptions**

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# Sales Tax

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## { Introduction }

Louisiana sales tax was first imposed in 1936. The original sales tax was enacted as a two percent luxury sales tax. It was replaced by a one percent general sales tax that was in effect between 1938 and 1940. In 1942, a one percent war emergency tax was enacted and set to run for a two-year period. The first permanent sales tax was enacted in 1944 at a rate of one percent (R.S. 47:302); increased to two percent in 1948 (R.S. 47:302); increased to three percent in 1970 (R.S. 47:321); increased to four percent in 1984 (R.S. 47:331); and increased to a five percent rate in April 2016 (R.S. 47:321.1). During the 2018 Third Extraordinary Session the tax levied in R.S. 47:321.1 was reduced to forty-five hundredths of one percent (.45%), reducing the overall sales tax rate to four and forty-five hundredths percent (4.45 %).

The general sales tax rate was four percent until June 30, 1988. In 1988, the legislature created the Louisiana Recovery District and authorized the District to issue bonds to be secured through the imposition of a sales tax. The one percent general sales tax imposed under R.S. 47:321 was repealed and was replaced by the one percent Recovery District tax. Due to bonding requirements, the taxes levied by the Recovery District are not affected by tax law changes subsequent to 1988. This combination of a three percent general sales tax, along with a one percent Recovery District tax remained in effect from July 1, 1988 to September 30, 1990.

In 1990, the legislature created the Louisiana Tourism Promotion District and granted it the authority to levy a tax. On October 1, 1990, the Tourism Promotion District levied a .03 percent sales tax and on the same date the general sales tax rate imposed under R.S. 47:331 was reduced to .97 percent totalling the same overall tax rate of one percent. The tax base is the same for the Tourism Promotion District and general sales tax. On September 30, 1996, the bonds of the Recovery District were retired and the Recovery District ceased to exist. The levy of the Recovery District was replaced with a one percent general sales tax levy under R.S. 47:321.

During the 2018 Third Extraordinary Session the tax levied in R.S. 47:321.1 was reduced to forty-five hundredths of one percent (.45%), reducing the overall sales tax rate to four and forty-five hundredths percent (4.45 %). For the purposes of this report, the term general sales tax is used to reference the four and forty-five hundredths percent tax imposed by both the state and the Tourism Promotion District.

Exclusions and exemptions from the sales tax have existed since the first tax levy and new exclusions and exemptions have been enacted over the years. The exemptions were effective against the total sales tax base until 1986. During the 1986 Regular Legislative Session, House Concurrent Resolution 55 was enacted, which suspended the sales tax exemptions imposed under R.S. 47:331 for the period of July 1, 1986 through June 30, 1987. As a result of the suspension, traditionally exempt items were subject to a one percent sales tax. The legislature continued the one percent suspension until July 31, 1989. Effective August 1, 1989, the suspension rate was changed to three percent through December 31, 1989; two percent from January 1, 1990 through July 9, 1990; and three percent from July 10, 1990 through June 30, 1997. From July 1, 1993 to September 30, 1996, exemptions from the one percent sales tax levied by the Louisiana Recovery District were also suspended, resulting in a four percent suspension rate.

In order to extend tax relief, the Louisiana Legislature began enacting exclusions from the tax under the definitions in R.S. 47:301, rather than the exemptions under R.S. 47:305. Some of the new exclusions replaced existing exemptions that were taxable under the suspension of exemptions. This action resulted in two statutes affecting the same subject. In 1998, duplicative exemptions were repealed leaving only the exclusion as the statutory authority.

From July 1, 1997 to June 30, 2000, the suspension rate was three percent. From July 1, 2000 to June 30, 2009, the suspension rate was four percent, except for sales of nonresidential electricity, water utility service, natural gas, and steam, which was subject to a suspended tax rate of 3.8 percent through December 31, 2005. For the period January 1, 2006, to June 30, 2008, sales for nonresidential purposes of natural gas for energy and electric power were subject to a suspended rate of 3.3 percent. Sales of steam and water for nonresidential use were taxed at the suspended rate of 3.8 percent. From July 1, 2008 to June 30, 2009, sales for nonresidential purposes of natural gas for energy and electric power were subject to a suspended rate of 2.3 percent. For the period July 1, 2008 through June 30, 2009, sales of steam and water for nonresidential use were taxed at the suspended rate of 2.8 percent.

In the 2009 Legislative Session, no legislation was proposed to continue the suspension of the sales tax exemptions. As a result, the exemptions found under R.S. 47:305 were now exempt from three of the four percent general sales tax. These unprotected exemptions remain subject to the permanent suspension of the one percent tax imposed under R.S. 47:321. Effective January 1, 2009, advance sales tax was repealed. As a result, all sales for resale became excluded from sales tax. Now, only the final sale to the consumer is subject to the state sales tax.

Beginning April 1, 2016, Acts 25 and 26 of the First Extraordinary Session temporarily suspended most sales tax exemptions

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# Sales Tax

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## { Introduction }

and exclusions. The partial suspension of these exemptions and exclusions continued until June 30, 2018. Beginning July 1, 2018, Act 1 of the Third Extraordinary Session provided identical, exclusive lists of sales tax exclusions and exemptions for all state tax impositions, with the exception of R.S. 47:302. The list in R.S. 47:302 does not include an exclusion of the sale or use of steam, water, electric power or energy, natural gas, or other energy sources for non-residential use ("business utilities"). As a result, R.S. 47:302 levies a two percent state sales tax on the purchase of business utilities. The exclusive lists associated with all impositions will sunset on June 30, 2025.

The sales tax currently collected by the Department of Revenue is as follows:

### Legal Citations

R.S. 47:301 - 47:333

R.S. 4:168

R.S. 4:227

R.S. 12:425

R.S. 22:2065

R.S. 33:4169

R.S. 38:2212.4

R.S. 39:467

R.S. 39:468

R.S. 40:582.1 - 40:582.7

R.S. 47:1515.1

R.S. 47:6001

R.S. 51:1286

R.S. 51:1301

Art. VII Sec. 27 of Louisiana Constitution

Art. VII Sec. 2.2 of Louisiana Constitution

### Tax Base

The tax base consists of retail sales of tangible personal property, rental or lease of movable property, and sales of selected services. The tax base also includes use tax due on the cost of tangible personal property imported into this state or purchased within this state without the proper payment of sales tax.

### Tax Rate

As of July 1, 2019, the tax rate is composed of the following:

Type	Rate	Source
General Sales Tax	2.00 %	R.S. 47:302
	1.00 %	R.S. 47:321
	0.45 %	R.S. 47:321.1
	.97 %	R.S. 47:331
Tourism Prom. Dist.	.03 %	R.S. 51:1286
Total	4.45 %	

### Types of Tax Exemptions

Louisiana sales tax exemptions are in the form of exclusions, exemptions, alternate reporting methods, credits, rebates, and refunds. Exclusions are items that have been excluded from the tax base by definition. Exemptions are items that were included in the tax base, but have been specifically exempted. Alternate reporting methods allow taxpayers to report and remit taxes in a manner different from the normally required procedure. Statutorily prescribed methods of taxation are items that have statutory methods to calculate the tax. Credits are situations when the taxpayer can deduct the credit amount from the tax due and pay only the net tax due. Rebates are incentives in the form of money issued to a taxpayer to induce or after having induced

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# Sales Tax

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## { Introduction }

specific behavior without having to be claimed on a tax return. Refunds are the result of taxes paid initially, but for which the taxpayer may be reimbursed. All tax exemptions that are the result of Louisiana tax statutes are included in this report.

There are several statutory tax exemptions that are also prohibited from taxation by the state constitution, federal laws, or existing reciprocal agreements. Because of these additional prohibitions, repeal of the exemption alone would not yield the fiscal effect indicated. For this reason, these exemptions have been separately grouped at the end of the section.

### **Fiscal Effect**

The fiscal effect shown in this budget reflects all current statutory language and is not broken down by the various levies.

Legislation to continue the suspension of most of the state sales tax exemptions through June 30, 2009, was enacted during the 2004 First Extraordinary Session by Act 4. The full suspension expired on July 1, 2009, and as a result, the exemptions found under R.S. 47:305 continued to be exempt from three of the four percent general sales tax until March 31, 2016.

Act 25 of the 2016 First Extraordinary Legislative Session imposed the four percent state sales tax impositions on sales, purchases, use, leases or rental exemptions and exclusions not listed in the act for the period April 1, 2016 through June 30, 2016. From July 1, 2016 through June 30, 2018, Act 25 impacted sales tax exclusions and exemptions through the imposition of a two percent state sales tax under R.S. 47:302. However, the manufacturing machinery and equipment exclusions (R.S. 47:301(3)(i) et. al.) and the business utilities exemptions (R.S. 47:305(D)(1) et. al.) were treated differently by Act 25.

In addition, Act 26 of the 2016 First Extraordinary Legislative Session imposed an additional state sales tax in the amount of one percent (1%). This new state sales tax was in addition to the sales taxes already levied pursuant to Louisiana R.S. 47:302, 321 and 331. Act 1 of the 2018 Third Extraordinary Session decreased the amount of the sales tax imposed by R.S. 47:321.1 from one percent to forty-five hundredths of one percent (.45%) until June 30, 2025.

### **Significant Changes 2022 Regular Session**

Act 88 creates a state sales tax rebate available to commercial farmers for the repair or replacement of agricultural fencing materials. The damage to the fencing must have been caused by the 2020 and 2021 Hurricanes Laura, Delta, Zeta or Ida; and occurred in a federally declared disaster area. The amount of the rebate is equal to the state sales and use tax amount paid. Commercial farmers must apply for the rebate with LDR and must submit documentation proving the fencing was damaged by one of the storms named in the Act. The rebate is not available for fence repair or replacement that has been paid for with insurance proceeds or state or federal funds unless those funds are reported as taxable income or structured as a repayable loan. The purchaser must have been a commercial farmer on or before January 1, 2022. The rebate may only be claimed once per calendar year. No rebates will be issued for purchases made after December 31, 2022, or for applications submitted after December 31, 2023. Effective May 24, 2022.

Act 428 clarifies the process for issuance of Direct Pay numbers (DP Numbers) as follows:

- (1) Provides that local collectors must respond to a DP number application within 60 days of receipt of the application. If the local collector does not respond within 60 days, LDR will issue both a state and local DP Number.
- (2) Requires that DP applications be submitted to local collectors in a way that provides actual notice of the application, including, but not limited to, submission by certified mail that is signed for and received by the local collector.
- (3) Provides that LDR or the local collector may audit the taxpayer to determine that the taxpayer meets all the requirements of R.S. 47:303.1(B)(1) and (2).
- (4) Provides, that if a taxpayer meets the qualifications for issuance of a DP number but approval is denied in writing by the local collector within the 60 day timeframe, then LDR will issue a DP Number for state sales and use tax only.
- (5) Requires local collectors to notify LDR when a taxpayer no longer qualifies for a DP Number. Also requires LDR to investigate and further provides local collectors with appeal rights to the Board of Tax Appeals if LDR does not revoke a DP Number when the taxpayer no longer qualifies. Effective January 1, 2023.

Act 505 amends the provisions of R.S. 48:77 and provides that a portion of the taxes collected from the taxable sale, use, or lease of motor vehicles, after satisfying the requirements of the Bond Security and Redemption Fund, shall be deposited into the Construction Subfund (Subfund) of the Transportation Trust Fund and the Megaprojects Leverage Fund. The Act also amends the current requirement of R.S. 48:77 and provides that in any fiscal year beginning with Fiscal Year 24-25, if the Revenue Estimating Conference revises the Official Forecast resulting in a decrease of \$100 million or more from the Official



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# Sales Tax

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## { Introduction }

Forecast at the beginning of the current fiscal year, the amount of avails deposited into the Subfund may not exceed \$150 million for that fiscal year. The Act creates the Megaprojects Leverage Fund, R.S. 48:77.1, in the state treasury and directs the state treasurer to deposit into the Megaprojects Leverage Fund 75% of the portion of the avails of the tax on the sale, use, or lease of motor vehicles that was dedicated to the Subfund pursuant to R.S. 48:77, not to exceed \$160 million in any fiscal year and creates four special accounts within the Megaprojects Leverage Fund, into each of which shall be deposited 25% of the amount deposited into the Megaprojects Leverage Fund each year, as well as any other monies appropriated to each special account each year. The four special accounts are: (1) The I-10 Calcasieu River Bridge and I-10 Improvements Account, (2) The I-49 South Leverage Fund Account, (3) The Mississippi River at Baton Rouge and Connections Account, and (4) The I-49 North Leverage Fund Account. Effective June 16, 2022.

Act 685 expands the duties of the Louisiana Sales and Use Tax Commission for Remote Sellers (the Commission) to: (1) Require the development of a single electronic return for all state and local sales and use tax in consultation with the Uniform Local Sales Tax Board and LDR.; (2) Authorize the Commission to enter into contracts with collectors of state and local sales and use tax to collect those taxes from qualifying nonremote sellers; (3) Provide the minimum tax administration, collection and payment requirements required by federal law with respect to the collection and remittance of sales and use tax imposed on nonremote sales that the Commission is authorized to collect by contract; (4) Establish a fiscal agent for the purpose of nonremote sales and use tax remittances.

A qualifying non-remote seller is a non-remote seller that has a physical location in this state and is registered to file and remit local sales and use taxes in two or more parishes. The Commission may not begin development of the single electronic return described in (1) above until either a local collector or LDR executes a contract with the Commission as described in (2) above. Effective January 1, 2023.

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# Sales Tax

## Index of Exemptions

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**{ EXCLUSIONS }**

1.	Purchases by Pari-Mutuel Horse Racetracks . . . . .	312
	R.S. 4:168	
2.	Purchases by Off-Track Wagering Facilities. . . . .	312
	R.S. 4:227	
3.	Purchases by Louisiana Insurance Guaranty Association . . . . .	313
	R.S. 22:2065	
4.	Purchases, Services and Rentals by a Private Company Working for Local Authority on Construction or Operation of Sewerage or Wastewater Treatment Facilities . . . . .	313
	R.S. 33:4169(D)	
5.	Isolated or Occasional Sales of Tangible Personal Property . . . . .	314
	R.S. 47:301(1), R.S. 47:301(10)(c)(ii)(bb)	
6.	Installation Charges on Tangible Personal Property . . . . .	314
	R.S. 47:301(3)(a)	
7.	Separately Stated Labor Charges on Property Repaired Out-Of-State . . . . .	315
	R.S. 47:301(3)(b)	
8.	Installation of Board Roads to Oilfield Operators . . . . .	315
	R.S. 47:301(3)(c)	
9.	Manufacturers Rebates on New Motor Vehicles . . . . .	316
	R.S. 47:301(3)(e), R.S. 47:301(13)(b)	
10.	Manufacturers Rebates Paid Directly to a Dealer . . . . .	316
	R.S. 47:301(3)(g), R.S. 47:301(13)(e)	
11.	Purchases of Manufacturing Machinery and Equipment. . . . .	317
	R.S. 47:301(3)(i), (13)(k) and (28)(a)	
12.	Purchases of Certain Machinery and Equipment Used to Produce a News Publication . . . . .	318
	R.S. 47:301(3)(i)(ii)(aa)(1)(eee), R.S. 47:301(3)(i)(ii)(bb)(III)	
13.	Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities . . . . .	318
	R.S. 47:301(3)(j) and 13(m)	
14.	Purchases of Consumables by Paper and Wood Manufacturers and Loggers . . . . .	319
	R.S. 47:301(3)(k)	
15.	Room Rentals at Camp and Retreat Facilities . . . . .	319
	R.S. 47:301(6)(b)	
16.	Room Rentals at Certain Homeless Shelters . . . . .	320
	R.S. 47:301(6)(c)	
17.	Rentals or Leases of Certain Oilfield Property to be Re-Leased or Re-Rented . . . . .	320
	R.S. 47:301(7)(b)	
18.	Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels . . . . .	321
	R.S. 47:301(7)(c), R.S. 301(14)(h)	
19.	Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines . . . . .	321
	R.S. 47:301(7)(d), R.S. 47:301(10)(k)	
20.	Purchases, Leases, and Sales of Services by Free Hospitals . . . . .	322
	R.S. 47:301(7)(e), R.S. 47:301(10)(p), R.S. 47:301(18)(c)	
21.	Certain Educational Materials and Equipment Used for Classroom Instruction. . . . .	322
	R.S. 47:301(7)(f), R.S. 47:301(10)(q), R.S. 47:301(18)(e)	
22.	Sales and Rentals to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. . . . .	323
	R.S. 47:301(7)(g), R.S. 47:301(10)(r), R.S. 47:301(18)(f)	
23.	Vehicle Rentals for Re-Rent to Warranty Customers . . . . .	323
	R.S. 47:301(7)(h)	
24.	Property Used in the Manufacture, Production, or Extraction of Unblended Diesel . . . . .	324
	R.S. 47:301(7)(j), R.S. 47:301(10)(y), R.S. 47:301(18)(k)	
25.	Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer . . . . .	324
	R.S. 47:301(7)(l)	
26.	Leases or Rentals by Short-Term Equipment Rental Dealers for Re-Lease or Re-Rental. . . . .	325
	R.S. 47:301(7)(m)	
27.	Purchases by Regionally Accredited Independent Educational Institutions . . . . .	325
	R.S. 47:301(8)(b)	
28.	Purchases by State and Local Governments. . . . .	326
	R.S. 47:301(8)(c)	

---

---

# Sales Tax

## Index of Exemptions

---

29.	<b>Purchases of Certain Bibles, Songbooks, or Literature by Certain Religious Institutions for Instructional Classes</b> . . . . .	326
	R.S. 47:301(8)(d)	
30.	<b>Purchases by the Society of the Little Sisters of the Poor</b> . . . . .	327
	R.S. 47:301(8)(e)	
31.	<b>Purchases by Nonprofit Entities that Sell Donated Goods</b> . . . . .	327
	R.S. 47:301(8)(f)	
32.	<b>Purchases of Automobiles for Lease or Rental</b> . . . . .	328
	R.S. 47:301(10)(a)(i), R.S. 47:305.36	
33.	<b>Sales of Marijuana for Therapeutic Use</b> . . . . .	328
	R.S. 40:1046, R.S. 47:301(10)(ii)	
34.	<b>Purchases of Tangible Personal Property for Lease or Rental</b> . . . . .	329
	R.S. 47:301(10)(a)(iii), R.S. 47:301(18)(a)(iii)	
35.	<b>Natural Gas Used in the Production of Iron</b> . . . . .	329
	R.S. 47:301(10)(c)(i)(bb)	
36.	<b>Electricity for Chlor-Alkali Manufacturing Process</b> . . . . .	330
	R.S. 47:301(10)(c)(ii)(aa)	
37.	<b>Sales of Human-Tissue Transplants.</b> . . . . .	330
	R.S. 47:301(10)(d)	
38.	<b>Sales of Raw Agricultural Commodities.</b> . . . . .	331
	R.S. 47:301(10)(e), R.S. 47:305(A)(4)(b)(i) and (iii)	
39.	<b>Sales to the United States Government and its Agencies.</b> . . . . .	331
	R.S. 47:301(10)(g)	
40.	<b>Sales of Food Items by Youth Organizations</b> . . . . .	332
	R.S. 47:301(10)(h)	
41.	<b>Purchases of New or Used School Buses.</b> . . . . .	332
	R.S. 47:301(10)(i)	
42.	<b>Tangible Personal Property Sold or Donated to Food Banks</b> . . . . .	333
	R.S. 47:301(10)(j), R.S. 47:301(18)(a)(i)	
43.	<b>Pollution Control Devices and Systems</b> . . . . .	333
	R.S. 47:301(10)(l)	
44.	<b>Certain Aircraft Assembled in Louisiana</b> . . . . .	334
	R.S. 47:301(10)(m)	
45.	<b>Pelletized Paper Waste Used in a Permitted Boiler</b> . . . . .	334
	R.S. 47:301(10)(n)	
46.	<b>Purchases of Equipment by Bona Fide Volunteer and Public Fire Departments</b> . . . . .	335
	R.S. 47:301(10)(o)	
47.	<b>Sales of Telephone Directories by Advertising Companies</b> . . . . .	335
	R.S. 47:301(10)(t), R.S. 47:301(18)(h)	
48.	<b>Sales of Cellular Telephones and Electronic Accessories.</b> . . . . .	336
	R.S. 47:301(10)(v), R.S. 47:301(13)(g) and (h), R.S. 47:301(18)(i)	
49.	<b>Purchases of Butane, Propane and Liquefied Petroleum Gas by Residential Consumers</b> . . . . .	336
	R.S. 47:301(10)(x)	
50.	<b>Donation of Toys</b> . . . . .	337
	R.S. 47:301(10)(aa)(i), R.S. 47:301(18)(m)	
51.	<b>Natural Gas Held, Used, or Consumed in Providing Natural Gas Storage Services or Operating Natural Gas Storage Facilities</b> . . . . .	337
	R.S. 47:301(10)(bb)	
52.	<b>Purchases by a Private Postsecondary Academic Degree-Granting Institution</b> . . . . .	338
	R.S. 47:301(10)(cc), R.S. 47:301(18)(n)	
53.	<b>Purchases of Food Items for School Lunch or Breakfast Programs by Nonpublic Elementary or Secondary Schools</b> . . . . .	338
	R.S. 47:301(10)(dd)	
54.	<b>Purchases of Storm Shutter Devices</b> . . . . .	339
	R.S. 47:301(10)(ee), R.S. 47:301(18)(o)	
55.	<b>Sales of Tangible Personal Property by the Louisiana Military Department</b> . . . . .	339
	R.S. 47:301(10)(ff)	
56.	<b>Sales of Anthropogenic Carbon Dioxide Used in Qualified Tertiary Recovery Projects</b> . . . . .	340
	R.S. 47:301(10)(gg), R.S. 47:301(18)(p)	

---

# Sales Tax

## Index of Exemptions

---

57.	<b>Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by a Domestic Nonprofit Organization . . . . .</b>	<b>340</b>
	R.S. 47:301(10)(hh) and (14)(k), R.S. 47:305.14(A)(1)(b)	
58.	<b>Articles Traded in on Tangible Personal Property . . . . .</b>	<b>341</b>
	R.S. 47:301(13)(a)	
59.	<b>First \$50,000 of New Farm Equipment Used in Poultry Production . . . . .</b>	<b>341</b>
	R.S. 47:301(13)(c)	
60.	<b>Specialty Mardi Gras Items Purchased or Sold by Certain Organizations . . . . .</b>	<b>342</b>
	R.S. 47:301(13)(l), R.S. 47:305.40	
61.	<b>Admissions Charges to Athletic or Entertainment Events of Colleges and Universities . . . . .</b>	<b>342</b>
	R.S. 47:301(14)(b)(i)(aa)	
62.	<b>Admissions Charges to Athletic or Entertainment Events of Elementary and Secondary Schools . . . . .</b>	<b>343</b>
	R.S. 47:301(14)(b)(i)(aa)	
63.	<b>Membership Fees or Dues of Nonprofit or Civic Organizations . . . . .</b>	<b>343</b>
	R.S. 47:301(14)(b)(i)(bb)	
64.	<b>Admissions to Museums . . . . .</b>	<b>344</b>
	R.S. 47:301(14)(b)(ii)	
65.	<b>Admissions to Places of Amusement at Camp and Retreat Facilities . . . . .</b>	<b>344</b>
	R.S. 47:301(14)(b)(iv)	
66.	<b>Repair Services Performed in Louisiana When the Repaired Property is Exported . . . . .</b>	<b>345</b>
	R.S. 47:301(14)(g)(i)(bb)(l)	
67.	<b>Repairs, Renovations, or Conversions of Drilling Rigs . . . . .</b>	<b>345</b>
	R.S.47:301(14)(g)(iii)	
68.	<b>Surface Preparation, Coating, and Painting of Certain Aircraft . . . . .</b>	<b>346</b>
	R.S. 47:301(14)(g)(iv)	
69.	<b>Sales of Platinum, Gold, and Silver Bullion and Numismatic Coins at Certain Trade Shows . . . . .</b>	<b>346</b>
	R.S. 47:301(16)(b)(ii)	
70.	<b>Certain Geophysical Survey Information and Data Analyses . . . . .</b>	<b>347</b>
	R.S. 47:301(16)(b)(iii)	
71.	<b>Vehicle Repairs Subsequent to Warranty Lapse . . . . .</b>	<b>347</b>
	R.S. 47:301(16)(c)	
72.	<b>Work Products of Certain Professionals . . . . .</b>	<b>348</b>
	R.S. 47:301(16)(e)	
73.	<b>Pharmaceuticals Administered to Livestock for Agricultural Purposes . . . . .</b>	<b>348</b>
	R.S. 47:301(16)(f)	
74.	<b>Used Manufactured Homes and 54 Percent of Cost of New Manufactured Homes. . . . .</b>	<b>349</b>
	R.S. 47:301(16)(g)	
75.	<b>Purchases of Certain Custom Computer Software . . . . .</b>	<b>349</b>
	R.S. 47:301(16)(h), (22) and (23)	
76.	<b>Materials Used Directly in the Collection of Blood . . . . .</b>	<b>350</b>
	R.S. 47:301(16)(j)	
77.	<b>Apheresis Kits and Leuko Reduction Filters . . . . .</b>	<b>350</b>
	R.S. 47:301(16)(k)	
78.	<b>Other Constructions Permanently Attached to the Ground . . . . .</b>	<b>351</b>
	R.S. 47:301(16)(l)	
79.	<b>Purchases by Motor Vehicle Manufacturers. . . . .</b>	<b>351</b>
	R.S.47:301(16)(m)	
80.	<b>Purchases by Glass Manufacturers . . . . .</b>	<b>352</b>
	R.S. 47:301(16)(m)(i)	
81.	<b>Purchases of Machinery and Equipment by Owners of Certain Radio Stations . . . . .</b>	<b>352</b>
	R.S. 47:301(16)(n)	
82.	<b>Purchases of Machinery and Equipment by Certain Utilities . . . . .</b>	<b>353</b>
	R.S. 47:301(16)(o)(i) and (ii)	
83.	<b>Sales of Newspapers . . . . .</b>	<b>353</b>
	R.S. 47:301(16)(p)	
84.	<b>Donations to Certain Schools. . . . .</b>	<b>354</b>
	R.S. 47:301(18)(a)(i)	

---

# Sales Tax

## Index of Exemptions

---

85.	Use Tax on Residue or Byproducts Consumed by the Producer . . . . .	354
	R.S. 47:301(18)(d)(ii)	
86.	Miscellaneous Telecommunications Services . . . . .	355
	R.S. 47:301.1(B)(2)(a), (b), (c), (e) and (f)	
87.	Telecommunications Services Through Coin-Operated Telephones . . . . .	355
	R.S. 47:301.1(B)(2)(d)	
88.	Interstate Telecommunications Services Purchased by Defined Call Centers . . . . .	356
	R.S. 47:301.1(D)	
89.	Advertising Services . . . . .	356
	R.S. 47:302(D)	
<b>{ EXEMPTIONS }</b>		
90.	Purchases by Nonprofit Electric Cooperatives . . . . .	357
	R.S. 12:425	
91.	Purchases by a Public Trust. . . . .	357
	R.S. 38:2212.4	
92.	Sales by State-Owned Domed Stadiums and Baseball Facilities . . . . .	358
	R.S. 39:467	
93.	Sales by Certain Publicly-Owned Facilities. . . . .	358
	R.S. 39:468	
94.	Boats, Vessels, and Other Water Craft as Demonstrators . . . . .	359
	R.S. 47:303(D)(1), R.S. 47:305(D)(1)(i) & (H)	
95.	Purchases of Off-Road Vehicles by Certain Buyers Domiciled in Another State. . . . .	359
	R.S.47:303(E)(1), R.S. 47:304(A), R.S. 47:305.56	
96.	Sales of Farm Products Direct from the Farm . . . . .	360
	R.S. 47:305(A)(1)	
97.	Livestock Sold at Market and Racehorses Claimed at Races in Louisiana . . . . .	360
	R.S. 47:305(A)(2)	
98.	Feed and Feed Additives for Animals Held for Business Purposes . . . . .	361
	R.S. 47:305(A)(4)(a)	
99.	Materials Used in the Production or Harvesting of Crawfish . . . . .	361
	R.S. 47:305(A)(5)(a)	
100.	Bait and Feed Used in the Production or Harvesting of Crawfish . . . . .	362
	R.S. 47:305(A)(5)(b)	
101.	Materials Used in the Production or Harvesting of Catfish. . . . .	362
	R.S. 47:305(A)(6)	
102.	Farm Products Produced and Used by the Farmer . . . . .	363
	R.S. 47:305(B)	
103.	Sales of Gasoline (not subject to motor fuels tax) . . . . .	363
	R.S. 47:305(D)(1)(a)	
104.	Sales of Steam - Nonresidential . . . . .	364
	R.S. 47:305(D)(1)(b)	
105.	Steam Used in Processing of Raw Agricultural Product . . . . .	364
	R.S. 47:305(D)(1)(b)	
106.	Sales of Water - Nonresidential . . . . .	365
	R.S. 47:305(D)(1)(c)	
107.	Sales of Electric Power or Energy - Nonresidential . . . . .	365
	R.S. 47:305(D)(1)(d)	
108.	Sale and Purchase of Electricity for Use in Production Activity of Stripper Wells . . . . .	366
	R.S. 47:305(D)(1)(d)	
109.	Sales of Fertilizers and Containers to Farmers. . . . .	366
	R.S. 47:305(D)(1)(f)	
110.	Sales of Natural Gas - Nonresidential . . . . .	367
	R.S. 47:305(D)(1)(g)	
111.	Energy Sources Used as Boiler Fuel, Except Refinery Gas . . . . .	367
	R.S. 47:305(D)(1)(h)	
112.	Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators. . . . .	368
	R.S. 47:305(D)(1)(i)	

---

# Sales Tax

## Index of Exemptions

---

113.	<b>Orthotic and Prosthetic Devices . . . . .</b>	368
	R.S. 47:305(D)(1)(k)(i)	
114.	<b>Ostomy, Colostomy, Ileostomy, and Other Appliance Devices . . . . .</b>	369
	R.S. 47:305(D)(1)(l)	
115.	<b>Patient Aids for Home Use When Prescribed by a Physician . . . . .</b>	369
	R.S. 47:305(D)(1)(m)	
116.	<b>Medical Devices Used by Patients Under the Supervision of a Physician. . . . .</b>	370
	R.S. 47:305(D)(1)(s)	
117.	<b>Restorative Materials Used by Dentists . . . . .</b>	370
	R.S. 47:305(D)(1)(t)	
118.	<b>Adaptive Driving Equipment and Motor Vehicle Modification . . . . .</b>	371
	R.S. 47:305(D)(1)(u)	
119.	<b>Sales of Food by Certain Institutions . . . . .</b>	371
	R.S. 47:305(D)(2)	
120.	<b>Sales of Bakery Products for Home Consumption . . . . .</b>	372
	R.S. 47:305(D)(3)(b)	
121.	<b>Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes . . . . .</b>	372
	R.S. 47:305(F)	
122.	<b>Kidney Dialysis Machines, Parts, and Supplies for Home Use When Prescribed by a Physician . . . . .</b>	373
	R.S. 47:305(G)	
123.	<b>Sales of 50-Ton Vessels and New Component Parts and Sales of Certain Materials and Services to Vessels Operating in Interstate Commerce . . . . .</b>	373
	R.S. 47:305.1	
124.	<b>Sales of Insulin . . . . .</b>	374
	R.S. 47:305.2	
125.	<b>Sales of Seeds for Planting Crops . . . . .</b>	374
	R.S. 47:305.3	
126.	<b>Sales of Utilities to Commercial Farmers for On-Farm Storage . . . . .</b>	375
	R.S. 47:305.4	
127.	<b>Sales of Admission Tickets by Little Theater Organizations . . . . .</b>	375
	R.S. 47:305.6	
128.	<b>Tickets to Musical Performances by Nonprofit Musical Organizations . . . . .</b>	376
	R.S. 47:305.7	
129.	<b>Sales of Pesticides for Agricultural Purposes . . . . .</b>	376
	R.S. 47:305.8	
130.	<b>Rentals of Motion Picture Film to Commercial Theaters . . . . .</b>	377
	R.S. 47:305.9	
131.	<b>Property Purchased for Exclusive Use Outside the State. . . . .</b>	377
	R.S. 47:305.10	
132.	<b>Additional Tax Levy on Contracts Entered into Prior to and Within 90 Days of Tax Levy . . . . .</b>	378
	R.S. 47:305.11	
133.	<b>Admissions to Entertainment by Domestic Nonprofit Charitable, Educational, and Religious Organizations . . . . .</b>	378
	R.S. 47:305.13	
134.	<b>Sales of Tangible Personal Property at or Admissions to Events Sponsored by Certain Nonprofit Groups . . . . .</b>	379
	R.S. 47:305.14(A)(1)(a)	
135.	<b>Sales of Newspapers by Religious Organizations. . . . .</b>	379
	R.S. 47:305.14(A)(1)(a)	
136.	<b>Sales by Thrift Shops on Military Installations . . . . .</b>	380
	R.S. 47:305.14(A)(4)	
137.	<b>Sales to Nonprofit Literacy Organizations . . . . .</b>	380
	R.S. 47:305.14(A)(5)	
138.	<b>Sales or Purchases by Blind Persons Operating Small Businesses . . . . .</b>	381
	R.S. 47:305.15(A)	
139.	<b>Purchases by Certain Organizations that Promote Training for the Blind . . . . .</b>	381
	R.S. 47:305.15(B)	
140.	<b>Cable Television Installation and Repair Services . . . . .</b>	382
	R.S. 47:305.16	

---

# Sales Tax

## Index of Exemptions

---

141.	Receipts from Coin-Operated Washing and Drying Machines in Commercial Laundromats . . . . .	382
	R.S. 47:305.17	
142.	Outside Gate Admissions and Parking Fees at Fairs, Festivals, and Expositions by Nonprofit Organizations . . . . .	383
	R.S. 47:305.18	
143.	Lease or Rental of Certain Vessels in Mineral Production . . . . .	383
	R.S. 47:305.19	
144.	Purchases of Supplies, Fuels, and Repair Services for Boats Used by Commercial Fishermen . . . . .	384
	R.S. 47:305.20(A)	
145.	Certain Seafood-Processing Facilities . . . . .	384
	R.S. 47:305.20(C)	
146.	Certain Purchases by Student Farmers . . . . .	385
	R.S. 47:305.24	
147.	First \$50,000 of the Sales Price of Certain Farm Equipment and Attachments . . . . .	385
	R.S. 47:305.25	
148.	New Vehicles Furnished by a Dealer for Driver-Education Programs . . . . .	386
	R.S. 47:305.26	
149.	Sales of Gasohol (not subject to motor fuels tax) . . . . .	386
	R.S. 47:305.28	
150.	Construction Materials and Operating Supplies for Certain Nonprofit Retirement Centers . . . . .	387
	R.S. 47:305.33	
151.	Purchases or Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors . . . . .	387
	R.S. 47:305.36	
152.	Sales of Certain Fuels Used for Farm Purposes . . . . .	388
	R.S. 47:305.37	
153.	Sales or Purchases by Certain Sheltered Workshops or Supported Employment Providers . . . . .	388
	R.S. 47:305.38, R.S. 39:1604.4	
154.	Purchases of Certain Fuels for Private Residential Consumption . . . . .	389
	R.S. 47:305.39	
155.	Specialty Mardi Gras Items Purchased or Sold by Certain Organizations . . . . .	389
	R.S. 47:305.40	
156.	Purchases and Sales by Ducks Unlimited and Bass Life . . . . .	390
	R.S. 47:305.41	
157.	Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations . . . . .	390
	R.S. 47:305.42	
158.	Purchases by and Sales by Certain Nonprofit Organizations Dedicated to the Conservation of Fish and Migratory Waterfowl . . . . .	391
	R.S. 47:305.43	
159.	Raw Materials Used in the Printing Process . . . . .	391
	R.S. 47:305.44	
160.	Piggy-Back Trailers or Containers and Rolling Stock . . . . .	392
	R.S. 47:305.45	
161.	Pharmaceutical Samples Distributed in Louisiana . . . . .	392
	R.S. 47:305.47	
162.	Catalogs Distributed in Louisiana . . . . .	393
	R.S. 47:305.49	
163.	Certain Trucks and Trailers Used 80 Percent in Interstate Commerce . . . . .	393
	R.S. 47:305.50(A)(1)	
164.	Certain Contract Carrier Buses Used 80 Percent in Interstate Commerce . . . . .	394
	R.S. 47:305.50(B)	
165.	Rail Rolling Stock Sold or Leased in Louisiana . . . . .	394
	R.S. 47:305.50(E)(1)	
166.	Rail Rolling Stock Repaired or Fabricated in Louisiana . . . . .	395
	R.S. 47:305.50(E)(2)	
167.	Sales of Railroad Ties to Railroads for Use in Other States . . . . .	395
	R.S. 47:305.50(F)	
168.	Utilities Used by Steelworks and Blast Furnaces . . . . .	396
	R.S. 47:305.51	

---



---

# Sales Tax

## Index of Exemptions

---

169.	Sickle Cell Disease Organizations . . . . . R.S. 47:305.53	396
170.	Annual Louisiana Sales Tax Holiday . . . . . R.S. 47:305.54	397
171.	Sales of Original One-of-a-Kind Works of Art Sold in Certain Locations . . . . . R.S. 47:305.57	397
172.	Hurricane Preparedness Louisiana Sales Tax Holiday. . . . . R.S. 47:305.58	398
173.	Sales of Construction Materials to Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation . . . . . R.S. 47:305.59 (A)	398
174.	Sales of Construction Materials to Animal Shelters for the Construction of New Animal Shelters in Louisiana. . . . . R.S. 47: 305.59(B)	399
175.	Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District . . . . . R.S. 47:305.61	399
176.	Second Amendment Sales Tax Holiday . . . . . R.S. 47:305.62	400
177.	Sales of Polyroll Tubing . . . . . R.S. 47:305.63, R.S. 47:305.25(A)(6)	400
178.	Purchase, Lease, or Repair of Certain Capital Equipment and Computer Software by Qualifying Radiation Therapy Treatment Centers . . . . . R.S. 47:305.64	401
179.	Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners 401 R.S. 47:305.65	401
180.	Parish Councils on Aging . . . . . R.S. 47:305.66	402
181.	Purchases of Breastfeeding Items . . . . . R.S. 47:305.67	402
182.	Purchases by the Fore!Kids Foundation . . . . . R.S. 47:305.68	403
183.	Sales of Construction Materials to the Make it Right Foundation . . . . . R.S. 47:305.70	403
184.	Sales of Construction Materials to the St. Bernard Project, Inc. . . . . R.S. 47:305.71	404
185.	Hurricane Laura, Hurricane Delta and COVID-19 Pandemic Sales Tax Holiday . . . . . R.S. 47:305.74	404
186.	Purchases of Feminine Hygiene Products, Diapers, or Both for Individual Personal Use. . . . . R.S. 47:305.75	405
187.	Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes. . . . . R.S. 47:6001	405
188.	Sale of Certain Antique Motor Vehicles . . . . . R.S. 47:463.8(B)(1)(b)(ii), R.S. 47:6040	406
<b>{ ALTERNATE-REPORTING METHODS }</b>		
189.	Certain Interchangeable Components; Optional Method to Determine. . . . . R.S. 47:301(3)(d)	406
190.	Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals . . . . . R.S. 47:302.1	407
191.	Cash-Basis Sales Tax Reporting and Remitting for Health and Fitness Club Membership Contracts . . . . . R.S. 47:303(F)	407
192.	Cash-Basis Reporting Procedure for Rental and Lease Transactions . . . . . R.S. 47:306(A)(2)	408
193.	Collection from Interstate and Foreign Transportation Dealers. . . . . R.S. 47:306.1, R.S. 47:306.2	408
<b>{ STATUTORILY PRESCRIBED METHODS OF TAXATION }</b>		
194.	Extended Time to Register Mobile Homes . . . . . R.S. 32:707(A)	409

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# Sales Tax

## Index of Exemptions

---

195.	“Sales or Cost Price” of Refinery Gas . . . . .	409
	R.S. 47:301(3)(f), R.S. 47:301(13)(d)	
196.	News Publications Distributed at No Cost to Readers . . . . .	410
	R.S. 47:301(3)(h)	
197.	Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations. . . . .	410
	R.S. 47:301(4)(k)	
198.	Sales Through Coin-Operated Vending Machines . . . . .	411
	R.S. 47:301(10)(b)(i)	
<b>{ CREDITS }</b>		
199.	Vendor’s Compensation . . . . .	411
	R.S. 47:306(A)(3)(a)	
<b>{ REFUNDS }</b>		
200.	Sales Tax Remitted on Bad Debts from Credit Sales . . . . .	412
	R.S. 47:315	
201.	State Sales Tax Paid on Property Destroyed in a Natural Disaster . . . . .	412
	R.S. 47:315.1	
202.	Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas. . . . .	413
	R.S. 47:315.2, R.S. 40:582.1-582.7, R.S. 47:1515.1	
203.	Sales, Leases, or Rentals of Durable Medical Equipment Paid by or Under Provisions of Medicare . . . . .	413
	R.S. 47:315.3	
204.	Sales Tax Collected by Qualified Charitable Institutions . . . . .	414
	R.S. 47:315.5	
205.	Louisiana Tax Free Shopping Program . . . . .	414
	R.S. 51:1301	
<b>{ REBATES }</b>		
206.	Motor Vehicles Used by Those with Orthopedic Disabilities . . . . .	415
	R.S. 47:305.72	
207.	Fiber - Optic Cable Equipment Rebate . . . . .	415
	R.S. 47:305.73	
208.	Hurricane Impacted Agricultural Fencing Materials Rebate . . . . .	416
	R.S. 47:305.77	
<b>{ STATE EXEMPTIONS WITH PROHIBITIONS ON TAXATION }</b>		
209.	Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana. . . . .	416
	R.S. 47:303(A)(3)(a)	
210.	Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services. . . . .	417
	R.S. 47:303(A)(3)(a)	
211.	Purchases Made with Food Stamps and WIC Vouchers . . . . .	417
	R.S. 47:305.46	
212.	Use of Vehicles in Louisiana by Active Military Personnel . . . . .	418
	R.S. 47:305.48	
213.	Sales of Food for Preparation and Consumption in the Home . . . . .	418
	La. Const. art. VII, § 2.2	
214.	Sales of Electric Power or Energy to the Consumer for Residential Use . . . . .	419
	La. Const. art. VII, § 2.2	
215.	Sales of Natural Gas to the Consumer for Residential Use . . . . .	419
	La. Const. art. VII, § 2.2	
216.	Sales of Water to the Consumer for Residential Use . . . . .	420
	La. Const. art. VII, § 2.2	
217.	Drugs Prescribed by Physicians or Dentists . . . . .	420
	La. Const. art. VII, § 2.2	
218.	Sales of Gasoline, Gasohol, and Diesel . . . . .	421
	La. Const. art. VII, § 27	

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# Sales Tax

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## { Exclusions }

### 1. Purchases by Pari-Mutuel Horse Racetracks

This exclusion allows racetracks licensed by the Racing Commission to make purchases of tangible personal property, services, and leases and rentals without the payment of sales or use tax. The state imposes certain license fees, commissions, and taxes on racetracks and horse racing. The purpose of this exclusion is to remove the liability for sales tax in lieu of the special taxes imposed on licensed racetracks.

#### Legal Citation

R.S. 4:168

#### Origin

Acts 1968, No. 554

#### Effective Date

July 19, 1968

#### Beneficiaries

Horse racing tracks licensed by the Louisiana State Racing Commission

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 2. Purchases by Off-Track Wagering Facilities

This exclusion allows off-track wagering facilities licensed by the Racing Commission to make purchases of tangible personal property, services, leases, and rentals without the payment of sales or use tax. The state imposes certain license fees, commissions, and taxes on the racetracks and horse racing. The purpose of this exclusion is to remove the liability for sales tax in lieu of the special taxes imposed on the licensed off-track wagering facilities and to extend the exclusion enjoyed by pari-mutuel racetracks to these off-track wagering facilities.

#### Legal Citation

R.S. 4:227

#### Origin

Acts 1990, No. 1013

#### Effective Date

July 26, 1990

#### Beneficiaries

Off-track wagering facilities licensed by the Louisiana State Racing Commission

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### **3. Purchases by Louisiana Insurance Guaranty Association**

This exclusion allows the tax-free purchase of tangible personal property and the tax-free lease/rental of tangible personal property by the Louisiana Insurance Guaranty Association. The purpose of this exemption is to provide relief from the payment of state sales tax to the Louisiana Insurance Guaranty Association.

#### **Legal Citation**

R.S. 22:2065

#### **Origin**

Acts 1970, No. 81, §1; Redesignated from R.S. 22:1389 by Acts 2008, No. 415, §1

#### **Effective Date**

September 1, 1970

#### **Beneficiaries**

Louisiana Insurance Guaranty Association

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **4. Purchases, Services and Rentals by a Private Company Working for Local Authority on Construction or Operation of Sewerage or Wastewater Treatment Facilities**

The provision allows a private company with a contract to construct or operate a sewerage or wastewater treatment facility for a local governmental authority to be entitled to the same exclusions and exemptions as the governmental authority. The governmental entity has an exclusion for the purchase of tangible personal property and services and the rental/lease of tangible personal property under R.S. 47:301(8)(c). The purpose of this exclusion is to provide financial assistance to local governments through lower contract cost.

#### **Legal Citation**

R.S. 33:4169(D)

#### **Origin**

Acts 1982, No. 795

#### **Effective Date**

September 10, 1982

#### **Related Exclusion**

R.S. 47:301(8)(c)

#### **Beneficiaries**

Private companies and local governments

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### 5. Isolated or Occasional Sales of Tangible Personal Property

This exclusion allows isolated or occasional sales, other than motor vehicles, that are not sold as a part of regular business activity to be sold tax free. This exclusion can be claimed by both businesses and individuals. The purpose of this exclusion is to allow tax-free sales between individuals who are not in the retail business and by businesses for sales outside their normal course of business.

#### Legal Citations

R.S. 47:301(1), R.S. 47:301(10)(c)(ii)(bb)

#### Origin

Acts 1948, No. 9

#### Effective Date

June 7, 1948

#### Beneficiaries

Individuals not in the business of selling and businesses that sell items outside of their normal business activities

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$4,247,000	\$4,332,000

### 6. Installation Charges on Tangible Personal Property

This exclusion allows separately stated installation charges associated with the sale of tangible personal property to be tax free. The purpose of this exclusion is to eliminate the tax on installation charges.

#### Legal Citation

R.S. 47:301(3)(a)

#### Origin

Acts 1948, No. 9

#### Effective Date

June 7, 1948

#### Beneficiaries

Individuals and businesses who purchase items for which an installation charge is made

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$36,061,000	\$36,782,000

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# Sales Tax

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## { Exclusions }

### 7. Separately Stated Labor Charges on Property Repaired Out-Of-State

This exclusion allows labor charges that are separately stated on invoices of repairs performed outside of Louisiana to be excluded from the cost price basis subject to sales tax. Only the cost price of any parts and/or materials used in the performance of the repair will be subject to sales tax. However, if the labor charges are not separately stated on the invoice, the entire charge for the out-of-state repair becomes subject to state sales tax. The purpose of this exclusion is to reduce the amount of out-of-state repair labor costs subject to state sales tax.

#### Legal Citation

R.S. 47:301(3)(b)

#### Origin

Acts 1977, 1st Ex. Session, No. 17

#### Effective Date

July 1, 1978

#### Beneficiaries

Individuals and businesses who have property repaired out of state

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 8. Installation of Board Roads to Oilfield Operators

This exclusion allows installers of board roads, when dealing with oilfield operators, to separately itemize the installation charges associated with the board road and to exclude these charges from sales tax. The purpose of this exclusion is to eliminate the sales tax imposed on installation charges paid by oilfield contractors.

#### Legal Citation

R.S. 47:301(3)(c)

#### Origin

Acts 1983, No. 446

#### Effective Date

July 3, 1983

#### Beneficiaries

Oilfield contractors

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$146,000	\$149,000

---

# Sales Tax

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## { Exclusions }

### 9. Manufacturers Rebates on New Motor Vehicles

This exclusion allows the taxable amount of a new vehicle to be reduced by the amount of a manufacturer's rebate allocated directly to the consumer. The purpose of this exclusion is to relieve the new-car buyer of the tax on the rebate, which represents reductions in the sales price.

#### Legal Citations

R.S. 47:301(3)(e), R.S. 47:301(13)(b)

#### Origin

Acts 1991, No. 350

#### Effective Date

September 6, 1991

#### Beneficiaries

The general public purchasing new motor vehicles where manufacturers' discounts or rebates are transferred directly to the consumer

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$6,409,000	\$6,537,000

### 10. Manufacturers Rebates Paid Directly to a Dealer

This exclusion allows any payments made directly between the manufacturer and a third-party dealer (not the manufacturer's customer) for the manufacturer's product for the specific purpose of reducing the sales price and which actually reduces the price as stated to the consumer for the tangible personal property to be free of sales tax. The actual sales price to be paid directly by the consumer will be subject to sales tax. Manufacturer's coupons used by the consumer as part payment of the "sales price" at the time of purchase and redeemed by the dealer will remain taxable. This exclusion excludes this payment from the definition of "cost price" and "sales price." The purpose of this exclusion is to clearly identify the taxable sales price being paid for tangible personal property by the consumer at the time the property is purchased.

#### Legal Citations

R.S. 47:301(3)(g), R.S. 47:301(13)(e)

#### Origin

Acts 1996, No. 33

#### Effective Date

July 2, 1996

#### Beneficiaries

Dealers and consumers of tangible personal property with a related manufacturer rebate, especially cigarette dealers and consumers

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### 11. Purchases of Manufacturing Machinery and Equipment

This exclusion allows manufacturing machinery and equipment to be purchased free from the state sales, use, lease, and rental tax by eligible manufacturers. The term “manufacturer” is defined as a person whose principal activity is manufacturing, and who is assigned by the Louisiana Workforce Commission a North American Industry Classification code within the agricultural, forestry, fishing, and hunting Sector 11 or manufacturing Sectors 31-33, as they existed in 2002. Acts 2005, No. 471 expanded the definition of manufacturer to include those who would be assigned a NAICS code within Sector 11 or 31-33 but are not required to register with the Louisiana Workforce Commission for unemployment insurance and therefore do not receive such assignment. This same act also enacted a provision that allows machinery and equipment used by an industrial manufacturing plant to generate electric power for self-consumption or cogeneration to be included in the definition of “machinery and equipment” for purposes of the sales tax exclusions for manufacturing and agricultural machinery and equipment. To qualify for the exclusion, the machinery and equipment must be used by the manufacturer in a plant facility and be used predominantly and directly in the actual manufacturing process. Acts 2007, No. 429 further expanded the definition of manufacturer to include certain recyclable material merchant wholesalers.

#### Legal Citation

R.S. 47:301(3)(i), (13)(k) and (28)(a)

#### Origin

Acts 2004, 1<sup>st</sup> Ex. Sess., No. 1

Amended by Acts 2005, No. 471; Acts 2007, No. 429

#### Effective Date

July 1, 2004

### 11. Purchases of Manufacturing Machinery and Equipment (*continued*)

#### Beneficiaries

Manufacturers that have a NAICS Sector code of 31-33 or Sector 11 and certain recyclable material merchant wholesalers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$19,550,000	\$19,941,000

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# Sales Tax

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## { Exclusions }

### 12. Purchases of Certain Machinery and Equipment Used to Produce a News Publication

This exclusion, phased in over seven years, allows certain machinery and equipment used primarily to produce a news publication to be purchased free from state sales, use and lease tax. Effective July 1, 2007, 54 percent of the price of eligible machinery and equipment was excluded from the state sales tax, increasing to 68 percent effective July 1, 2008, then 100 percent effective July 1, 2009.

#### Legal Citation

R.S. 47:301(3)(i)(ii)(aa)(I)(eee), R.S. 47:301(3)(i)(ii)(bb)(III)

#### Origin

Acts 2007, No. 339

#### Effective Date

July 1, 2007

#### Beneficiaries

Producers of news publications

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 11, sales tax section.

### 13. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities

This provision originally provided a state sales tax exclusion for purchases of electric power by paper or wood products manufacturing facilities for the period July 1, 2006 through December 31, 2008, and allowed these facilities to pay 3.3 percent tax on natural gas purchased for energy purposes only up to the purchase price of \$6.20 per MMBtu and fully excluded any amounts in excess of the \$6.20 per MMBtu price.

Acts 2007, No. 471 amends R.S. 47:301(3)(j) and 13(m) and repeals R.S. 47:302(T), 321(J) and 331(R) to provide a full state sales tax exclusion for purchases of electric power and natural gas by paper or wood products manufacturing facilities effective July 1, 2007.

#### Legal Citation

R.S. 47:301(3)(j) and 13(m)

#### Origin

Acts 2005, 1st Ex. Sess., No. 48, amended by Acts 2007, No. 471

#### Effective Date

January 1, 2006

#### Beneficiaries

Paper or wood products manufacturers

#### Estimated Fiscal Effect

Pertinent transactions are subject to 2% state sales tax for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 107, sales tax section.



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# Sales Tax

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## { Exclusions }

### 14. Purchases of Consumables by Paper and Wood Manufacturers and Loggers

This provision creates an exclusion for tangible personal property consumed in the manufacturing process such as fuses, belts, wires, conveyer belts, lubricants, and motor oils and repairs and maintenance of manufacturing machinery and equipment. The exemption is available to manufacturers with an industry group designation of 3211 through 3222 or 11310 pursuant to the North American Industry Classification Code of 2007.

**Legal Citation**

R.S. 47:301(3)(k)

**Origin**

Acts 2009, No. 466

**Effective Date**

August 15, 2009

**Beneficiaries**

Paper and wood manufacturers and loggers

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$68,103,000	\$69,465,000

### 15. Room Rentals at Camp and Retreat Facilities

This provision excludes from sales tax certain room rentals at camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. The qualifying room rentals must be associated with the attendance of a function devoted to the nonprofit organization's purposes. Room rentals to persons merely purchasing lodging at the facility do not qualify for the exclusion.

Qualifying nonprofit organizations have a similar exclusion for places of amusement under R.S. 47:301(14)(b)(iv).

**Legal Citation**

R.S. 47:301(6)(b)

**Origin**

Acts 1998, No. 40, amended by Acts 2005, No. 377

**Effective Date**

August 15, 1998

**Related Exclusion**

R.S. 47:301(14)(b)(iv)

**Beneficiaries**

Qualifying camp and retreat facilities

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

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# Sales Tax

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## { Exclusions }

### 16. Room Rentals at Certain Homeless Shelters

This provision removes certain homeless shelters from the definition of hotel, thereby creating an exclusion from state and local sales tax on lodging charges at these facilities. Qualifying facilities must be operated by a nonprofit organization exempt under Section 501(c)(3) of the Internal Revenue Code and devoted exclusively to temporary housing of homeless transient persons, for periods no longer than 30 days duration. Lodging charges can be no greater than \$20.00 per day.

**Legal Citation**

R.S. 47:301(6)(c)

**Origin**

Acts 2009, No. 456

**Effective Date**

July 1, 2009

**Beneficiaries**

Individual taxpayers who are homeless and transient

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### 17. Rentals or Leases of Certain Oilfield Property to be Re-Leased or Re-Rented

This exclusion allows oilfield equipment rental dealers to rent/lease certain oilfield equipment from other dealers for re-rent or re-lease, without paying a tax on the rental for re-rent or lease for re-lease. The tax is collected on the rental to the final consumer. The purpose of this exclusion is to relieve dealers from having to maintain a large inventory of rental equipment.

**Legal Citation**

R.S. 47:301(7)(b)

**Origin**

Acts 1966, No. 124

**Effective Date**

July 27, 1966

**Beneficiaries**

Oilfield equipment rental dealers

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,506,000	\$2,556,000

---

# Sales Tax

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## { Exclusions }

### 18. Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels

This exclusion allows all rentals, leases, and sales of services involved in the construction or overhaul of U.S. Navy vessels to be free of sales tax and applies to contractors involved with the construction or overhaul of the vessel. The purpose of this exclusion is to make Louisiana shipyards competitive with other states.

#### Legal Citations

R.S. 47:301(7)(c), R.S. 301(14)(h)

#### Origin

Acts 1989, No. 833

#### Effective Date

September 3, 1989

#### Beneficiaries

Shipyards and providers of repair services to U.S. Navy vessels

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$3,716,000	\$3,791,000

### 19. Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines

This exclusion allows Louisiana domiciled commuter airlines to rent, lease, or purchase airplanes or airplane equipment free of general sales tax. The purpose of this exclusion is to remove the tax due on Louisiana domiciled commuter airlines.

#### Legal Citations

R.S. 47:301(7)(d), R.S. 47:301(10)(k)

#### Origin

Acts 1991, No. 772

#### Effective Date

July 1, 1991

#### Beneficiaries

Louisiana-based commuter airlines

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### 20. Purchases, Leases, and Sales of Services by Free Hospitals

This exclusion allows hospitals that provide free care to all patients to purchase, lease, or rent tangible personal property, or receive sales of services without paying sales tax. The purpose of this exclusion is to provide financial relief to hospitals providing free services.

#### Legal Citations

R.S. 47:301(7)(e), R.S. 47:301(10)(p), R.S. 47:301(18)(c)

#### Origin

Acts 1994, No. 6, amended by Acts 1996, No. 43

#### Effective Date

July 1, 1994

#### Beneficiaries

Hospitals that provide free care to all patients

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,021,000	\$2,061,000

### 21. Certain Educational Materials and Equipment Used for Classroom Instruction

This exclusion allows approved parochial and private elementary and secondary schools that comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code to rent, lease, or purchase specific materials and equipment for classroom instruction free of sales tax. The materials and equipment are limited to books, workbooks, computers, computer software, films, videos, and audio tapes. These items must be used for classroom instruction only. This statute also excludes the sales of tangible personal property by the approved school from the sales tax, when the proceeds of such sales are used solely and exclusively to support the school. This exclusion for sales does not allow tax-free sales to students or their families by promoters or regular dealers through the use of the school name or facilities. The purpose of this exclusion is to allow financial relief to qualifying schools for classroom materials and equipment and to assist in fundraising.

#### Legal Citations

R.S. 47:301(7)(f), R.S. 47:301(10)(q), R.S. 47:301(18)(e)

#### Origin

Acts 1996, No. 15, amended by Acts 1998, No. 47; Acts 2000, No.33; Acts 2003, No.141; Acts 2005, No. 357; Acts 2009, No. 206

#### Effective Date

July 1, 1997

#### Beneficiaries

Qualifying parochial and private elementary and secondary schools

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$510,000	\$521,000

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# Sales Tax

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## { Exclusions }

### **22. Sales and Rentals to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.**

This exclusion allows Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc., to purchase, lease, or rent tangible personal property without the payment of sales tax when the property is used by their educational and public service programs for youth. The purpose of this exclusion is to provide financial relief to these two organizations.

#### **Legal Citations**

R.S. 47:301(7)(g), R.S. 47:301(10)(r), R.S. 47:301(18)(f)

#### **Origin**

Acts 1996, No. 20

#### **Effective Date**

July 1, 1996

#### **Beneficiaries**

Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### **23. Vehicle Rentals for Re-Rent to Warranty Customers**

This provision allows licensed motor vehicle dealers to lease or rent motor vehicles without the payment of the tax when the vehicles will be provided at no charge to their customers under the terms of the warranty agreement associated with the purchase of a motor vehicle. The provision also extends to work associated with an applicable warranty that has lapsed and the rental is provided at no charge. The purpose of this exclusion is to provide financial assistance to motor vehicle dealers.

#### **Legal Citation**

R.S. 47:301(7)(h)

#### **Origin**

Acts 1998, No. 49

#### **Effective Date**

August 1, 1998

#### **Beneficiaries**

Motor vehicle dealers

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

---

# Sales Tax

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## { Exclusions }

### **24. Property Used in the Manufacture, Production, or Extraction of Unblended Diesel**

This provision excludes from the definitions of the terms “lease or rental,” “sale at retail,” and “use” manufacturing machinery and equipment that is used to manufacture, produce, or extract unblended biodiesel. “Unblended biodiesel” means a fuel comprised of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated B100, and meeting the requirements of the definition provided for in D 6751 of the American Society of Testing and Materials, before such fuel is blended with a petroleum-based diesel fuel.

#### **Legal Citation**

R.S. 47:301(7)(j), R.S. 47:301(10)(y), R.S. 47:301(18)(k)

#### **Origin**

Acts 2005, No. 345, amended by Acts 2011, No. 374

#### **Effective Date**

July 1, 2005

#### **Beneficiaries**

Taxpayers that manufacture, produce or extract unblended biodiesel

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **25. Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer**

This exclusion allows a manufacturer who is assigned by the Louisiana Workforce Commission, a North American Industrial Classification System Code within the manufacturing sectors 31-33 as they existed in 2002 to lease or rent pallets used to package products produced by the manufacturer without the payment of sales or use taxes.

#### **Legal Citation**

R.S. 47:301(7)(l)

#### **Origin**

Acts 2007, No. 419

#### **Effective Date**

July 1, 2008

#### **Beneficiaries**

Manufacturers who are assigned by the Louisiana Workforce Commission, a North American Industrial Classification System Code within the manufacturing sectors 31-33 as they existed in 2002

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### 26. Leases or Rentals by Short-Term Equipment Rental Dealers for Re-Lease or Re-Rental

This provision creates an exclusion for tangible personal property that is leased or rented by qualifying short-term equipment rental dealers for the purpose of re-rental or re-lease. The exclusion is only available to short-term equipment rental dealers whose primary business is classified using the NAICS code 532412 or 532310. In addition, the primary business must be derived from the rental of property for periods of less than 365 days, an undefined period or under an open-ended agreement.

#### Legal Citation

R.S. 47:301(7)(m)

#### Origin

Acts 2021, No. 7

#### Effective Date

October 1, 2021

#### Beneficiaries

Qualifying short-term equipment rental dealers

#### Estimated Fiscal Effect

Beginning October 1, 2021, pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$82,000	\$84,000

### 27. Purchases by Regionally Accredited Independent Educational Institutions

This exclusion allows qualifying educational institutions to purchase, lease, or rent tangible personal property or receive services without the payment of general sales tax. The exclusion does not extend to sales made by the institutions. The purpose of this exclusion is to provide financial assistance to qualifying institutions.

#### Legal Citation

R.S. 47:301(8)(b)

#### Origin

Acts 1990, No. 1064

#### Effective Date

July 1, 1990

#### Beneficiaries

Independent educational institutions

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$999,000	\$1,019,000

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# Sales Tax

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## { Exclusions }

### 28. Purchases by State and Local Governments

This exclusion allows all boards, agencies, or commissions of the state of Louisiana or any local authority within Louisiana to purchase, lease, or rent tangible personal property, or receive services without being subject to general sales tax by excluding Louisiana state and local governments from the definition of "person." The purpose of this exclusion is to remove governmental authorities from taxation.

#### Legal Citation

R.S. 47:301(8)(c)

#### Origin

Acts 1991, No. 1029, amended by Acts 2007, No. 162

#### Effective Date

September 1, 1991

#### Beneficiaries

All Louisiana state and local governmental authorities

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$379,945,000	\$387,544,000

*Note:* This amount includes the total revenue loss for purchases by state and local government and sales to the U.S. Government. (See number 39, sales tax section).

### 29. Purchases of Certain Bibles, Songbooks, or Literature by Certain Religious Institutions for Instructional Classes

This exclusion removes "churches" and "synagogues" granted exemption by the United States Internal Revenue Service under Section 501(c)(3) of the United States Internal Revenue Code from the definition of "dealer" when they purchase bibles, songbooks, or literature used for religious instruction classes. The purpose of this exclusion is to allow financial relief to qualifying churches and synagogues.

#### Legal Citation

R.S. 47:301(8)(d)

#### Origin

Acts 1996, No. 28

#### Effective Date

July 1, 1996

#### Beneficiaries

Qualifying churches and synagogues

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
Prohibited	Prohibited



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# Sales Tax

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## { Exclusions }

### 30. Purchases by the Society of the Little Sisters of the Poor

This provision excludes the Society of the Little Sisters of the Poor from the definition of “person.” This allows the Society to purchase tangible personal property and services and lease or rent tangible personal property without paying general sales tax. This exclusion is limited to the Society as a whole and does not extend to individual members. This exclusion does not apply to sales made by the Society. The purpose of this exclusion is to provide financial assistance to the Society of the Little Sisters of the Poor.

**Legal Citation**

R.S. 47:301(8)(e)

**Origin**

Acts 1998, No. 40

**Effective Date**

August 15, 1998

**Beneficiaries**

Society of the Little Sisters of the Poor

**Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
Prohibited	Prohibited

### 31. Purchases by Nonprofit Entities that Sell Donated Goods

This provision allows an exclusion from sales and use taxes for purchases by nonprofit entities that sell donated goods and spend 75 percent or more of revenues on directly employing or training persons with disabilities or workplace disadvantages. Nonprofit entities must apply for an exclusion certificate annually with each exclusion certificate effective for a one-year period.

**Legal Citation**

R.S. 47:301(8)(f)

**Origin**

Acts 2005, No. 393

**Effective Date**

July 1, 2005

**Beneficiaries**

Qualifying nonprofit entities

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$3,530,000	\$3,601,000

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# Sales Tax

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## { Exclusions }

### 32. Purchases of Automobiles for Lease or Rental

This exclusion allows rental companies to purchase automobiles without paying the general sales tax if the property is to be used solely as rental property. The purpose of this exclusion is to give automobile dealers financial relief and to make them more competitive with dealers in neighboring states that exempt the same transactions.

#### Legal Citation

R.S. 47:301(10)(a)(i), R.S. 47:305.36

#### Origin

Acts 1990, No. 140 and No. 1030

#### Effective Date

July 1, 1990

#### Duplicate Provision

R.S. 47:305.36 (limited to motor vehicles, trailers, and semi-trailers)

#### Beneficiaries

Louisiana rental dealers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$53,774,000	\$54,849,000

### 33. Sales of Marijuana for Therapeutic Use

This exclusion allows marijuana recommended for therapeutic use by patients clinically diagnosed with a certain debilitating medical condition as defined in R.S. 40:1046 to be purchased tax free. The purpose of this exclusion is to provide financial assistance to persons using marijuana to treat a certain debilitating medical condition.

#### Legal Citation

R.S. 40:1046, R.S. 47:301(10)(ii)

#### Origin

Acts 2019, No. 331

#### Effective Date

July 1, 2019

#### Beneficiaries

Persons using marijuana to treat debilitating medical conditions

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use tax for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,129,000	\$1,152,000

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# Sales Tax

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## { Exclusions }

### 34. Purchases of Tangible Personal Property for Lease or Rental

This exclusion allows rental companies to purchase tangible personal property without paying the general sales tax if the property is to be used solely as rental property. The exclusion's effective dates varies based on the type of property being purchased. The purpose of this exclusion is to give dealers financial relief and to make them more competitive with dealers in neighboring states that exempt the same transactions.

#### Legal Citations

R.S. 47:301(10)(a)(iii), R.S. 47:301(18)(a)(iii)

#### Origin

Acts 1990, No. 140 and No. 1030

#### Effective Date

July 1, 1990

#### Duplicate Provision

R.S. 47:305.36 (limited to motor vehicles, trailers, and semi-trailers)

#### Beneficiaries

Louisiana rental dealers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$15,371,000	\$15,678,000

### 35. Natural Gas Used in the Production of Iron

This exclusion allows purchases of natural gas to be free of sales tax when the natural gas is used to manufacture iron using the "direct reduced iron process." The exclusion considers the natural gas to be a material for further processing into an article of tangible personal property. The purpose of this exclusion is to provide a company or an industry an incentive to locate in Louisiana.

#### Legal Citation

R.S. 47:301(10)(c)(i)(bb)

#### Origin

Acts 1995, No. 284

#### Effective Date

July 1, 1995

#### Beneficiaries

Iron manufacturers using the "direct reduced iron process"

#### Estimated Fiscal Effect

Pertinent transactions are subject to 2% state sales tax for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 107, sales tax section.

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# Sales Tax

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## { Exclusions }

### 36. Electricity for Chlor-Alkali Manufacturing Process

This exclusion allows tax-free purchases of electricity when the electricity is used in the chlor-alkali manufacturing process. The chlor-alkali manufacturers are responsible for reporting the amount of electricity used to the utility company. The purpose of this exclusion is to remove chlor-alkali manufacturers from taxation on their purchases of electricity.

#### Legal Citation

R.S. 47:301(10)(c)(ii)(aa)

#### Origin

Acts 1987, No. 199

#### Effective Date

July 1, 1987

#### Beneficiaries

Chlor-alkali manufacturers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$15,703,000	\$16,018,000

### 37. Sales of Human-Tissue Transplants

This exclusion allows the tax-free sale of human tissue that is to be transplanted from one individual into another recipient individual. Human-tissue transplants are defined to include all human organs, bones, skin, cornea, blood, or blood products. The purpose of this exclusion is to allow human tissue used in transplants to be excluded from sales tax.

#### Legal Citation

R.S. 47:301(10)(d)

#### Origin

Acts 1987, No. 435

#### Effective Date

July 9, 1987

#### Beneficiaries

Transplant recipients

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,439,000	\$2,488,000

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# Sales Tax

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## { Exclusions }

### 38. Sales of Raw Agricultural Commodities

This exclusion allows the sale of raw agricultural products sold for further production of crops or animals for market to be free of general sales tax. This exclusion includes feed, seed, and fertilizer. Raw agricultural products are exempt as a resale item under R.S. 47:301(10)(e). The sales tax is collected on the sale of the finished product. The purpose of this exclusion is to clarify that raw agricultural commodities are not subject to sales tax. Effective January 1, 2018, raw agricultural commodities as provided in R.S. 47:301(10)(e) are excluded from sales tax when sold to a commercial farmer as defined in R.S. 47:301(30).

#### Legal Citation

R.S. 47:301(10)(e), R.S. 47:305(A)(4)(b)(i) and (iii)

#### Origin

Acts 1988, No. 307

#### Effective Date

July 7, 1988

#### Duplicate Provision

R.S. 47:305(A)(3)

#### Beneficiaries

Producers of crops and livestock

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$9,649,000	\$9,842,000

### 39. Sales to the United States Government and its Agencies

This exclusion allows sales made directly to the government of the United States or its agencies to be excluded from tax. The Constitution of the United States forbids the same taxation. This exclusion also applies to those companies with an agency status, where title to the tangible personal property purchased transfers immediately to the government. The purpose of this exclusion is to meet the requirements of the Constitution of the United States.

#### Legal Citation

R.S. 47:301(10)(g)

#### Origin

Acts 1989, No. 833

#### Effective Date

September 3, 1989

#### Beneficiaries

United States government and its agencies

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 28, sales tax section.

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# Sales Tax

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## { Exclusions }

### 40. Sales of Food Items by Youth Organizations

This exclusion allows youth organizations chartered by Congress, such as the Boy Scouts and Girl Scouts, to sell food free of sales tax. The purpose of this exclusion was to remove these sales from taxation.

#### Legal Citation

R.S. 47:301(10)(h)

#### Origin

Acts 1989 2<sup>nd</sup> Ex. Sess., No. 10

#### Effective Date

September 8, 1989

#### Duplicate Provision

R.S. 47:305.14

#### Beneficiaries

Qualifying youth groups

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### 41. Purchases of New or Used School Buses

This exclusion allows for the purchase of a new or used school bus, that is less than five years old, free of sales tax. The bus must be used exclusively for public elementary or secondary schools, public elementary or secondary laboratory schools operated by a public college or university along with nonpublic elementary and secondary schools approved by the Louisiana Board of Elementary and Secondary Education. The bus must meet all required safety specifications, be painted national school bus chrome and be purchased from a licensed motor vehicle dealer.

#### Legal Citation

R.S. 47:301(10)(i)

#### Origin

Act 1990, No. 724, amended by Acts 2021, No. 166

#### Effective Date

July 1, 2021

#### Beneficiaries

Purchasers of school buses such as public schools and approved non-public elementary and secondary schools

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$881,000	\$899,000

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# Sales Tax

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## { Exclusions }

### 42. Tangible Personal Property Sold or Donated to Food Banks

This exclusion allows food banks, as defined under R.S. 9:2799, to purchase any tangible personal property, including food, free of sales tax. The purpose of this exclusion is to give qualifying food banks greater purchasing power.

#### Legal Citation

R.S. 47:301(10)(j), R.S. 47:301(18)(a)(i)

#### Origin

Acts 1990, No. 817, amended by Acts 1992, No. 514

#### Effective Date

September 7, 1990

#### Beneficiaries

Qualifying food banks

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$17,000	\$17,000

### 43. Pollution Control Devices and Systems

This exclusion allows industry to purchase pollution-control equipment free of general sales tax. The purpose of this exclusion is to encourage companies to purchase and install necessary equipment to cut industrial air, noise, groundwater, and other pollution.

#### Legal Citation

R.S. 47:301(10)(l)

#### Origin

Acts 1991, No. 1019

#### Effective Date

September 6, 1991

#### Beneficiaries

Industrial facilities that purchase pollution-control equipment

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### 44. Certain Aircraft Assembled in Louisiana

This exclusion allows aircraft manufactured or assembled in Louisiana meeting certain criteria to be sold free of general sales tax. For sales prior to June 19, 2015, the exemption applied to aircraft with a capacity in excess of fifty persons. For sales on or after June 19, 2015, the exemption applies to aircraft with a maximum capacity of eight persons. The purpose of this exclusion is to encourage aircraft companies to locate an assembly plant or manufacturing facility within this state.

#### Legal Citation

R.S. 47:301(10)(m)

#### Origin

Acts 1992, No. 226, amended by Acts 2015, No. 116

#### Effective Date

August 21, 1992

#### Beneficiaries

Aircraft manufacturing companies located in Louisiana

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$44,000	\$45,000

### 45. Pelletized Paper Waste Used in a Permitted Boiler

This exclusion allows purchases of pelletized paper waste for the exclusive use as combustible fuel by an electric utility or in an industrial manufacturing, processing, compounding, reuse, or production process, including the generation of electricity or process steam to be made free of the general sales tax. The purpose of this exclusion is to encourage the use of pelletized paper waste in boilers.

#### Legal Citation

R.S. 47:301(10)(n)

#### Origin

Acts 1992, No. 926

#### Effective Date

July 1, 1993

#### Beneficiaries

Industries that convert boiler equipment to use pelletized paper waste as fuel

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.



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# Sales Tax

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## { Exclusions }

### 46. Purchases of Equipment by Bona Fide Volunteer and Public Fire Departments

This exclusion allows bona fide volunteer and public fire departments to purchase equipment used in fire fighting without the payment of general sales tax. Public fire departments are currently excluded from taxation under the governmental exclusion on all purchases, including non fire-fighting equipment. In addition, many fire departments named "volunteer" are actually fire protection districts and excluded from taxation under the governmental exclusions.

#### Legal Citation

R.S. 47:301(10)(o)

#### Origin

Acts 1992, No. 926, amended by Acts 1998, No. 37

#### Effective Date

July 1, 1992

#### Beneficiaries

Bona fide volunteer and public fire departments

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$46,000	\$47,000

### 47. Sales of Telephone Directories by Advertising Companies

This exclusion allows advertising companies that are not affiliated with telephone service providers to transfer title or possession of telephone directories free from the state sales or use tax if the telephone directories will be distributed free of charge to the recipients.

#### Legal Citation

R.S. 47:301(10)(t), R.S. 47:301(18)(h)

#### Origin

Acts 2002, No. 58

#### Effective Date

June 25, 2002

#### Beneficiaries

Advertising companies distributing telephone directories

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### **48. Sales of Cellular Telephones and Electronic Accessories**

This exclusion from state and local sales and use tax applies to the withdrawal, use, distribution, consumption, storage, donation, or disposition of cellular, PCS, or wireless telephones when provided in conjunction with the sale of a cellular service contract. The term “sales price” means and includes the greater of the amount of money actually received by the dealer from the purchaser for each such telephone, or 25 percent of the cost of the telephone to the dealer, but does not include any amount received by the dealer from the purchaser for providing mobile telecommunications services or any commissions, fees, rebates, or other amounts received by the dealer from any source other than the purchaser as a result of or in connection with the sale of the telephone.

#### **Legal Citation**

R.S. 47:301(10)(v), R.S. 47:301(13)(g) and (h), R.S. 47:301(18)(i)

#### **Origin**

Acts 2002, No. 85, amended by Acts 2007, No. 358

#### **Effective Date**

June 28, 2002

#### **Beneficiaries**

Cellular, PCS, or wireless telephone service providers

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **49. Purchases of Butane, Propane and Liquefied Petroleum Gas by Residential Consumers**

This exclusion allows the tax-free purchase of any fuel or gas, including butane and propane, by the consumer for residential use. The purpose of this exclusion is to provide financial assistance to consumers.

#### **Legal Citation**

R.S. 47:301(10)(x)

#### **Origin**

Acts 2004, 1<sup>st</sup> Extraordinary Session, No. 8, amended by Acts 2017, No. 424

#### **Effective Date**

July 1, 2004

#### **Beneficiaries**

Residential consumers

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 214, sales tax section.

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# Sales Tax

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## { Exclusions }

### 50. Donation of Toys

This exclusion from state and local sales and use tax applies to nonprofit organizations that are exempt from federal taxation pursuant to Section 501(c)(3) of the Internal Revenue Code if the sole purpose of the purchasing organization is to donate toys to children and the toys are in fact, donated. The organizations are required to obtain exemption certificates from the Department of Revenue or the tax collector of the political subdivision.

#### Legal Citation

R.S. 47:301(10)(aa)(i), R.S. 47:301(18)(m)

#### Origin

Acts 2005, No. 293

#### Effective Date

July 1, 2005

#### Beneficiaries

Nonprofit organizations that purchase toys to donate to children

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### 51. Natural Gas Held, Used, or Consumed in Providing Natural Gas Storage Services or Operating Natural Gas Storage Facilities

This provision allows a state sales and use tax exclusion for purchases of natural gas to be held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.

#### Legal Citation

R.S. 47:301(10)(bb)

#### Origin

Acts 2005, No. 364

#### Effective Date

June 30, 2005

#### Beneficiaries

Taxpayers that provide natural gas storage services or operate natural gas storage facilities

#### Estimated Fiscal Effect

Pertinent transactions are subject to 2% state sales tax for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 107, sales tax section.

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# Sales Tax

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## { Exclusions }

### 52. Purchases by a Private Postsecondary Academic Degree-Granting Institution

This provision excludes from the terms “retail sale” or “sale at retail” and “use” the purchase, importation, storage, distribution, or exportation of, or exercise of any right or power over, textbooks and course-related software by a private postsecondary academic degree granting institution, accredited by a national or regional commission that is recognized by the United States Department of Education, is licensed by the Board of Regents, has its main location within this state, and offers only online instruction. These exclusions apply if the textbooks and course-related software are physically outside of this state when purchased from a vendor outside of this state and then imported into this state, the first student use of the textbooks and course-related software occurs outside of this state, and the textbooks and course-related software are provided to the student free of charge.

#### Legal Citation

R.S. 47:301(10)(cc), R.S. 47:301(18)(n)

#### Origin

Acts 2005, No. 457

#### Effective Date

July 11, 2005

#### Beneficiaries

Students attending a private postsecondary academic institution which offers only online instruction

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$356,000	\$363,000

### 53. Purchases of Food Items for School Lunch or Breakfast Programs by Nonpublic Elementary or Secondary Schools

This exclusion allows nonpublic elementary or secondary schools that participate in the National School Lunch and School Breakfast Programs or nonprofit corporations that serve students and participate in the national program, to purchase food items for these programs without the payment of sales or use tax.

#### Legal Citation

R.S. 47:301(10)(dd)

#### Origin

Acts 2007, No. 430

#### Effective Date

October 1, 2007

#### Beneficiaries

Nonpublic elementary or secondary schools that participate in the National School Lunch and School Breakfast Programs and nonprofit corporations that participate in the national program

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 119, sales tax section.

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# Sales Tax

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## { Exclusions }

### 54. Purchases of Storm Shutter Devices

This provision allows for the purchase of storm shutter devices, defined as materials and products manufactured, rated, and marketed specifically for the purpose of preventing window damage from storms, without any sales or use tax.

#### Legal Citation

R.S. 47:301(10)(ee), R.S. 47:301(18)(o)

#### Origin

Acts 2007, No. 462

#### Effective Date

July 1, 2007

#### Beneficiaries

Purchasers of storm shutter devices

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 55. Sales of Tangible Personal Property by the Louisiana Military Department

This provision creates an exclusion for the sales of tangible personal property by the Louisiana Military Department which occur on an installation or other property owned or operated by the Military Department.

#### Legal Citation

R.S. 47:301(10)(ff)

#### Origin

Acts 2009, No. 443

#### Effective Date

July 1, 2009

#### Beneficiaries

Taxpayers who purchase tangible personal property from the Louisiana Military Department

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

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# Sales Tax

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## { Exclusions }

### 56. Sales of Anthropogenic Carbon Dioxide Used in Qualified Tertiary Recovery Projects

This provision creates an exclusion from sales and use tax for anthropogenic carbon dioxide used in qualified tertiary recovery projects approved by the Department of Natural Resources.

#### Legal Citation

R.S. 47:301(10)(gg), R.S. 47:301(18)(p)

#### Origin

Acts 2009, No. 450

#### Effective Date

July 1, 2009

#### Beneficiaries

Taxpayers who use anthropogenic carbon dioxide in qualified tertiary recovery projects approved by the Department of Natural Resources

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 57. Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by a Domestic Nonprofit Organization

This exclusion exempts the sales of tangible personal property at, admissions to, and parking fees for an event providing Louisiana heritage, culture, crafts, art, food and music which is sponsored by a nonprofit organization. Qualifying events must transpire over a minimum of seven days but not more than twelve days and have a Five-Year annual average attendance of at least three hundred thousand over the duration of the event. The purpose of this exemption is to provide financial assistance to qualifying organizations.

#### Legal Citation

R.S. 47:301(10)(hh) and (14)(k), R.S. 47:305.14(A)(1)(b)

#### Origin

Acts 2011, No. 372

#### Effective Date

October 1, 2011

#### Beneficiaries

New Orleans Jazz and Heritage Festival

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

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# Sales Tax

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## { Exclusions }

### 58. Articles Traded in on Tangible Personal Property

This exclusion allows credits for trade-ins of like property to be free of general sales tax. The trade-in credits are excluded from the definition of sales price. The purpose of this exclusion is to effect a reduction in the taxable sales price for consumers.

#### Legal Citation

R.S. 47:301(13)(a)

#### Origin

Acts 1989, 2<sup>nd</sup> Ex. Sess., No. 14

#### Effective Date

August 1, 1989

#### Beneficiaries

Any persons or businesses that purchase tangible personal property utilizing trade-ins

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$539,000	\$550,000

### 59. First \$50,000 of New Farm Equipment Used in Poultry Production

This exclusion allows farmers engaged in poultry production relief from the general sales tax on the first \$50,000 of equipment purchased for use in poultry production. The purpose of this exclusion is to extend to poultry farmers similar tax relief extended to other farmers under R.S. 47:305.25.

#### Legal Citation

R.S. 47:301(13)(c)

#### Origin

Acts 1991, No. 388

#### Effective Date

July 8, 1991

#### Beneficiaries

Poultry farmers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 147, sales tax section.

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# Sales Tax

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## { Exclusions }

### 60. Specialty Mardi Gras Items Purchased or Sold by Certain Organizations

This exclusion allows nonprofit carnival organizations domiciled within Louisiana and participating in a parade sponsored by a carnival organization to sell specialty items to members for fund-raising purposes free from the state and local sales tax.

#### Legal Citation

R.S. 47:301(13)(l), R.S. 47:305.40

#### Origin

Acts 2005, No. 410

#### Effective Date

August 15, 2005

#### Beneficiaries

Nonprofit carnival organizations

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 61. Admissions Charges to Athletic or Entertainment Events of Colleges and Universities

This exclusion allows the tax-free sale of tickets for admission to all athletic or entertainment events by colleges and universities. The purpose of this exclusion is to relieve these educational institutions from the burden of collecting and remitting state sales tax on these transactions.

#### Legal Citation

R.S. 47:301(14)(b)(i)(aa)

#### Origin

Acts 1948, No. 9, amended by Acts 1976, No. 481

#### Effective Date

June 7, 1948

#### Beneficiaries

Colleges and universities

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$48,000	\$49,000



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# Sales Tax

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## { Exclusions }

### 62. Admissions Charges to Athletic or Entertainment Events of Elementary and Secondary Schools

This exclusion allows the tax-free sale of tickets for admission to all athletic or entertainment events by elementary and secondary schools. The purpose of this exclusion is to relieve these educational institutions from the burden of collecting and remitting state sales tax on these transactions.

#### Legal Citation

R.S. 47:301(14)(b)(i)(aa)

#### Origin

Acts 1948, No. 9, amended by Acts 1976, No. 481

#### Effective Date

June 7, 1948

#### Beneficiaries

Elementary and secondary schools

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$454,000	\$463,000

### 63. Membership Fees or Dues of Nonprofit or Civic Organizations

This exclusion allows the tax-free sale of membership dues for access to the facilities of nonprofit civic organizations, such as the Young Men's Christian Association (YMCA), Young Women's Christian Association (YWCA), Catholic Youth Organization (CYO), etc. The purpose of this exclusion is to provide financial assistance to qualifying organizations.

#### Legal Citation

R.S. 47:301(14)(b)(i)(bb)

#### Origin

Acts 1948, No. 9, amended by Acts 1976, No. 481

#### Effective Date

June 7, 1948

#### Beneficiaries

Certain nonprofit organizations

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$160,000	\$163,000

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# Sales Tax

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## { Exclusions }

### 64. Admissions to Museums

This exclusion allows tax-free admissions to museums by defining a place of amusement to not include museums. The purpose of this exclusion is to provide financial assistance to museums.

#### Legal Citation

R.S. 47:301(14)(b)(ii)

#### Origin

Acts 1989, No. 796, amended by Acts 1991, No. 172

#### Effective Date

September 3, 1989

#### Beneficiaries

Museums, which include planetariums, aquariums, and natural history and art museums

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 65. Admissions to Places of Amusement at Camp and Retreat Facilities

This provision excludes from the tax certain room rentals at camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. The qualifying room rentals must be associated with the attendance of a function devoted to the nonprofit organization's purposes. Room rentals to persons merely purchasing lodging at the facility do not qualify for the exclusion.

Qualifying nonprofit organizations have a similar exclusion for places of amusement under R.S. 47:301(6)(b).

#### Legal Citation

R.S. 47:301(14)(b)(iv)

#### Origin

Acts 1998, No. 40, amended by Acts 2005, No. 377

#### Effective Date

August 15, 1998

#### Related Exclusion

R.S. 47:301(6)(b)

#### Beneficiaries

Qualifying camp and retreat facilities

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$26,000	\$27,000

# Sales Tax

## { Exclusions }

### 66. Repair Services Performed in Louisiana When the Repaired Property is Exported

This exclusion allows Louisiana dealers to repair tangible personal property from other states tax-free, if the property is delivered back to the other state by the Louisiana dealer or by common carrier. The purpose of this exclusion is to allow Louisiana dealers to be competitive with dealers in neighboring states.

#### Legal Citation

R.S. 47:301(14)(g)(i)(bb)(I)

#### Origin

Acts 1977, 1<sup>st</sup> Ex. Sess., No. 17, amended by Acts 2007, No. 173

#### Effective Date

July 1, 1978

#### Beneficiaries

Louisiana repair shops located near the boundaries of the neighboring states

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,080,000	\$2,121,000

### 67. Repairs, Renovations, or Conversions of Drilling Rigs

This exclusion allows a drilling rig used exclusively for the exploration or development of minerals outside the territorial limits of the state in the outer continental shelf waters to be repaired, renovated or converted without the owner paying sales or use taxes.

#### Legal Citation

R.S.47:301(14)(g)(iii)

#### Origin

Acts 2007, No. 173

#### Effective Date

June 27, 2007

#### Related Exemption

R.S. 47:305(I)

#### Beneficiaries

Oilfield companies using drilling rigs exclusively for the exploration or development of minerals outside the territorial limits of the state in the outer continental shelf waters

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$13,692,000	\$13,966,000

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# Sales Tax

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## { Exclusions }

### 68. Surface Preparation, Coating, and Painting of Certain Aircraft

This exclusion allows Louisiana dealers to perform surface preparation, coating and painting of fixed rotary wing military aircraft or certain certified transport category aircraft tax free. The Federal Aviation Administration registration address of the aircraft must not be in Louisiana. The purpose of this exclusion is to allow Louisiana dealers to be competitive with dealers in neighboring states.

#### Legal Citation

R.S. 47:301(14)(g)(iv)

#### Origin

Acts 2017, No. 279

#### Effective Date

July 1, 2017

#### Beneficiaries

Louisiana dealers who repair airplanes

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$541,000	\$552,000

### 69. Sales of Platinum, Gold, and Silver Bullion and Numismatic Coins at Certain Trade Shows

This exclusion allows the sales of platinum, gold and silver bullion that is valued solely upon its precious metal content. The exemption applies whether the metal is in coin or ingot form. In addition, the sale of numismatic coins having a sales price of less than \$1,000 or sold at national, statewide, or multi-parish coin trade shows are to be free of the general sales tax. The purpose of this exclusion is to provide for tax-free sales of monetized bullion and numismatic coins.

#### Legal Citation

R.S. 47:301(16)(b)(ii)

#### Origin

Acts 1991, No. 292, amended by Acts 2013, No. 396; Acts 2017, No. 340

#### Effective Date

July 1, 1991

#### Beneficiaries

Dealers and purchasers of numismatic coins and bullion

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$3,479,000	\$3,548,000

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# Sales Tax

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## { Exclusions }

### **70. Certain Geophysical Survey Information and Data Analyses**

This exclusion allows geophysical information and data provided under a restricted-use agreement to be free of sales tax. This exclusion excludes these transactions from the definition of tangible personal property. These transactions do not constitute an exchange of tangible personal property and are not subject to tax. The purpose of this exclusion is to clarify that tax is not due on geophysical surveys.

#### **Legal Citation**

R.S. 47:301(16)(b)(iii)

#### **Origin**

Acts 1988, No. 355

#### **Effective Date**

July 7, 1988

#### **Beneficiaries**

Oil exploration and geophysical survey companies

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### **71. Vehicle Repairs Subsequent to Warranty Lapse**

This exclusion allows the tax-free sale of a repair of a vehicle that is performed by a licensed motor vehicle dealer which is performed subsequent to the lapse of the applicable warranty on that vehicle and at no charge to the owner. The purpose of this exclusion is to provide financial relief to owners of motor vehicles.

#### **Legal Citation**

R.S. 47:301(16)(c)

#### **Origin**

Acts 1948, No. 9, amended by Acts 1992, No. 884

#### **Effective Date**

June 7, 1948

#### **Beneficiaries**

Owners of motor vehicles

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### 72. Work Products of Certain Professionals

This provision excludes the work product of licensed or regulated professionals under Title 37. The work products of these professionals that are written on paper, stored on magnetic or optical media, or transmitted by electronic device, such as tax returns and wills, that is created in the normal course of business is excluded from the definition of tangible personal property. This exclusion specifically does not apply to work products that consist of the creation, modification, updating, or licensing of computer software. The purpose of this exclusion is to ensure that governmental entities do not attempt to tax the work product of Title 37 professionals.

#### Legal Citation

R.S. 47:301(16)(e)

#### Origin

Acts 1998, No. 46

#### Effective Date

June 24, 1998

#### Beneficiaries

Professionals licensed or regulated under Title 37

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$969,000	\$988,000

### 73. Pharmaceuticals Administered to Livestock for Agricultural Purposes

This exclusion allows pharmaceuticals to be sold or purchased free from sales tax when administered to livestock that are used for agricultural purposes. Pharmaceuticals must be registered with the Louisiana Department of Agriculture and Forestry to qualify. This exclusion duplicates provisions of other exclusions and exemptions.

#### Legal Citation

R.S. 47:301(16)(f)

#### Origin

Acts 2000, No. 33, amended by Acts 2006, No. 41

#### Effective Date

July 1, 2000

#### Beneficiaries

Livestock farmers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$140,000	\$143,000

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# Sales Tax

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## { Exclusions }

### 74. Used Manufactured Homes and 54 Percent of Cost of New Manufactured Homes

This exclusion provides that used manufactured homes and 54 percent of the cost of new factory built homes can be purchased free from sales tax. A factory built home includes a manufactured home, modular home, mobile home, or residential mobile home with or without a permanent foundation, which includes plumbing, heating, and electrical systems.

#### Legal Citation

R.S. 47:301(16)(g)

#### Origin

Acts 2000, No. 30, amended by Acts 2001, No. 1212; Acts 2009, No. 500

#### Effective Date

July 1, 2001

#### Beneficiaries

Individuals that purchase new and used manufactured homes

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$24,744,000	\$25,239,000

### 75. Purchases of Certain Custom Computer Software

This exclusion, phased in over four-years, excludes custom computer software from the definition of tangible personal property. The percentage excluded from the cost price of custom software is 25 percent in the first year, increasing by 25 percent each fiscal year until fully exempt on June 30, 2005. In order to be considered "custom computer software," the computer software must require preparation, creation, adaptation, or modification by the vendor in order to be used in a specific work environment or to perform a specific function for the user.

#### Legal Citation

R.S. 47:301(16)(h), (22) and (23)

#### Origin

Acts 2002, 1<sup>st</sup> Ex. Sess., No. 7

#### Effective Date

July 1, 2002

#### Beneficiaries

Dealers and consumers of custom computer software

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### 76. Materials Used Directly in the Collection of Blood

This exclusion allows nonprofit blood banks and blood collection centers to purchase materials used directly in the collection, separation, treatment, testing, and storage of blood free from the general sales tax.

#### Legal Citation

R.S. 47:301(16)(j)

#### Origin

Acts 2002, No. 70

#### Effective Date

July 1, 2002

#### Beneficiaries

Nonprofit blood banks and blood collection centers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$28,000	\$28,000

### 77. Apheresis Kits and Leuko Reduction Filters

This exclusion allows nonprofit blood banks and blood collection centers to purchase apheresis kits and leuko reduction filters free from the general sales tax.

#### Legal Citation

R.S. 47:301(16)(k)

#### Origin

Acts 2002, No. 71

#### Effective Date

July 1, 2002

#### Beneficiaries

Nonprofit blood banks and blood collection centers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.



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# Sales Tax

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## { Exclusions }

### 78. Other Constructions Permanently Attached to the Ground

This exclusion alters for state and local sales and use tax administration purposes only, the Louisiana Civil Code classification of “other constructions” as movable property when there is no unity of ownership between the other constructions and the lands on which they are located. Effective March 25, 2004, “other constructions” will be treated as immovable property when permanently attached to the land, regardless of the ownership of the land for sales and use tax administration purposes only. Persons constructing, selling, leasing, renting, or repairing “other constructions” that are permanently attached to the ground must treat those constructions as any other immovable property. Sales or use tax will be owed on their acquisition prices of materials that they acquire for the construction of or for providing repairs to property.

#### Legal Citation

R.S. 47:301(16)(l)

#### Origin

Acts 2004, 1<sup>st</sup> Ex. Sess., No. 6

#### Effective Date

March 25, 2004

#### Beneficiaries

Persons owning other constructions and not the land on which they are located

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$39,171,000	\$39,955,000

### 79. Purchases by Motor Vehicle Manufacturers

This exclusion allows motor vehicles manufacturers to make purchases of machinery and equipment without the payment of sales or use taxes.

#### Legal Citation

R.S.47:301(16)(m)

#### Origin

Acts 2007, No. 1

#### Effective Date

May 31, 2007

#### Beneficiaries

Motor vehicle manufacturers with a North American Industry Classification System (NAICS) code beginning with 3361

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 11, sales tax section.

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# Sales Tax

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## { Exclusions }

### **80. Purchases by Glass Manufacturers**

This exclusion allows glass manufacturers to make purchases of qualifying machinery and equipment without the payment of sales or use taxes.

#### **Legal Citation**

R.S. 47:301(16)(m)(i)

#### **Origin**

Acts 2009, No. 459

#### **Effective Date**

July 1, 2009

#### **Beneficiaries**

Glass manufacturers with a North American Industry Classification System (NAICS) code of 327213

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 11, sales tax section.

### **81. Purchases of Machinery and Equipment by Owners of Certain Radio Stations**

This exclusion allows the owners of certain radio stations to make purchases of machinery and equipment without the payment of sales or use taxes.

#### **Legal Citation**

R.S. 47:301(16)(n)

#### **Origin**

Acts 2007, No. 339

#### **Effective Date**

July 1, 2007

#### **Beneficiaries**

Owners of certain radio stations

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### 82. Purchases of Machinery and Equipment by Certain Utilities

This exclusion allows certain utilities assigned North American Industry Classification Systems (NAICS) Sector 22111, electric power generation, to purchase machinery and equipment without the payment of sales or use tax.

#### Legal Citation

R.S. 47:301(16)(o)(i) and (ii)

#### Origin

Acts 2007, No. 427

#### Effective Date

July 1, 2008

#### Beneficiaries

Certain utilities assigned NAICS Sector 22111

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$3,156,000	\$3,220,000

### 83. Sales of Newspapers

This exclusion allows the tax-free sale of newspapers. As a result of the court case *Arkansas Writers' Project, Inc., v. Charles D. Ragland*, 481 U.S. 221 (1987). The definition of newspapers has been expanded to include general information publications with second-class mailing privileges, which includes various magazines.

#### Legal Citation

R.S. 47:301(16)(p)

#### Origin

Acts 2007, No. 480

#### Effective Date

July 1, 2008

#### Related Provision

R.S. 47:305(D)(1)(e) provided a related exemption. That exemption was repealed effective July 1, 2008.

#### Beneficiaries

Consumers who purchase newspapers and magazines

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### 84. Donations to Certain Schools

This exclusion allows a retailer to donate resale inventory to certain schools without having to pay use tax on the donated property. The school must be a school of higher education. The purpose of this exclusion is to encourage the donation of resale inventory to certain schools.

#### Legal Citation

R.S. 47:301(18)(a)(i)

#### Origin

Acts 1987, No. 326, amended by Acts 1998, No. 22; Acts 2000, No. 44

#### Effective Date

July 1, 1987

#### Beneficiaries

Retailers that donate to schools and the schools that receive the donations

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$672,000	\$685,000

### 85. Use Tax on Residue or Byproducts Consumed by the Producer

This exclusion excludes from the definition of “use” any residue or by-product created as part of a manufacturing/refining process, except refinery gas, which is used by the producer of the property. Sales of refinery gas are subject to tax under R.S. 47:301(13)(d).

#### Legal Citation

R.S. 47:301(18)(d)(ii)

#### Origin

Acts 1996, No. 29, amended Acts 2005, No. 458

#### Effective Date

July 2, 1996

#### Beneficiaries

Manufacturers or refineries of residue and byproducts that are produced as part of their process

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exclusions }

### **86. Miscellaneous Telecommunications Services**

This exclusion provides that services for resale, ancillary charges separately stated, taxes collected by the seller from the purchaser, telecommunication services among an affiliated group as provided by 26 U.S.C. 1504 and non-telecommunication property or services separately stated are not subject to the sales tax imposed upon telecommunications under R.S. 47:301.1.

#### **Legal Citation**

R.S. 47:301.1(B)(2)(a), (b), (c), (e) and (f)

#### **Origin**

Acts 1990, No. 388, amended by Acts 1998, No. 58; Acts 2001, No. 1175

#### **Effective Date**

August 1, 1990

#### **Beneficiaries**

All persons or companies using telecommunication services

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

### **87. Telecommunications Services Through Coin-Operated Telephones**

This exclusion allows communication through coin-operated telephones to be excluded from the telecommunication tax under general sales tax. The charges for the use of coin-operated telephones are excluded from the definition of telecommunication services. The purpose of this exclusion is to prohibit the taxation of coin-operated telephone calls.

#### **Legal Citation**

R.S. 47:301.1(B)(2)(d)

#### **Origin**

Acts 1990, No. 388

#### **Effective Date**

August 1, 1990

#### **Beneficiaries**

People who use coin-operated telephones

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

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# Sales Tax

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## { Exclusions }

### 88. Interstate Telecommunications Services Purchased by Defined Call Centers

This exemption allows defined call centers to purchase interstate telecommunications services free from the general sales tax for the period April 1, 2001, through June 30, 2003. Effective July 1, 2003, call centers will be subject to the telecommunications tax for interstate communication services, with a limitation of \$25,000 per year for “direct pay” holders. This exemption will not apply to call centers purchasing mobile telecommunication services.

The purpose of this exclusion is to prohibit the taxation of interstate telecommunications services when purchased by a defined call center.

#### Legal Citation

R.S. 47:301.1(D)

#### Origin

Acts 2000, No. 22, amended by Acts 2001, No. 1175

#### Effective Date

April 1, 2001

#### Beneficiaries

Defined call centers

#### Estimated Fiscal Effect

Pertinent transactions are subject to 2.45%, the full state sales tax rate for telecommunications; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 89. Advertising Services

This exclusion allows advertising services by an advertising agency to be free from state and local sales or use tax. This exclusion applies to advertising services and to tangible personal property sold if advertising services constitute a major part of the tangible personal property produced. It does not apply to the transfer of mass-produced advertising items by an advertising business that involves furnishing minimal services by the advertising business. Pure advertising services were never considered to be taxable. The purpose of this exclusion was to clarify the taxability of advertising services and the property transferred to clients.

#### Legal Citation

R.S. 47:302(D)

#### Origin

Acts 1987, No. 869

#### Effective Date

January 1, 1982

#### Beneficiaries

Advertising agencies and their customers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,243,000	\$2,288,000

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# Sales Tax

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## { Exemptions }

### 90. Purchases by Nonprofit Electric Cooperatives

This exemption allows nonprofit electric cooperatives to purchase tangible property without the payment of sales tax. The purpose of this exemption is to assist in providing electrical-utility service to rural areas, since investor-owned utility companies are not allowed a comparable exemption.

#### Legal Citation

R.S. 12:425

#### Origin

Acts 1940, No. 266, amended by Acts 1968, No. 105

#### Effective Date

July 21, 1940

#### Beneficiaries

Rural electric cooperatives

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,676,000	\$1,709,000

### 91. Purchases by a Public Trust

This exemption allows bulk purchases of materials, supplies, vehicles, and equipment by a public trust free of general sales tax. The purchases must be made on behalf of the public trust. The purpose of this exemption is to provide assistance to public entities.

#### Legal Citations

R.S. 38:2212.4

#### Origin

Acts 1989, No. 780 (Redesignated from R.S. 38:2212.3 to R.S. 38:2212.4 pursuant to Acts 1999 No. 768.)

#### Effective Date

July 9, 1989

#### Beneficiaries

Public trusts

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### 92. Sales by State-Owned Domed Stadiums and Baseball Facilities

This exemption allows tax-free sales to be made within state-owned domed stadiums with a seating capacity of at least 70,000 or has a seating capacity of at least 12,500 located in a parish with population of between 185,000 and 250,000, or any open baseball site that has a seating capacity of at least 10,000 and has a professional sports franchise that participates in Class Triple-A professional baseball. This exemption covers sales of souvenirs and refreshments, parking fees, and guided tours. This exemption does not extend to sales of tangible personal property through trade shows or similar events. The purpose of this exemption is to provide financial assistance to qualifying stadiums.

#### Legal Citations

R.S. 39:467

#### Origin

Acts 1985, No. 2, amended by Acts 2005, No. 391; Acts 2009, No. 464 amended by Acts 2016, 2nd Ex. Session, No. 13

#### Effective Date

May 23, 1985

#### Beneficiaries

Certain state-owned domed stadiums and baseball sites and the vendors operating within them

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$176,000	\$180,000

### 93. Sales by Certain Publicly-Owned Facilities

This exemption allows tax-free sales by certain publicly-owned facilities. This exemption applies to any qualified facility owned by any state or local political subdivision. In order to qualify, the local taxing authorities must provide a similar exemption from all local sales taxes. The exemption covers sales of souvenirs and refreshments, parking fees, and guided tours. The exemption does not extend to sales of tangible personal property through trade shows or similar events. The purpose of this exemption is to provide financial assistance to qualifying facilities.

#### Legal Citations

R.S. 39:468

#### Origin

Acts 1985, No. 2, amended by Acts 2016, 2nd Ex. Session, No. 13

#### Effective Date

May 23, 1985

#### Beneficiaries

Certain publicly-owned facilities and the vendors operating within them

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,224,000	\$1,248,000



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# Sales Tax

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## { Exemptions }

### **94. Boats, Vessels, and Other Water Craft as Demonstrators**

This exemption adds new boats, vessels, and other water craft to the sales tax exemption for demonstrators. It allows new and used boat dealers to remove boats, vessels, and other water craft from inventory for demonstration purposes without being subject to the general sales tax. To qualify for the exemption, the boat, vessel, or watercraft must be registered in the dealer's name and must not be used on more than 6 consecutive days or more than 12 days in any calendar month.

#### **Legal Citation**

R.S. 47:303(D)(1), R.S. 47:305(D)(1)(i) & (H)

#### **Origin**

Acts 2009, No. 442, amended by Acts 2019, No. 102

#### **Effective Date**

July 1, 2009

#### **Beneficiaries**

Boat and other water craft dealers

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimate fiscal effect is negligible.

### **95. Purchases of Off-Road Vehicles by Certain Buyers Domiciled in Another State**

This exemption allows purchasers to purchase off-road vehicles without paying sales or use tax. The purchaser must submit proof that they are domiciled in another state and provide a signed affidavit that tax has been paid or will be paid on the off-road vehicle in the state in which they are domiciled within 60 days after the date of purchase or delivery, whichever is later. This exemption only applies if the state in which the buyer is domiciled also provides a similar exemption.

#### **Legal Citation**

R.S.47:303(E)(1), R.S. 47:304(A), R.S. 47:305.56

#### **Origin**

Acts 2007, No. 291

#### **Effective Date**

October 7, 2007

#### **Beneficiaries**

Purchasers of off-road vehicles who are domiciled in another state that provides a similar exemption

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

# Sales Tax

## { Exemptions }

### 96. Sales of Farm Products Direct from the Farm

This exemption allows the tax-free sale of livestock, poultry, and other farm products if sold directly by the producer. This exemption includes sales by farmers, livestock producers, nurserymen, and other producers of farm products. Most sales by qualified producers are to wholesalers, but some producers sell their products directly to the consumer. The purpose of this exemption is to relieve the producer of the burden for charging and remitting sales tax.

#### Legal Citation

R.S. 47:305(A)(1)

#### Origin

Acts 1948, No. 9

#### Effective Date

June 7, 1948

#### Beneficiaries

Producers of farm products

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$4,812,000	\$4,908,000

### 97. Livestock Sold at Market and Racehorses Claimed at Races in Louisiana

This exemption allows for the tax-free purchase of livestock sold at public sales sponsored by breeders' or registry associations or livestock auction markets. This exemption also applies to racehorses entered in races and claimed (sold) at any meet held in Louisiana. The purpose of this exemption is to provide financial assistance to the breeders' association, registry associations, racetracks, and public sales of livestock.

#### Legal Citation

R.S. 47:305(A)(2)

#### Origin

Acts 1979, No. 796

#### Effective Date

September 7, 1979

#### Beneficiaries

Racetracks and breeding and registry associations

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,574,000	\$1,606,000

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# Sales Tax

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## { Exemptions }

### 98. Feed and Feed Additives for Animals Held for Business Purposes

This exemption allows tax-free sales of feed and feed additives for the purpose of sustaining animals primarily for business use. The exemption does not apply to food for pets or hunting dogs. The purpose of this exemption is to provide financial relief from the use tax imposed on feed for animals held for business purposes.

#### Legal Citation

R.S. 47:305(A)(4)(a)

#### Origin

Acts 1986, No. 677

#### Effective Date

August 30, 1986

#### Beneficiaries

Persons or companies that feed animals for business use

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$1,367,000	\$1,394,000

### 99. Materials Used in the Production or Harvesting of Crawfish

This exemption allows tax-free sales of materials, supplies, equipment, fuel, and related items, other than vessels, when used in the production or harvesting of crawfish. This exemption is not limited to commercial farmers. The exemption includes a good faith clause that requires the vendor to use due care when accepting this exemption certificate. The purpose of this exemption is to provide financial assistance to crawfish farmers.

#### Legal Citation

R.S. 47:305(A)(5)(a)

#### Origin

Acts 1987, No. 364; Acts 2009, No. 455

#### Effective Date

September 1, 1987

#### Beneficiaries

Producers and harvesters of crawfish

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$183,000	\$187,000

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# Sales Tax

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## { Exemptions }

### 100. Bait and Feed Used in the Production or Harvesting of Crawfish

This exemption allows tax-free sales of bait and feed when used in the production or harvesting of crawfish. This exemption is not limited to commercial farmers. The exemption includes a good faith clause that requires the vendor to use due care when accepting this exemption certificate. The purpose of this exemption is to provide financial assistance to crawfish farmers.

#### Legal Citation

R.S. 47:305(A)(5)(b)

#### Origin

Acts 1987, No. 364; Acts 2009, No. 455

#### Effective Date

September 1, 1987

#### Beneficiaries

Producers and harvesters of crawfish

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$622,000	\$635,000

### 101. Materials Used in the Production or Harvesting of Catfish

This exemption allows tax-free sales of materials, supplies, equipment, fuel, bait, and related items, other than vessels, when used in the production or harvesting of catfish. This exemption is not limited to commercial farmers. The exemption includes a good faith clause that requires the vendor to use due care when accepting this exemption certificate. The purpose of this exemption is to provide financial assistance to catfish farmers.

#### Legal Citation

R.S. 47:305(A)(6)

#### Origin

Acts 1988, No. 948

#### Effective Date

September 1, 1988

#### Beneficiaries

Producers and harvesters of catfish

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$76,000	\$78,000

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# Sales Tax

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## { Exemptions }

### 102. Farm Products Produced and Used by the Farmer

This exemption allows farmers and their families to consume the products, grown primarily to be sold, without paying a use tax. The exemption applies to livestock, poultry, and agricultural products. The purpose of this exemption is to provide financial assistance to farmers.

**Legal Citation**

R.S. 47:305(B)

**Origin**

Acts 1948, No. 9

**Effective Date**

June 7, 1948

**Beneficiaries**

Farmers and their families

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$8,690,000	\$8,864,000

### 103. Sales of Gasoline (not subject to motor fuels tax)

This exemption allows the sale of gasoline to be exempt when sold in Louisiana. La. Const. Art. VII §27 extends an exclusion for gasoline sold that has been subject to a Louisiana road use tax [See number 217, Sales Tax Section]. This exemption exempts gasoline sold when the road use tax has not been levied. The purpose of this exemption is to reduce the tax due by consumers.

**Legal Citation**

R.S. 47:305(D)(1)(a)

**Origin**

Acts 1948, No. 9

**Effective Date**

June 7, 1948

**Beneficiaries**

Consumers of gasoline for off-road use

**Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### 104. Sales of Steam - Nonresidential

This exemption allows the tax-free sale of steam. The purpose of this exemption is to provide tax relief to industrial users of steam.

#### Legal Citation

R.S. 47:305(D)(1)(b)

#### Origin

Acts 1948, No. 9

#### Effective Date

June 7, 1948

#### Beneficiaries

Industrial users of steam

#### Estimated Fiscal Effect

Pertinent transactions are subject to a 2% state sales tax rate for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 106, sales tax section.

### 105. Steam Used in Processing of Raw Agricultural Product

This exemption allows the tax free purchase of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S. 47:301(3)(i)(ii)(bb) based on being assigned a North American Industry Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.

#### Legal Citation

R.S. 47:305(D)(1)(b)

#### Origin

Act 2018, 3rd Ex. Session, No. 1

#### Effective Date

July 1, 2018

#### Beneficiaries

Manufacturers assigned a NAICS Sector code of 11

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

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# Sales Tax

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## { Exemptions }

### 106. Sales of Water - Nonresidential

This exemption allows the tax-free sale of water sold other than in containers. The purpose of this exemption is to benefit the nonresidential users of water utility services.

#### Legal Citation

R.S. 47:305(D)(1)(c)

#### Origin

Acts 1948, No. 9

#### Effective Date

June 7, 1948

#### Beneficiaries

Nonresidential users of water utility services

#### Estimated Fiscal Effect

Pertinent transactions are subject to a 2% state sales tax rate for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$7,115,000	\$7,257,000

### 107. Sales of Electric Power or Energy - Nonresidential

This exemption allows the tax free sale of electric power or energy and any materials or energy sources used to fuel the generation of electric power for resale or used by an industrial manufacturing plant for self-consumption or cogeneration. As the sale of electricity for residential use is constitutionally protected, this exemption benefits the non-residential users of electrical utility services.

#### Legal Citation

R.S. 47:305(D)(1)(d)

#### Origin

Acts 1948, No. 9, amended by Acts 1980, No. 159; Acts 1984, No. 183

#### Effective Date

June 7, 1948

#### Beneficiaries

Industrial users of electric power or energy

#### Estimated Fiscal Effect

Pertinent transactions are subject to a 2% state sales tax rate for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$174,877,000	\$178,375,000

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# Sales Tax

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## { Exemptions }

### **108. Sale and Purchase of Electricity for Use in Production Activity of Stripper Wells**

This exemption allows the tax-free sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

#### **Legal Citation**

R.S. 47:305(D)(1)(d)

#### **Origin**

Act 2018, 3rd Ex. Session, No. 1

#### **Effective Date**

July 1, 2018

#### **Beneficiaries**

Producers with wells certified as stripper wells used in the production of oil

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### **109. Sales of Fertilizers and Containers to Farmers**

This exemption allows tax-free sales of fertilizers and containers for farm products if sold directly to the commercial farmer. Fertilizers and containers are exempt as a resale item under R.S. 47:301(10)(a). The purpose of this exemption is to clarify that fertilizers and containers are not taxable as a raw material.

#### **Legal Citation**

R.S. 47:305(D)(1)(f)

#### **Origin**

Acts 1948, No. 9

#### **Effective Date**

June 7, 1948

#### **Beneficiaries**

Commercial farmers

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 125, sales tax section.



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# Sales Tax

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## { Exemptions }

### 110. Sales of Natural Gas - Nonresidential

This exemption allows tax-free sales of natural gas. The purpose of this exemption is to provide financial assistance to nonresidential consumers of natural gas.

#### Legal Citation

R.S. 47:305(D)(1)(g)

#### Origin

Acts 1948, No. 9, amended by Acts 1985, No. 258; Acts 1990, Act 476

#### Effective Date

June 7, 1948

#### Beneficiaries

Nonresidential consumers of natural gas

#### Estimated Fiscal Effect

Pertinent transactions are subject to a 2% state sales tax rate for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 107, sales tax section.

### 111. Energy Sources Used as Boiler Fuel, Except Refinery Gas

This provision allows an exemption for all energy sources to be used as boiler fuel, except refinery gas. The use of residual or byproducts created or derived from the processing of a raw material would be excluded from the sales tax only when used by the producer. The purpose of this exemption is to provide a benefit to industries utilizing boilers in their operations.

#### Legal Citation

R.S. 47:305(D)(1)(h)

#### Origin

Acts 1973, Ex. Sess., No. 13, amended by Acts 1996, No. 29; Acts 1998, No. 21; Acts 2000, No. 28; Acts 2002, No. 4

#### Effective Date

January 1, 1974

#### Comparable Provision

R.S.47:301(18)(d)(ii)

#### Beneficiaries

Any business that uses an energy source as a boiler fuel, except residual or byproducts or refinery gas

#### Estimated Fiscal Effect

Pertinent transactions are subject to a 2% state sales tax rate for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 107, sales tax section.

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# Sales Tax

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## { Exemptions }

### 112. Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators

This exemption allows dealers of new trucks, new automobiles, new aircraft, and new motorcycles withdrawn from stock or kept in a dealer's inventory by a factory authorized dealer to be used as a demonstrator. This exemption also allows new or used motor vehicle dealers of used trucks and used automobiles withdrawn from stock or kept in dealer's inventory to be used as a demonstrator. Demonstrator units are required to be on the dealers' premises during regular business hours to qualify for the exemption. The purpose of this exemption is to provide financial assistance to truck, automobile, motorcycle and aircraft dealers.

#### Legal Citation

R.S. 47:305(D)(1)(i)

#### Origin

Acts 1962, No. 182, amended by Acts 1974, No. 186; Acts 1987, No. 847; Acts 2019, No. 102

#### Effective Date

August 1, 1962

#### Beneficiaries

Truck, automobile, and aircraft dealers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### 113. Orthotic and Prosthetic Devices

This exemption allows tax-free sales of orthotic devices, including prescription eyeglasses, contact lenses, hearing aids, prosthetic, wheelchairs and wheelchair lifts when prescribed by physicians, optometrists or licensed chiropractors for personal consumption or use. The purpose of this exemption is to provide financial assistance to persons requiring these types of devices.

#### Legal Citation

R.S. 47:305(D)(1)(k)(i)

#### Origin

Acts 1973, Ex. Sess. No. 13, amended by Acts 1974, No. 186 and 627; Acts 2007, No. 463; Acts 2015, No. 468

#### Effective Date

January 1, 1974

#### Beneficiaries

Persons requiring orthotic and prosthetic devices, eyeglasses, contact lenses and wheelchairs

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$7,381,000	\$7,529,000

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# Sales Tax

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## { Exemptions }

### 114. Ostomy, Colostomy, Ileostomy, and Other Appliance Devices

This exemption allows tax-free sales of ostomy, ileostomy, colostomy devices and any other appliance including catheters or any related items which is required as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste. The purpose of this exemption is to provide financial assistance to persons requiring these types of devices.

#### Legal Citation

R.S. 47:305(D)(1)(l)

#### Origin

Acts 1979, No. 145

#### Effective Date

January 1, 1986

#### Beneficiaries

Persons requiring ostomy, colostomy, ileostomy and other such devices

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$171,000	\$174,000

### 115. Patient Aids for Home Use When Prescribed by a Physician

This exemption allows tax-free sales of patient aids prescribed by a physician or a licensed chiropractor for home use. The purpose of this exemption is to provide financial assistance to persons requiring these types of devices.

#### Legal Citation

R.S. 47:305(D)(1)(m)

#### Origin

Acts 1974, No. 186, amended by Acts 1985, No. 901

#### Effective Date

January 1, 1975

#### Beneficiaries

Persons requiring patient aids that are prescribed by a physician or licensed chiropractor

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### 116. Medical Devices Used by Patients Under the Supervision of a Physician

This exemption allows tax-free sales of medical devices used exclusively by the patient in the medical treatment of various diseases. It also includes medical devices administered exclusively to the patient by a physician, nurse, or other health care professional or health care facility in the medical treatment of various diseases under the supervision of and prescribed by a licensed physician. The purpose of this exemption is to provide financial relief to persons requiring medical treatment of various diseases.

#### Legal Citation

R.S. 47:305(D)(1)(s)

#### Origin

Acts 1998, No. 38

#### Effective Date

June 24, 1998

#### Beneficiaries

Persons requiring medical treatment of various diseases

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$44,696,000	\$45,589,000

### 117. Restorative Materials Used by Dentists

This exemption allows tax-free sales of restorative materials utilized by or prescribed by dentists in the treatment of dental or health care diseases. It includes all orthotic devices, prosthetic devices, prostheses and all dental devices used exclusively by the patient or administered exclusively to the patient by a dentist or dental hygienist in connection with dental or health care treatment. The purpose of this exemption is to provide financial relief to persons requiring dental treatment of various diseases.

#### Legal Citation

R.S. 47:305(D)(1)(t)

#### Origin

Acts 1991, No. 1065, amended by Acts 2002, No. 72

#### Effective Date

January 1, 1992

#### Beneficiaries

Persons requiring dental treatment

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$675,000	\$689,000

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# Sales Tax

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## { Exemptions }

### 118. Adaptive Driving Equipment and Motor Vehicle Modification

This provision allows for the tax-free purchase of adaptive driving equipment and modifications to motor vehicles when prescribed by a physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the state. The purpose of this exemption is to provide financial assistance to persons requiring special driving equipment.

#### Legal Citation

R.S. 47:305(D)(1)(u)

#### Origin

Acts 1998, No. 37

#### Effective Date

June 24, 1998

#### Beneficiaries

Persons requiring specialized driving equipment

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$12,000	\$12,000

### 119. Sales of Food by Certain Institutions

This exemption allows tax-free sales of food to staff and students of educational institutions, the staff and patients of hospitals and mental institutions and boarders in rooming houses, and similar institutions if the facility does not serve food to the general public and the meals are consumed on the premises. The purpose of this exemption is to provide financial relief to the staff and patients/boarders of certain institutions. In 2013, the statute was amended to exempt the sales of meals to the staff and residents of nursing homes, adult residential care providers, and continuing care retirement communities.

#### Legal Citations

R.S. 47:305(D)(2)

#### Origin

Acts 1973 Ex. Sess., No. 13, amended by Acts 2009, No. 473; Acts 2013, No. 271

#### Effective Date

January 1, 1974

#### Beneficiaries

Certain institutions

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$304,000	\$310,000

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# Sales Tax

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## { Exemptions }

### **120. Sales of Bakery Products for Home Consumption**

This exemption allows the sale of bakery products sold for consumption in the home to be tax free. The exemption applies whether the sale of the bakery product occurs in grocery stores, bakeries or donut shops that have facilities for consumption of food on the premises. The purpose of this exemption is to allow Louisiana donut shops to be competitive with other food for home consumption dealers.

#### **Legal Citations**

R.S. 47:305(D)(3)(b)

#### **Origin**

Acts 2015, No. 102

#### **Effective Date**

July 1, 2015

#### **Beneficiaries**

Louisiana donut shops

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **121. Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes**

This exemption allows the tax-free sale of the rights to broadcast copyrighted material. The purpose of this exemption is to provide financial assistance to broadcasters.

#### **Legal Citation**

R.S. 47:305(F)

#### **Origin**

Acts 1972, No. 234

#### **Effective Date**

July 26, 1972

#### **Beneficiaries**

Radio and television broadcasters

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 and FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **122. Kidney Dialysis Machines, Parts, and Supplies for Home Use When Prescribed by a Physician**

This exemption allows the tax-free purchase or rental of kidney dialysis machines, parts, and supplies prescribed by a physician for home use. The purpose of this exemption is to provide financial assistance to persons requiring the use of a kidney dialysis machine

#### **Legal Citation**

R.S. 47:305(G)

#### **Origin**

Act 1975, No. 200

#### **Effective Date**

September 12, 1975

#### **Beneficiaries**

Persons requiring kidney dialysis machines, parts, and supplies that are prescribed by a physician

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### **123. Sales of 50-Ton Vessels and New Component Parts and Sales of Certain Materials and Services to Vessels Operating in Interstate Commerce**

This exemption allows the purchase of materials, equipment, and machinery that become component parts of ships, vessels, and barges with a 50-ton and over load displacement and the sale of qualifying ships, vessels, and barges to be exempt from sales tax. Drilling ships and barges are also exempt. This exemption also allows ships or vessels operating exclusively in foreign or interstate coastwise commerce to purchase materials and supplies, repair services, and laundry services tax free. The purpose of this exemption is to make Louisiana boat builders and boat-service businesses competitive with similar companies in other states.

#### **Legal Citation**

R.S. 47:305.1

#### **Origin**

Acts 1959, No. 51, amended by Acts 2002, No. 40 and 41; Acts 2006 1st ext. sess., No. 34

#### **Effective Date**

June 29, 1959

#### **Beneficiaries**

Builders of 50-ton and over ships, vessels, and barges and owners of ships, vessels and barges that operate in foreign or interstate commerce

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

<b>Estimated Fiscal Effect</b>	
<b>FYE 6-23</b>	<b>FYE 6-24</b>
\$14,035,000	\$14,316,000

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# Sales Tax

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## { Exemptions }

### 124. Sales of Insulin

This exemption allows tax-free sales of nonprescription insulin when used by consumers. Insulin when prescribed by a physician is excluded from tax under the Art. VII, Sec. 2.2 of the Louisiana Constitution. The purpose of this exemption is to provide financial assistance to persons requiring insulin.

**Legal Citation**

R.S. 47:305.2

**Origin**

Acts 1974, No. 183

**Effective Date**

January 1, 1975

**Beneficiaries**

Persons requiring insulin

**Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 125. Sales of Seeds for Planting Crops

This exemption allows the tax-free sales of seeds to commercial farmers. Commercial farmers include those who grow crops for sale, as well as those who grow crops for live-stock, poultry, fish, and dairy animals. Seeds purchased by commercial farmers were already exempt as a raw material under R.S.47:301(10)(e). The purpose of this exemption is to clarify that seeds are not taxable.

**Legal Citation**

R.S. 47:305.3

**Origin**

Acts 1960, No. 427

**Effective Date**

July 27, 1960

**Duplicate Provision**

R.S. 47:301(10)(e)

**Beneficiaries**

Commercial farmers

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$18,348,000	\$18,715,000



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# Sales Tax

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## { Exemptions }

### 126. Sales of Utilities to Commercial Farmers for On-Farm Storage

This exemption allows a commercial farmer to purchase utilities such as water, electricity and steam, free of state sales tax, when used for on-farm storage. The storage must be separately metered and contain raw agricultural commodities for the production of crops or animals prior to the first point of sale.

**Legal Citation**

R.S. 47:305.4

**Origin**

Acts 2021, No. 53

**Effective Date**

June 4, 2021

**Beneficiaries**

Commercial Farmers

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### 127. Sales of Admission Tickets by Little Theater Organizations

This exemption allows the tax-free sale of Little Theater organization tickets. The purpose of this exemption is to provide financial assistance to qualifying theater organizations.

**Legal Citation**

R.S. 47:305.6

**Origin**

Acts 1962, No. 226

**Effective Date**

August 1, 1962

**Beneficiaries**

Little Theater organizations

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$17,000	\$17,000

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# Sales Tax

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## { Exemptions }

### 128. Tickets to Musical Performances by Nonprofit Musical Organizations

This exemption allows the tax-free sales of tickets from Louisiana-domiciled symphony organizations for the presentation of a musical performance. This exemption does not include performances given by symphony organizations domiciled in any other state or any performance intended to yield a profit to the promoter. The purpose of this exemption is to provide financial assistance to nonprofit symphony organizations.

#### Legal Citation

R.S. 47:305.7

#### Origin

Acts 1963, No. 124

#### Effective Date

July 1, 1963

#### Beneficiaries

Louisiana nonprofit symphony organizations

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### 129. Sales of Pesticides for Agricultural Purposes

This exemption allows the tax-free sale to a commercial farmer of pesticides for agricultural purposes. This exemption covers any preparation used in the control of insects, plant life, fungus, or any pest detrimental to agricultural crops, including the control of animal pests or diseases. The purpose of this exemption is to provide financial assistance to producers of agricultural products.

#### Legal Citation

R.S. 47:305.8

#### Origin

Acts 1964, No. 79

#### Effective Date

July 29, 1964

#### Beneficiaries

Producers of agricultural products

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,393,000	\$2,441,000

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# Sales Tax

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## { Exemptions }

### 130. Rentals of Motion Picture Film to Commercial Theaters

This exemption allows commercial theaters to rent motion picture films exempt from sales tax. Most commercial theaters have changed their operations by obtaining films through joint ventures, which would not qualify for this exemption. The purpose of this exemption is to provide financial assistance to commercial theaters.

**Legal Citation**

R.S. 47:305.9

**Origin**

Acts 1964, No. 27

**Effective Date**

July 29, 1964

**Beneficiaries**

Commercial theaters

**Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 131. Property Purchased for Exclusive Use Outside the State

This exemption allows tangible personal property purchased within or imported into Louisiana for first use exclusively beyond the territorial limits of Louisiana to be free from the sales tax. Tangible personal property that is purchased or imported tax free and later returned to Louisiana for use for a taxable purpose will be subject to the Louisiana use tax at the time it is returned. "Use for a taxable purpose" with regards to this exemption, does not include transportation beyond the territorial limit or back, repairs, modifications or fabrications and storing for first use offshore beyond the territorial limits of any state. Charges for repairs in Louisiana to tangible personal property for use in offshore areas are taxable except those described in R.S. 47:305(I).

**Legal Citation**

R.S. 47:305.10

**Origin**

Acts 1964, No. 172, amended by Acts 2005, No. 457

**Effective Date**

July 29, 1964

**Beneficiaries**

Businesses who purchase tangible personal property within Louisiana and use the property in the offshore area

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$46,130,000	\$47,053,000

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# Sales Tax

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## { Exemptions }

### 132. Additional Tax Levy on Contracts Entered into Prior to and Within 90 Days of Tax Levy

This exemption allows lump-sum contracts entered into within 90 days prior to a new tax levy to be exempt from the new tax levy. This exemption also allows contracts entered into within 90 days after a new tax levy is in effect to be exempt from that tax levy if the contracts involve contractual obligations undertaken prior to the effective date. The purpose of this exemption is to offer financial protection to contractors who enter into contracts based upon existing tax levies. Effective June 14, 2017, the statute was amended to include unit price, fixed fee and guaranteed maximum price contracts.

#### Legal Citation

R.S. 47:305.11

#### Origin

Acts 1970, No. 7, amended by Acts 2017, No. 209

#### Effective Date

July 29, 1970

#### Beneficiaries

Lump-sum, unit price, fixed fee, and guaranteed maximum price contractors

#### Estimated Fiscal Effect

Pertinent transactions are subject to a 4% state sales tax rate for FYE 6-23 and FYE 6-24. The estimated fiscal effect is \$0.

### 133. Admissions to Entertainment by Domestic Nonprofit Charitable, Educational, and Religious Organizations

This exemption allows admissions to events sponsored by domestic nonprofit charitable, educational, and religious organizations to be exempt from sales tax. The funds raised, except for necessary expenses, must be used for the purposes for which the event was organized. The purpose of this exemption is to provide financial assistance to qualifying organizations.

#### Legal Citation

R.S. 47:305.13

#### Origin

Acts 1971, No. 125

#### Effective Date

June 28, 1971

#### Beneficiaries

Domestic nonprofit groups

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$108,000	\$110,000

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# Sales Tax

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## { Exemptions }

### 134. Sales of Tangible Personal Property at or Admissions to Events Sponsored by Certain Nonprofit Groups

This exemption allows sales of tangible personal property at or admissions, and parking fees to certain events sponsored by nonprofit domestic, civic, educational, charitable, fraternal, or religious organizations, to be exempt from sales tax. All funds from the event, except necessary expenses, must be used for educational, charitable, religious, or historical restoration purposes. The purpose of this exemption is to provide financial assistance to qualifying organizations.

#### Legal Citation

R.S. 47:305.14(A)(1)(a)

#### Origin

Acts 1973, No. 89, amended by Acts 1991, No. 533 and 930

#### Effective Date

July 2, 1973

#### Beneficiaries

Qualifying nonprofit organizations

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,006,000	\$2,046,000

### 135. Sales of Newspapers by Religious Organizations

This exemption allows religious organizations to sell newspapers without the collection of the general sales tax provided the charge for the newspaper does not exceed publication costs. The purpose of this exemption is to provide financial assistance to religious organizations. These newspapers would be eligible for the exclusion under R.S. 47:301(16)(p).

#### Legal Citation

R.S. 47:305.14(A)(1)(a)

#### Origin

Acts 1994, No. 39

#### Effective Date

June 7, 1994.

#### Beneficiaries

Qualifying religious organizations

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **136. Sales by Thrift Shops on Military Installations**

This exemption allows sales by thrift shops located on military installations to be eligible for the exemption provided for sales at events sponsored by nonprofit domestic charitable organizations. For purposes of this exemption, the sales by the thrift shops constitute an event. The beneficiaries of this exemption are the customers of the thrift shops. The purpose of this exemption is to provide financial assistance to customers who shop at thrift shops on military bases.

#### **Legal Citation**

R.S. 47:305.14(A)(4)

#### **Origin**

Acts 1994, No. 22

#### **Effective Date**

June 7, 1994

#### **Beneficiaries**

Customers of thrift shops located on military installations

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 55, sales tax section.

### **137. Sales to Nonprofit Literacy Organizations**

This exemption allows nonprofit literacy organizations that comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code to purchase tangible personal property and taxable services free of the general sales tax. The exemption is limited to purchases of books, workbooks, computer software, films, videos, and audio tapes. The purpose of this exemption is to provide financial assistance to qualifying organizations.

#### **Legal Citation**

R.S. 47:305.14(A)(5)

#### **Origin**

Acts 2002, No. 27

#### **Effective Date**

July 1, 2002

#### **Beneficiaries**

Qualifying nonprofit literacy organizations

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **138. Sales or Purchases by Blind Persons Operating Small Businesses**

This exemption allows blind persons who sell or purchase tangible personal property in the operation of a small business to be exempt from sales tax. The purpose of this exemption is to relieve blind persons of the burden of collecting and reporting sales tax collections.

#### **Legal Citation**

R.S. 47:305.15(A)

#### **Origin**

Acts 1973, No. 61

#### **Effective Date**

July 2, 1973

#### **Beneficiaries**

Blind persons operating a business

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 139, sales tax section.

### **139. Purchases by Certain Organizations that Promote Training for the Blind**

This exemption allows organizations that provide training for the blind and receive at least 75 percent of the organizations' funding from public funds to purchase goods and services free of the general sales tax. The purpose of this exemption is to provide financial assistance to organizations assisting the blind.

#### **Legal Citation**

R.S. 47:305.15(B)

#### **Origin**

Acts 1994, No. 26

#### **Effective Date**

August 15, 1994

#### **Beneficiaries**

Qualifying organizations for the blind

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

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# Sales Tax

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## { Exemptions }

### 140. Cable Television Installation and Repair Services

This exemption allows installation charges and repairs to hardware to be exempt from sales tax. This exemption was not necessary, as cable installation charges are a nontaxable service and repair services are performed on immovable equipment and are not subject to taxation. The purpose of this exemption is to clarify that cable television installation and repair services are not subject to the tax.

#### Legal Citation

R.S. 47:305.16

#### Origin

Acts 1974, No. 593

#### Effective Date

July 31, 1974

#### Beneficiaries

Television cable companies and their subscribers, if these charges were subject to tax

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Installation charges and charges for repairs to immovable property are not taxable.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$78,000	\$80,000

### 141. Receipts from Coin-Operated Washing and Drying Machines in Commercial Laundromats

This exemption allows receipts from coin-operated washing and drying machines to be exempt from sales tax if the machines are located in a commercial laundromat. The purpose of this exemption was to provide financial relief to commercial laundromats who were unable to collect sales tax rate increases from their customers. In 1996, the courts ruled that the revenue from coin-operated washing and drying machines were not subject to sales tax as a taxable service of cleaning.

#### Legal Citation

R.S. 47:305.17

#### Origin

Acts 1975, No. 423

#### Effective Date

September 12, 1975

#### Beneficiaries

Commercial coin-operated laundromats

#### Estimated Fiscal Effect

Courts have ruled that these receipts are not taxable. Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 or FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$663,000	\$676,000



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# Sales Tax

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## { Exemptions }

### 142. Outside Gate Admissions and Parking Fees at Fairs, Festivals, and Expositions by Nonprofit Organizations

This exemption allows certain gate admissions and parking fees to fairs, festivals, and expositions sponsored by Louisiana chartered nonprofit organizations to be exempt from sales tax. This exemption does not apply to any event intended to yield a profit to the promoter or any individual contracted to provide services or equipment for the event. The purpose of this exemption is to provide financial assistance to qualifying nonprofit organizations.

#### Legal Citation

R.S. 47:305.18

#### Origin

Acts 1975, No. 824

#### Effective Date

September 12, 1975

#### Beneficiaries

Nonprofit organizations

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### 143. Lease or Rental of Certain Vessels in Mineral Production

This exemption allows the vessels leased or rented for use offshore beyond the territorial limits of Louisiana for the production of oil, gas, sulphur, and other minerals to be exempt from sales tax. This exemption applies to production companies and their service companies. The purpose of this exemption is to provide financial assistance to the mineral-production industry.

#### Legal Citation

R.S. 47:305.19

#### Origin

Acts 1975, No. 818

#### Effective Date

September 12, 1975

#### Beneficiaries

Production companies and the company providing services to them

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,525,000	\$2,575,000

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# Sales Tax

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## { Exemptions }

### 144. Purchases of Supplies, Fuels, and Repair Services for Boats Used by Commercial Fishermen

This exemption allows commercial fishermen to purchase tax-free materials, supplies, repair services, and fuel for the maintenance or operation of boats. Fishermen must apply for a license with the Department of Revenue. The purpose of this exemption is to provide financial assistance to commercial fishermen.

#### Legal Citation

R.S. 47:305.20(A)

#### Origin

Acts 1975, No. 811; Acts 2009, No. 446

#### Effective Date

September 12, 1975

#### Beneficiaries

Licensed commercial fishermen

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$870,000	\$887,000

### 145. Certain Seafood-Processing Facilities

This exemption allows qualifying processors to purchase materials, supplies, and repair services exempt from the general sales tax. This exemption applies only to processing facilities that process seafood from vessels owned, leased, or contracted exclusively to the facility. The purpose of this exemption is to provide financial assistance to qualifying facilities.

#### Legal Citation

R.S. 47:305.20(C)

#### Origin

Acts 1991, No. 896

#### Effective Date

September 6, 1991

#### Beneficiaries

Qualifying seafood processing facilities

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### 146. Certain Purchases by Student Farmers

This exemption allows student farmers to purchase feed and feed additives for the purpose of sustaining livestock, along with seeds or plants to produce food used for human or livestock consumption. Student farmers may also purchase fertilizer to be used to produce food for consumption by humans or livestock without payment of the sales tax. A student farmer is an individual under age 23 who is enrolled in a Future Farmers of America chapter or program established by the National Future Farmers of America organization, or a 4-H Club or program established by 4-H, or any student agriculture program similar to the previously listed organizations and under the direction of an agricultural educator, advisor, or club leader. The purpose of this exemption is to encourage student farming and agricultural education.

#### Legal Citation

R.S. 47:305.24

#### Origin

Acts 2019, No. 199

#### Effective Date

January 1, 2020

#### Beneficiaries

Student farmers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use tax for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### 147. First \$50,000 of the Sales Price of Certain Farm Equipment and Attachments

This provision exempts the first \$50,000 of the sales price on qualifying farm equipment. Such items include: rubber-tired farm tractors, cane harvesters, combines and cane loaders. Effective October 1, 2017, polyroll tubing for commercial farm irrigation was added to the statute. The purpose of this exemption is to provide financial assistance to agricultural producers.

#### Legal Citation

R.S. 47:305.25

#### Origin

Acts 1978, No. 638, amended by Acts 1979, No. 787; Acts 1982, No. 167; Acts 1985, No. 836; Acts 2017, No. 424

#### Effective Date

September 8, 1978

#### Beneficiaries

Producers of agricultural products

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$7,720,000	\$7,875,000

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# Sales Tax

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## { Exemptions }

### **148. New Vehicles Furnished by a Dealer for Driver-Education Programs**

This exemption allows new-car dealers to withdraw new vehicles from inventory for use by secondary schools, colleges, or public school boards in accredited driver-education programs without payment of the sales tax. The purpose of this exemption is to encourage new-car dealers to donate the use of vehicles to schools for driver-education programs.

#### **Legal Citation**

R.S. 47:305.26

#### **Origin**

Acts 1978, No. 507

#### **Effective Date**

January 1, 1979

#### **Beneficiaries**

Schools using the vehicles and the new-car dealers

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **149. Sales of Gasohol** (not subject to motor fuels tax)

This exemption allows the sale of gasohol to be exempt when sold in Louisiana. The alcohol used in the gasohol must be produced, fermented, and distilled in Louisiana. La. Const. art. VII, §27 provides a sales tax exclusion for gasoline sold that has been subject to a Louisiana road use tax (See number 218, Sales Tax Section). This exemption exempts only gasohol sold where the road use tax has not been levied. The purpose of this exemption is to reduce the tax paid by consumers.

#### **Legal Citation**

R.S. 47:305.28

#### **Origin**

Acts 1979, No. 793

#### **Effective Date**

September 7, 1979

#### **Beneficiaries**

Consumers of gasohol for off-road use

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 103, sales tax section.

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# Sales Tax

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## { Exemptions }

### **150. Construction Materials and Operating Supplies for Certain Nonprofit Retirement Centers**

This exemption allows for the tax-free purchase of construction materials and operating supplies for certain nonprofit retirement centers owned or operated by any public trust authority or incorporated not-for-profit organization. The retirement center must serve as a multipurpose facility that offers unsupervised living units, supervised nursing-home facilities, and intermediate health care. The purpose of this exemption is to encourage a new concept in the care of the elderly.

#### **Legal Citation**

R.S. 47:305.33

#### **Origin**

Acts 1981, No. 876

#### **Effective Date**

September 11, 1981

#### **Beneficiaries**

Nonprofit multipurpose retirement centers

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **151. Purchases or Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors**

This exemption allows the tax-free purchase of motor vehicles, trailers, and semi-trailers used exclusively for leases or rentals.

#### **Legal Citation**

R.S. 47:305.36

#### **Origin**

Acts 1982, No. 415, amended by Acts 1984, No. 539; Acts 1985, No. 847; Acts 1991, No. 495

#### **Effective Date**

September 10, 1982

#### **Beneficiaries**

Louisiana rental dealers

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### 152. Sales of Certain Fuels Used for Farm Purposes

This exemption allows the tax-free purchase of diesel fuel, butane, propane, and other liquefied petroleum gases for farm use. The purpose of this exemption is to provide financial assistance to commercial farmers.

#### Legal Citation

R.S. 47:305.37

#### Origin

Acts 1982, No. 820, amended by Acts 1985, No. 511 and No. 621

#### Effective Date

January 1, 1983

#### Beneficiaries

Commercial farmers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$4,340,000	\$4,426,000

### 153. Sales or Purchases by Certain Sheltered Workshops or Supported Employment Providers

This exemption allows certain sheltered workshops for persons with intellectual disabilities and supported employment providers to sell and purchase tax free. The sheltered workshop must be used as a day developmental training center and licensed by the Department of Children and Family Services. A supported employment provider is a nonprofit organization providing gainful, competitive, integrated employment, training, and rehabilitation services for individuals with disabilities in compliance with a central nonprofit agency for disabled individuals. In Fiscal Years 2019-2020 and 2020-2021, any sheltered workshop transitioning to a model of gainful, competitive, integrated employment, training and rehabilitation services of disabled individuals will be considered a supported employment provider.

#### Legal Citation

R.S. 47:305.38, R.S. 39:1604.4

#### Origin

Acts 1982, No. 242, Amended by Acts 2019, No. 312

#### Effective Date

September 10, 1982

#### Beneficiaries

Qualifying sheltered workshops and supported employment providers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$29,000	\$30,000

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# Sales Tax

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## { Exemptions }

### 154. Purchases of Certain Fuels for Private Residential Consumption

This exemption allows the tax-free purchase of butane, propane, and other liquefied petroleum goods used for private residential cooking and cleaning purposes. The purpose of this exemption is to provide financial assistance to consumers.

**Legal Citation**

R.S. 47:305.39

**Origin**

Acts 1983, No. 654, amended by Acts 1985, No. 622

**Effective Date**

July 1, 1984

**Beneficiaries**

Residential consumers

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$830,000	\$847,000

### 155. Specialty Mardi Gras Items Purchased or Sold by Certain Organizations

This exemption originally allowed tax-free purchases of specialty items by carnival organizations and Louisiana domiciled nonprofit organizations. The purpose of this exemption is to provide financial assistance to carnival and nonprofit organizations that sponsor Mardi Gras activities. This exemption was not protected by Act 1 of the 2018 Third Extraordinary Session and will be taxable at 4.45 percent until June 30, 2025.

**Legal Citation**

R.S. 47:305.40

**Origin**

Acts 1985, No. 439, amended by Acts 2005, No. 410

**Effective Date**

September 6, 1985

**Duplicate Provision**

R.S. 37:301(13)(1)

**Beneficiaries**

Carnival and nonprofit organizations

**Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **156. Purchases and Sales by Ducks Unlimited and Bass Life**

This exemption allows Ducks Unlimited or Bass Life and their chapters to sell, purchase or rent items free from state and local sales tax. The purpose of this exemption is to provide financial assistance to these organizations. This provision has a related exemption under R.S. 47:305.43 which exempts certain transactions with nonprofit groups whose purpose is to conserve migratory waterfowl and fish.

#### **Legal Citation**

R.S. 47:305.41

#### **Origin**

Acts 1985, No. 512, amended by Acts 1998, No. 28

#### **Effective Date**

July 12, 1985

#### **Beneficiaries**

Ducks Unlimited and Bass Life

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **157. Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations**

This exemption allows domestic nonprofit organizations that present dance, drama, or performing arts to sell tickets to performances exempt from sales tax. The purpose of this exemption is to provide financial assistance to these nonprofit organizations.

#### **Legal Citation**

R.S. 47:305.42

#### **Origin**

Acts 1985, No. 513

#### **Effective Date**

July 12, 1985

#### **Beneficiaries**

Nonprofit organizations engaged in promoting dance, drama, or performing arts

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.



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# Sales Tax

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## { Exemptions }

### **158. Purchases by and Sales by Certain Nonprofit Organizations Dedicated to the Conservation of Fish and Migratory Waterfowl**

This exemption allows nonprofit organizations dedicated exclusively to the conservation of fish or the migratory waterfowl of the North American Continent and to the preservation and conservation of wetland habitat of such waterfowl to sell items free from the state and local sales tax if the proceeds are used in furtherance of the organization's exempt purpose. Qualifying organizations will also be allowed to purchase items free from the state and local sales tax. The exemption will not apply to any event intended to yield a profit to the promoter or to any individual contracted to provide services or equipment for the event. The purpose of this exemption is to provide financial assistance to qualifying conservation groups. This provision has a related exemption under R.S. 47:305.41 which exempts certain transactions with Ducks Unlimited and Bass Life.

#### **Legal Citation**

R.S. 47:305.43

#### **Origin**

Acts 1985, No. 835, amended by Acts 1998, No. 28

#### **Effective Date**

September 6, 1985

#### **Beneficiaries**

Qualifying organizations dedicated to fish and migratory North American waterfowl

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **159. Raw Materials Used in the Printing Process**

This exemption allows the tax-free purchase or sale of raw materials and certain other tangible personal property used to produce printed matter. This exemption applies to qualifying items manufactured by the printer or purchased from a contractor. The purpose of this exemption is to offer financial assistance to commercial printers.

#### **Legal Citation**

R.S. 47:305.44

#### **Origin**

Acts 1985, No. 847

#### **Effective Date**

July 23, 1985

#### **Beneficiaries**

Commercial printers

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### 160. Piggy-Back Trailers or Containers and Rolling Stock

This exemption allows the tax-free sale or lease of piggy-back trailers or containers and rolling stock. Per diem or car-hire charges are also exempted. Railroad companies and other operators of qualifying equipment are eligible for the exemption. Rail car leases are subject to the statutorily prescribed methods of taxation found in R.S. 47:301(4)(k) (See number 189, sales tax section). The purpose of this exemption is to provide financial assistance to railroads and other rail-car operators and piggy-back trailers. A similar exemption for rail rolling stock appears under R.S. 47:305.50(B).

#### Legal Citation

R.S. 47:305.45

#### Origin

Acts 1986, No. 476

#### Effective Date

July 1, 1986

#### Beneficiaries

Railroad companies and other operators of railroad transportation equipment

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 165, sales tax section.

### 161. Pharmaceutical Samples Distributed in Louisiana

This exemption allows pharmaceutical samples to be exempt from sales and use tax when they are distributed without charge to physicians, dentists, clinics, and hospitals. The purpose of this exemption is to provide financial assistance to drug manufacturers.

#### Legal Citation

R.S. 47:305.47

#### Origin

Acts 1989, No. 383

#### Effective Date

June 30, 1989

#### Beneficiaries

Drug manufacturers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$516,000	\$527,000

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# Sales Tax

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## { Exemptions }

### 162. Catalogs Distributed in Louisiana

This exemption allows free catalogs distributed in Louisiana to be exempt from sales and use tax. Prior to the exemption, the tax was due on mail-order catalogs, but only enforceable on companies with a business situs in Louisiana. This exemption puts in-state and out-of-state companies on the same basis. The purpose of this exemption was to provide financial assistance to mail-order companies, especially those with a Louisiana presence.

#### Legal Citation

R.S. 47:305.49

#### Origin

Acts 1989, No. 796

#### Effective Date

September 3, 1989

#### Beneficiaries

Mail-order companies

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 163. Certain Trucks and Trailers Used 80 Percent in Interstate Commerce

This exemption allows the tax free purchase of trucks with a gross weight of 26,000 pounds or more and trailers, if the truck and trailer are to be used at least 80 percent of the time in interstate commerce and whose activities are subject to the jurisdiction of the United States Department of Transportation. For purposes of this exemption the terms “trucks” and “trailers” shall have the meanings ascribed to the terms truck, trailer, road tractor, semi-trailer, tandem truck, tractor, and truck-tractor in R.S. 47:451. The purpose of this exemption is to provide financial assistance to the owners of trucks operating in interstate commerce.

#### Legal Citation

R.S. 47:305.50(A)(1)

#### Origin

Acts 1996, No. 8, amended by Acts 1998, No. 41; Acts 2000, No. 27; Acts 2002, No. 2; Acts 2007, No. 209

#### Effective Date

July 1, 1996

#### Beneficiaries

Purchasers of large trucks and trailers used 80 percent in interstate commerce

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 or FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$20,704,000	\$21,118,000

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# Sales Tax

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## { Exemptions }

### **164. Certain Contract Carrier Buses Used 80 Percent in Interstate Commerce**

This provision allows certain contract carrier buses used 80 percent of the time in interstate commerce to be exempt from sales and use tax. The bus must meet the definition in the exemption, which requires the bus to be a commercial vehicle with a minimum capacity of 35 passengers and have a minimum gross weight of 26,000 lbs. The purpose of this exclusion is to provide financial assistance to large contract carrier buses operating in interstate commerce.

#### **Legal Citation**

R.S. 47:305.50(B)

#### **Origin**

Acts 1998, No. 41, amended by Acts 2000, No. 27; Acts 2002, No. 2

#### **Effective Date**

June 30, 1998

#### **Beneficiaries**

Purchasers of large contract carrier buses used 80 percent in interstate commerce

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **165. Rail Rolling Stock Sold or Leased in Louisiana**

This provision allows a state and local sales and use tax exemption for rail rolling stock sold or leased in Louisiana. A similar exemption for rail rolling stock appears under R.S. 305.45.

#### **Legal Citation**

R.S. 47:305.50(E)(1)

#### **Origin**

Acts 1996, No. 36, amended by Acts 1998, No. 41; Acts 2005, No. 397

#### **Effective Date**

July 1, 1996

#### **Sunset Date**

June 30, 1998

#### **Reestablished**

July 1, 2005

#### **Beneficiaries**

Taxpayers who sell or lease rail rolling stock in Louisiana and their customers

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

<b>Estimated Fiscal Effect</b>	
<b>FYE 6-23</b>	<b>FYE 6-24</b>
\$21,000	\$21,000

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# Sales Tax

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## { Exemptions }

### 166. Rail Rolling Stock Repaired or Fabricated in Louisiana

This provision allows a state sales and use tax exemption for parts or services used in the fabrication, modification, or repair of rail rolling stock. A political subdivision may, by ordinance, provide that sales and use taxes imposed by the political subdivision shall not apply to the parts or service used in the fabrication, modification, or repair of rail rolling stock.

#### Legal Citation

R.S. 47:305.50(E)(2)

#### Origin

Acts 1996, No. 36, amended by Acts 1998, No. 41; Acts 2005, No. 397

#### Effective Date

July 1, 1996

#### Sunset Date

June 30, 1998

#### Reestablished

July 1, 2005

#### Beneficiaries

Taxpayers who sell or lease rail rolling stock in Louisiana and their customers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$330,000	\$337,000

### 167. Sales of Railroad Ties to Railroads for Use in Other States

This provision creates a sales tax exemption for railroad ties purchased by a railroad prior to long-term preservative treatment and installed into the railroad's track system outside the jurisdiction.

#### Legal Citation

R.S. 47:305.50(F)

#### Origin

Acts 2009, No. 442

#### Effective Date

July 1, 2009

#### Beneficiaries

Railroads

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

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# Sales Tax

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## { Exemptions }

### **168. Utilities Used by Steelworks and Blast Furnaces**

This provision allows utilities, including electricity, used by steelworks and blast furnaces to be exempt from sales tax. The facility must employ more than 125 full-time workers and be classified as code 331111 of the North American Industry Classification System to qualify. The purpose of this exemption is to provide an economic incentive for a steel mill to locate in Louisiana.

#### **Legal Citation**

R.S. 47:305.51

#### **Origin**

Acts 1998, No. 28, amended by Acts 2001, 1<sup>st</sup> Ex. Sess., No. 5; Acts 2002, No. 49; Acts 2004, 1<sup>st</sup> Ex. Sess., No. 5; Acts 2009, No. 443

#### **Effective Date**

March 27, 2001

#### **Beneficiaries**

Any steel mill meeting the minimum requirements

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to a 2% state sales tax rate for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 107, sales tax section.

### **169. Sickle Cell Disease Organizations**

This exclusion provides a state and local sales tax exemption for nonprofit organizations that were established prior to 1975 conducting comprehensive programs on sickle cell disease which includes but is not limited to free education, free testing, free counseling, free prescriptions, transportation, and food packages for sickle cell patients. The organizations are required to obtain exemption certificates from the Department of Revenue.

#### **Legal Citation**

R.S. 47:305.53

#### **Origin**

Acts 2005, No. 278

#### **Effective Date**

July 1, 2005

#### **Beneficiaries**

Sickle cell disease organizations and their customers

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **170. Annual Louisiana Sales Tax Holiday**

This exclusion provides for an exemption from the state sales tax on the first consecutive Friday and Saturday of August each year, on the first \$2,500 of the purchase price of most individual items of tangible personal property. The exemption applies statewide to all consumer purchases of tangible personal property, other than vehicles subject to license and title and meals furnished for consumption on the premises, provided that the property is not for use in a business, trade, or profession.

#### **Legal Citation**

R.S. 47:305.54

#### **Origin**

Acts 2005, 1<sup>st</sup> Ex. Session No. 9, amended by Acts 2007, No. 244

#### **Effective Date**

November 28, 2005

#### **Beneficiaries**

Individual consumers

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **171. Sales of Original One-of-a-Kind Works of Art Sold in Certain Locations**

This exemption allows the sale of original one-of-a-kind works of art from an established location within the boundaries of a cultural product district without any sales tax.

#### **Legal Citation**

R.S. 47:305.57

#### **Origin**

Acts 2007, No. 298

#### **Effective Date**

January 1, 2008

#### **Beneficiaries**

Purchasers of original one-of-a-kind works of art

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **172. Hurricane Preparedness Louisiana Sales Tax Holiday**

This provision allows an exemption from the state sales and use tax from 12:01 a.m. on Saturday until 11:59 p.m. on Sunday during the last weekend in May of each year, on the first \$1500 of the purchase price of certain hurricane preparedness items or supplies.

#### **Legal Citation**

R.S. 47:305.58

#### **Origin**

Acts 2007, No. 429

#### **Effective Date**

June 30, 2007

#### **Beneficiaries**

Individuals purchasing hurricane preparedness items or supplies

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **173. Sales of Construction Materials to Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation**

This exemption allows Habitat for Humanity affiliates, Fuller Center for Housing covenant partners and the Make it Right Foundation to purchase construction supplies without the payment of sales or use tax when the materials are intended for use in constructing new residential dwellings in this state.

#### **Legal Citation**

R.S. 47:305.59 (A)

#### **Origin**

Acts 2007, No. 430, amended by Acts 2009, No. 464; Acts 2011, No. 385; amended and reenacted by Acts 2021, No. 299

#### **Effective Date**

October 1, 2007 on purchases by Habitat for Humanity; July 1, 2009 on purchases by Fuller Center for Housing; and July 1, 2012 for purchases by Make it Right Foundation

#### **Beneficiaries**

Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.



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# Sales Tax

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## { Exemptions }

### **174. Sales of Construction Materials to Animal Shelters for the Construction of New Animal Shelters in Louisiana**

This provision allows animal shelters to purchase construction materials without the payment of sales tax when such materials are intended for use in construction of new animal shelters in Louisiana. The construction must begin between July 1, 2021 and June 30, 2025.

#### **Legal Citation**

R.S. 47: 305.59(B)

#### **Origin**

Acts 2021, No. 299

#### **Effective Date**

July 1, 2021

#### **Beneficiaries**

Animal shelters constructing new animal shelters in Louisiana

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### **175. Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District**

This provision allows for the purchase of certain water conservation equipment for use within the Sparta Groundwater Conservation District without the payment of sales or use tax. Prior to application for an exemption certificate, the applicant must receive certification from the Commissioner of Conservation that the equipment qualifies as water conservation equipment.

#### **Legal Citation**

R.S. 47:305.61

#### **Origin**

Acts 2007, No. 471

#### **Effective Date**

July 1, 2007

#### **Beneficiaries**

Purchasers of equipment, certified by the Commissioner of Conservation as water conservation equipment and used in the Sparta Groundwater District

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### 176. Second Amendment Sales Tax Holiday

This provision creates a three day sales tax holiday on consumer purchases of firearms, ammunition and hunting supplies for the first consecutive Friday through Sunday of September. The sales tax holiday is applicable to both state and local sales tax.

#### Legal Citation

R.S. 47:305.62

#### Origin

Acts 2009, No. 453

#### Effective Date

July 9, 2009

#### Beneficiaries

Individuals purchasing firearms, ammunition and hunting supplies

#### Estimated Fiscal Effect

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### 177. Sales of Polyroll Tubing

This provision creates a state sales tax exemption for polyroll tubing used for commercial farm irrigation.

#### Legal Citation

R.S. 47:305.63, R.S. 47:305.25(A)(6)

#### Origin

Acts 2009, No. 450, amended by Acts 2017, No. 378.

#### Effective Date

July 8, 2009

#### Duplicate Provision

R.S. 47:305.25(A)(6)

#### Beneficiaries

Commercial farmers

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$162,000	\$166,000

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# Sales Tax

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## { Exemptions }

### **178. Purchase, Lease, or Repair of Certain Capital Equipment and Computer Software by Qualifying Radiation Therapy Treatment Centers**

This provision creates a state sales tax exemption for the purchase, lease or repair of capital equipment or software used to operate capital equipment at qualifying radiation therapy centers. Local taxing authorities may elect to grant this exemption.

#### **Legal Citation**

R.S. 47:305.64

#### **Origin**

Acts 2009, No. 450, amended by Acts 2011, No. 296; Acts 2017, No. 424.

#### **Effective Date**

July 1, 2009

#### **Beneficiaries**

Mary Bird Perkins Cancer Center, Biomedical Research Foundation, OncoLogics, Inc., Willis-Knighton Health Systems

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is negligible.

### **179. Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners**

This provision creates a state and local sales tax exemption for the purchase of construction materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners. The materials purchased must be used for constructing, rehabilitating, or renovating residential dwellings in this state which were destroyed or damaged by Hurricane Katrina or Hurricane Rita. The exemption is limited to no more than \$500,000 in any calendar year.

#### **Legal Citation**

R.S. 47:305.65

#### **Origin**

Acts 2009, No. 450

#### **Effective Date**

July 1, 2009

#### **Beneficiaries**

Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### 180. Parish Councils on Aging

This provision creates a state sales and use tax exemption for the sixty-four nonprofit parish Councils on Aging located in the state which are supervised by the Office of Elderly Affairs of the Governor's Office. These organizations are dedicated to delivering state-approved services directly to senior citizens.

**Legal Citation**

R.S. 47:305.66

**Origin**

Acts 2011, No. 53

**Effective Date**

October 1, 2011

**Beneficiaries**

Parish Councils on Aging

**Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$73,000	\$75,000

### 181. Purchases of Breastfeeding Items

This provision creates a state sales and use tax exemption for purchases of breast pumps and accessories, replacement parts, storage bags and accessories, and nursing bras.

**Legal Citation**

R.S. 47:305.67

**Origin**

Acts 2011, No. 331

**Effective Date**

October 1, 2011

**Beneficiaries**

Purchasers of breastfeeding items

**Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **182. Purchases by the Fore!Kids Foundation**

This provision creates a state sales and use tax exemption for the purchase, use, or rental of materials, services, property, and supplies by the Fore!Kids Foundation whose primary purpose is to fund children's service organizations from monies raised from golfing events.

#### **Legal Citation**

R.S. 47:305.68

#### **Origin**

Acts 2011, No. 374

#### **Effective Date**

June 30, 2011

#### **Beneficiaries**

Fore!Kids Foundation

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **183. Sales of Construction Materials to the Make it Right Foundation**

This exemption allows the Make it Right Foundation to purchase construction supplies without the payment of sales or use tax when the materials are intended for use in constructing new residential dwellings in this state.

#### **Legal Citation**

R.S. 47:305.70

#### **Origin**

Acts 2011, No. 387

#### **Effective Date**

July 1, 2012

#### **Beneficiaries**

Make it Right Foundation

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **184. Sales of Construction Materials to the St. Bernard Project, Inc.**

This provision allows the St. Bernard Project, Inc. to purchase construction supplies without the payment of sales or use tax when the materials are intended for use in rehabilitating existing residential dwellings or constructing new residential dwellings in this state.

#### **Legal Citation**

R.S. 47:305.71

#### **Origin**

Acts 2012, No. 266

#### **Effective Date**

July 1, 2012

#### **Beneficiaries**

The St. Bernard Project, Inc.

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **185. Hurricane Laura, Hurricane Delta and COVID-19 Pandemic Sales Tax Holiday**

This provision creates a one-time State sales tax holiday on the first \$2,500 of the sales price of any consumer purchases of tangible personal property that occur on Friday, November 20, 2020, and Saturday, November 21, 2020, in order to provide tax relief for citizens recovering from Hurricane Laura, Hurricane Delta, and the COVID-19 pandemic. This provision excludes motor vehicle purchases, purchases of meals eaten where purchased or to-go, rental or lease of tangible personal property or the taxable sales of services enumerated in LA R.S. 47:301(14). The sales tax holiday does not apply to local sales and use taxes or to business or commercial purchases of tangible personal property.

#### **Legal Citation**

R.S. 47:305.74

#### **Origin**

Acts 2020, 2nd Ex. Session, No. 16

#### **Effective Date**

October 28, 2020

#### **Beneficiaries**

Consumer purchasers of tangible personal property on November 20, 2020, and November 21, 2020

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **186. Purchases of Feminine Hygiene Products, Diapers, or Both for Individual Personal Use.**

This state sales tax exemption applies to the purchase of feminine hygiene products as well as adult and child diapers when purchased for individual use. This sales tax exemption is applicable to taxable periods beginning on or after July 1, 2022.

#### **Legal Citation**

R.S. 47:305.75

#### **Origin**

Acts 2021, No. 449

#### **Effective Date**

June 23, 2021

#### **Beneficiaries**

Purchasers of feminine products and diapers

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

<b>Estimated Fiscal Effect</b>	
<b>FYE 6-23</b>	<b>FYE 6-24</b>
\$790,000	\$806,000

### **187. Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes**

This exemption allows the tax-free purchase of antique aircraft by collectors. Many of these sales are also exempted under the isolated or occasional sale provision of R.S. 47:301(10)(c) (See number 5, Sales Tax Section). The aircraft must be manufactured at least 25 years prior to the date of purchase. The purpose of this exemption was to provide financial assistance to antique aircraft collectors.

#### **Legal Citation**

R.S. 47:6001

#### **Origin**

Acts 1980, No. 567

#### **Effective Date**

September 12, 1980

#### **Beneficiaries**

Collectors of antique aircraft

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

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# Sales Tax

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## { Exemptions }

### **188. Sale of Certain Antique Motor Vehicles**

This exemption allows antique motor vehicles to be purchased without the payment of state and local sales and use tax. The antique motor vehicles must have been manufactured at least twenty-five years ago, not used for commercial purposes and valued in excess of \$10,000 dollars. Qualifying antique motor vehicles are still subject to the \$1,000 fee for the issuance of an antique license plate as provided in R.S. 47:463.8(B). The purpose of this exemption is to provide financial assistance to those who purchase antique motor vehicles.

#### **Legal Citation**

R.S. 47:463.8(B)(1)(b)(ii), R.S. 47:6040

#### **Origin**

Acts 2019, No. 364

#### **Effective Date**

July 1, 2019

#### **Beneficiaries**

Collectors of antique motor vehicles

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use tax for FYE 6-23 and FYE 6-24. The Department is unable to estimate the fiscal effect as no data on these transactions could be provided by the Office of Motor Vehicles.

## { Alternate-Reporting Methods }

### **189. Certain Interchangeable Components; Optional Method to Determine**

This alternate-reporting method allows importers or users of certain measurement-while-drilling equipment to store equipment in the state without paying the use tax due upon importation. Instead, taxes would be paid on  $\frac{1}{100}$  of the total material cost of all equipment stored within Louisiana each month. The purpose of this method is to offer relief from use tax on equipment stored in Louisiana, but seldom used in this state.

#### **Legal Citation**

R.S. 47:301(3)(d)

#### **Origin**

Acts 1990, No. 719

#### **Effective Date**

July 1, 1990

#### **Beneficiaries**

Companies that use certain measurement-while-drilling equipment

#### **Estimated Fiscal Effect**

This is an alternate reporting method, not an exemption, and will likely result in timing differences on taxes remitted. The estimated fiscal effect of this statute is \$0.



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# Sales Tax

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## { Alternate-Reporting Methods }

### **190. Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals**

This alternate-reporting method allows the lease or rental of certain helicopters used in the extraction, production, and exploration of oil, gas, and other minerals to be considered a sale of tangible personal property with an extended period of time allowed to remit any taxes due.

Helicopters acquired through a lease, rental, lease-purchase, or similar transaction by a company involved in the extraction, production, or exploration for oil, gas, or other mineral qualify for this method. Helicopters used by companies providing service to qualifying companies also qualify for this alternate-reporting method. Qualifying companies do not pay sales tax on lease or rental payments, but remit the tax on the sales price in equal installments over the terms of the lease, rental, or lease-purchase contract.

#### **Legal Citation**

R.S. 47:302.1

#### **Origin**

Acts 1984, No. 353

#### **Effective Date**

July 2, 1984

#### **Beneficiaries**

Companies involved in the extraction, production, or exploration for oil, gas, or other minerals

#### **Estimated Fiscal Effect**

This is an alternate reporting method, not an exemption, and will likely result in timing differences on taxes remitted. The estimated fiscal effect of this statute is \$0.

### **191. Cash-Basis Sales Tax Reporting and Remitting for Health and Fitness Club Membership Contracts**

This alternate-reporting method allows health clubs to report and remit sales taxes on a cash basis and to report the receipts net of any imputed interest or collection fees. The purpose of this alternate-reporting method is to relieve clubs from the taxes on unpaid membership contracts.

#### **Legal Citation**

R.S. 47:303(F)

#### **Origin**

Acts 1985, No. 661, amended by Acts 1987, No. 379

#### **Effective Date**

September 30, 1985

#### **Beneficiaries**

Health and fitness clubs

#### **Estimated Fiscal Effect**

This is an alternate reporting method, not an exemption, and will likely result in timing differences on taxes remitted. The estimated fiscal effect of this statute is \$0.

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# Sales Tax

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## { Alternate-Reporting Methods }

### **192. Cash-Basis Reporting Procedure for Rental and Lease Transactions**

This alternative method of tax payment allows lessors of tangible personal property to report and remit sales tax due after payment is collected rather than in the period that the rental or lease occurred. The purpose of this alternate-reporting method is to relieve lessors from the taxes on unpaid rental fees. This method of tax payment allows the lessors to avoid the loss of sales taxes remitted on transactions that ultimately become bad debts.

#### **Legal Citation**

R.S. 47:306(A)(2)

#### **Origin**

Acts 1985, No. 867

#### **Effective Date**

July 23, 1985

#### **Beneficiaries**

Lessors of property

#### **Estimated Fiscal Effect**

This is an alternate reporting method, not an exemption, and will likely result in timing differences on taxes remitted. The estimated fiscal effect of this statute is \$0.

### **193. Collection from Interstate and Foreign Transportation Dealers**

This alternative method of tax payment allows transportation companies operating in interstate and foreign transportation of passengers or property to remit taxes based upon the percentage of Louisiana miles to total miles. Pursuant to R.S. 47:306.2(B)(2) "Louisiana mileage" shall not include mileage in Louisiana that is a segment or part of a stream of trade, traffic, transportation, or movement of passengers or property between a point in this state and a point located offshore beyond the territorial limits of any state. R.S. 47:306.2(B)(1) also provides that a unit of transportation measurement other than mileage may be used if appropriate based on industry custom and type of transportation. Those transportation dealers registered under R.S. 47:306.1 on June 22, 2005, and who provide transportation between points in Louisiana and points offshore outside the territorial limits of any state during the sales and use tax period immediately preceding June 22, 2005, are deemed to have elected to report under these statutes and shall begin reporting in accordance with them in lieu of R.S. 47:306.1 unless the taxpayer notifies the secretary to the contrary.

#### **Legal Citation**

R.S. 47:306.1, R.S. 47:306.2

#### **Origin**

Acts 1956, No. 438, amended by Acts 2005, No. 126

#### **Effective Date**

August 1, 1956

#### **Beneficiaries**

Interstate and foreign transportation dealers

#### **Estimated Fiscal Effect**

This is an alternate reporting method, not an exemption, and will likely result in timing differences on taxes remitted. The estimated fiscal effect of this statute is \$0.

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# Sales Tax

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## { Statutorily Prescribed Methods of Taxation }

### 194. Extended Time to Register Mobile Homes

This provision allows purchasers of mobile homes, as defined by R.S. 9:1149.2(3), to extend the time to apply for a certificate of title from five days after delivery to the 20<sup>th</sup> day of the month following the month of delivery of the home. This allows between 20 to 50 days to apply for a title. If a mobile home is immobilized prior to registration, the mobile home is not subject to sales tax. The purpose of this provision is to allow purchasers of mobile homes more time to immobilize the mobile home. However, beginning January 1, 2010, legislation eliminated the ability of manufactured home purchasers to avoid paying tax through an act of immobilization.

#### Legal Citation

R.S. 32:707(A)

#### Origin

Acts 1997, No. 272, amended by Acts 2009, No. 500

#### Effective Date

July 1, 1997

#### Beneficiaries

Purchasers of mobile homes that immobilize them at the time of purchase

#### Estimated Fiscal Effect

This statute was amended to eliminate the ability of manufactured home purchasers to avoid paying tax through an act of immobilization. This is a statutorily prescribed method of taxation, not an exemption, and will likely result in timing differences on taxes remitted. The estimated fiscal effect of this statute is \$0.

### 195. "Sales or Cost Price" of Refinery Gas

These exclusions define the valuation of refinery gas, except feedstock, either sold or produced. This value is determined for each calendar year. Sales of such property are subject to tax under R.S. 47:301(13)(d) and the use of such property by the producer is subject to the tax under R.S. 47:301(3)(f). The price of refinery gas shall be the maximum of 52¢ per MCF multiplied by a fraction the numerator of which shall be the posted price for a barrel of West Texas Intermediate Crude Oil on December 1 of the preceding calendar year and the denominator of which shall be \$29. This valuation applies to both state and local governments. The valuation for calendar year 2022 is \$1.173 and for calendar year 2023 is \$1.453. This valuation is identical to the valuation originally set under R.S. 47:305(D)(1)(h) (See number 111, Sales Tax Section).

#### Legal Citation

R.S. 47:301(3)(f), R.S. 47:301(13)(d)

#### Origin

Acts 1996, No. 29, amended by Acts 2004, No. 49; Acts 2005, No. 458

#### Effective Date

July 2, 1996

#### Beneficiaries

Refineries producing refinery gas

#### Estimated Fiscal Effect

This is a valuation formula only. The estimated fiscal effect of this statute is \$0.

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# Sales Tax

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## { Statutorily Prescribed Methods of Taxation }

### **196. News Publications Distributed at No Cost to Readers**

This provision sets the cost price of news publications that are distributed at no cost to their readers. In order for the method to apply, the publisher of the news publication must pay unrelated third parties to print the news publication. The cost price is the lesser of the following costs: (1) the printing costs paid to unrelated third parties to print such news publications, less any itemized freight charges for shipping the publication to the publisher and any itemized charges for paper and ink, or (2) payments to a dealer or distributor as consideration for distribution of the news publication

#### **Legal Citation**

R.S. 47:301(3)(h)

#### **Beneficiaries**

Publishers of news publications that are distributed at no cost to their readers

#### **Estimated Fiscal Effect**

This is a valuation formula only. The estimated fiscal effect of this statute is \$0.

### **197. Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations**

This alternate-reporting method removes lessors of railroad rolling stock from the requirement to charge the lease or rental tax to their lessees. This alternate-reporting method still requires lessees or rentees, with the exception of railway companies or railroad corporations, to self-assess the lease or rental tax and remit the tax directly to the state. The purpose of this method is to relieve the lessors of railroad rolling stock from the burden of collecting the rental tax on rolling stock and to provide relief to railway companies and railroad corporations from the lease or rental tax.

#### **Legal Citation**

R.S. 47:301(4)(k)

#### **Origin**

Acts 1990, No. 444

#### **Effective Date**

September 7, 1990

#### **Beneficiaries**

Louisiana lessors of rail rolling stock and railway companies

#### **Estimated Fiscal Effect**

This is a statutorily prescribed method of taxation, not an exemption, and will likely result in timing differences on taxes remitted. The estimated fiscal effect of this statute is \$0.

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# Sales Tax

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## { Statutorily Prescribed Methods of Taxation }

## {Credits}

### 198. Sales Through Coin-Operated Vending Machines

This exclusion allows sales of tangible personal property through vending machines to be free of sales tax. This exclusion defines the sale to the dealer for resale in a vending machine to be a retail sale. The vending machine company is subject to tax on the purchase price of the property. No additional sales tax is due on the subsequent sale through the vending machine. The purpose of this exclusion is to define the taxable point of sale and to simplify the collection and reporting of the tax.

#### Legal Citation

R.S. 47:301(10)(b)(i)

#### Origin

Acts 1978, No. 756

#### Effective Date

September 8, 1978

#### Beneficiaries

Dealers who sell their product through vending machines

#### Estimated Fiscal Effect

This is a statutorily prescribed method of taxation, not an exemption. It will likely result in timing differences on taxes remitted. There is no reporting requirement for these transactions.

### 199. Vendor's Compensation

This credit compensates the dealer in accounting for and remitting the sales tax. Each dealer is allowed to deduct 1.05 percent from the tax due provided the reports are submitted and paid to the Department of Revenue on a timely basis. The purpose of this credit is to compensate the dealer in accounting for and remitting the sales taxes.

Effective July 1, 2018, the vendor's compensation rate was reduced to .84 percent. Act 1 of the Third Extraordinary Session imposed a 0.45% sales tax on all taxable transactions via R.S. 321.1; however, sales tax imposed pursuant to R.S. 321.1 is not eligible for vendor's compensation. The 0.84% is the mathematical equivalent of 4 cents out of 4.45 cents (4/4.45) of the .935% vendor's compensation.

Effective August 1, 2020, Act 27 of the 2020 First Extraordinary Session increased the rate of vendor's compensation from .935% to 1.05%.

#### Legal Citation

R.S. 47:306(A)(3)(a)

#### Origin

Acts 1948, No. 9, amended by Acts 1986, No. 916; Acts 1991, No. 709; Acts 1995, No. 1186; Acts 1996, 1<sup>st</sup> Ex. Sess., No. 32; Acts 1998, 1<sup>st</sup> Ex. Sess., No. 50; Acts 2001, No. 7; Acts 2013, No. 425; Acts 2016, 1<sup>st</sup> Ex. Sess., No. 15; Acts 2018, 3<sup>rd</sup> Ex. Sess., No. 1; Acts 2020, 1<sup>st</sup> Ex. Sess., No. 27

#### Effective Date

June 7, 1948

Effective August 1, 2020, Act 27 of the 2020 First Extraordinary Session increased the rate of vendor's compensation from .935% to 1.05%.

#### Beneficiaries

Dealers who report and remit taxes on a timely basis

#### Estimated Fiscal Effect

Pertinent transactions are allowed a credit in the amount of 1.05 percent on 4 cents out of 4.45 cents of state sales tax collected and remitted to the Department of Revenue on a timely basis.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$29,262,000	\$29,847,000

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# Sales Tax

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## { Refunds }

### **200. Sales Tax Remitted on Bad Debts from Credit Sales**

This refund provision grants financial relief to vendors who remit sales taxes to the state that they are subsequently unable to collect from their customers. The sales tax bad-debt recovery provision does not include rentals and leases. The purpose of this refund was to allow taxpayers a refund of sales taxes remitted to the Department, but not collected from their customers.

#### **Legal Citation**

R.S. 47:315

#### **Origin**

Acts 1976, No. 153, amended by Acts 1985, No. 516

#### **Effective Date**

July 20, 1976

#### **Beneficiaries**

Vendors who have remitted the tax on credit sales of tangible personal property that ultimately was uncollectible from their customers

#### **Estimated Fiscal Effect**

During fiscal year 2021-2022, \$769,763 in sales tax refunds were issued for bad debts on credit sales. The Department is unable to estimate the future fiscal effect of this refund since it fluctuates from year to year.

### **201. State Sales Tax Paid on Property Destroyed in a Natural Disaster**

This refund provision gives financial assistance to persons who have suffered uninsured losses in natural disasters. The sales tax paid on destroyed property can be refunded upon the filing of a proper claim. The refund is based upon taxes paid by the owner on the destroyed property. The purpose of this refund is to provide financial relief to persons who have suffered uninsured losses in natural disasters.

#### **Legal Citation**

R.S. 47:315.1

#### **Origin**

Acts 1970, No. 592, amended by Acts 1972, No. 592; Acts 1973, No. 60; Acts 2001, No. 1032

#### **Effective Date**

August 17, 1969

#### **Beneficiaries**

Owners of property destroyed by a natural disaster in an area determined by the President of the United States to need federal assistance

#### **Estimated Fiscal Effect**

During fiscal year 2021-2022, \$23,794 in sales tax refunds were issued for state sales tax paid on property destroyed in a natural disaster. The Department is unable to estimate the magnitude of natural disasters occurring in Louisiana in the future; therefore, the Department is unable to estimate the future fiscal effects.

---

# Sales Tax

---

## { Refunds }

### **202. Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas**

This refund provision offers a financial incentive to persons who renovate, restore, or rehabilitate existing structures or who construct new housing in certain blighted areas of the state. These areas are determined by local governing authorities. The purpose of this refund provision is to encourage people to improve the conditions of the blighted areas.

#### **Legal Citations**

R.S. 47:315.2, R.S. 40:582.1-582.7, R.S. 47:1515.1

#### **Origin**

Acts 1984, No. 292

#### **Effective Date**

September 3, 1984

#### **Beneficiaries**

People engaged in construction or renovation of real property in certain blighted areas of the state

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **203. Sales, Leases, or Rentals of Durable Medical Equipment Paid by or Under Provisions of Medicare**

This refund provision allows a person paying tax on the purchase or rental of durable medical equipment that is paid by or under the provisions of Medicare to request a refund of the state taxes paid. Most qualifying purchases are already exempted from the state sales tax under pertinent provisions of R.S. 47:305(D). However, leases are not exempted from sales tax under the provisions of R.S. 47:305(D).

#### **Legal Citation**

R.S. 47:315.3

#### **Origin**

Acts 1994, No. 25

#### **Effective Date**

August 15, 1994

#### **Beneficiaries**

Purchasers and lessees of qualifying durable medical equipment

#### **Estimated Fiscal Effect**

The Department is unable to estimate the future fiscal effect of this refund since it fluctuates from year to year.

---

# Sales Tax

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## { Refunds }

### **204. Sales Tax Collected by Qualified Charitable Institutions**

This provision allows a restricted refund of sales tax collected by a qualified charitable institution on the sale of donated tangible personal property or items made from donated property. The refund must be used exclusively in Louisiana for land acquisition, capital construction, or equipment, or related debt service or job training, job placement, employment, or other related community services and support program costs.

#### **Legal Citation**

R.S. 47:315.5

#### **Origin**

Acts 2007, No. 464

#### **Effective Date**

January 1, 2008

#### **Beneficiaries**

Qualified charitable institutions that sell donated tangible personal property or items made from donated property

#### **Estimated Fiscal Effect**

Pertinent transactions are subject to the full 4.45% state sales tax rate; therefore, there is no estimated tax loss for FYE 6-23 or FYE 6-24.

### **205. Louisiana Tax Free Shopping Program**

This provision offers refunds of state and local sales taxes on certain purchases made by international tourists to encourage increased tourism in Louisiana. By paying an annual \$100 fee, merchants will be included in a listing of tax-free stores which is distributed to international tourists. The purpose of the refund provision is to encourage tourists to purchase goods in Louisiana, which in turn benefits the retail dealers.

#### **Legal Citation**

R.S. 51:1301

#### **Origin**

Acts 1988, No. 535, amended by Acts 2001, 1<sup>st</sup> Ex. Sess. No. 7; Acts 2004 1<sup>st</sup> Ex. Sess., No. 14; Acts 2006, No. 76; Acts 2008, No. 232, Acts 2012, No. 435

#### **Effective Date**

July 8, 1988

#### **Sunset Date**

July 1, 2023

#### **Beneficiaries**

International tourists who travel and make purchases in Louisiana and the merchants who participate in the program

#### **Estimated Fiscal Effect**

During fiscal year 2021-2022, \$149,065 in sales tax refunds were issued for purchases qualifying under the Louisiana Tax Free Shopping Program. Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The Department is unable to estimate the future fiscal effect of this refund since it fluctuates from year to year.



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# Sales Tax

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## { Rebates }

### 206. Motor Vehicles Used by Those with Orthopedic Disabilities

This rebate provision provides financial relief to individuals or entity on behalf of an individual purchasing vehicles to be used by persons with orthopedic disabilities. The modifications shall be made in accordance with a prescription or letter issued for the person by a physician, a licensed chiropractor, or a driver rehabilitation specialist. Orthopedically disabled means a person who has permanent, limited movement of body extremities and loss of physical functions, resulting in the need for a specially modified vehicle for transport. The purchaser may apply for a rebate of the state sales tax paid after necessary vehicle modifications have been made to transport the disabled person. The purpose of this rebate is to allow taxpayers a refund of the state sales tax paid to purchase vehicles for the disabled.

#### Legal Citation

R.S. 47:305.72

#### Origin

Acts 2019, No. 419

#### Effective Date

July 1, 2019

#### Beneficiaries

Purchasers of vehicles for those with orthopedic disabilities

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$49,000	\$50,000

### 207. Fiber - Optic Cable Equipment Rebate

This rebate authorizes a winning bidder that is awarded a census block in the Rural Digital Opportunity Fund Auction to claim a rebate of state and local sales and use taxes paid by the winning bidder on fiber-optic cable equipment used for broadband networks in unserved areas in Louisiana. The rebates amount to 50% of the sales and use tax paid by the winning bidder on fiber-optic cable equipment. Qualifying "Fiber-Optic Equipment" includes: (1) Telecommunications fiber; (2) Wires; (3) Poles; (4) Supports; (5) Lashing Cable; (6) Conduit; (7) Communication Handholes; and (8) Customer Premise Equipment.

#### Legal Citation

R.S. 47:305.73

#### Origin

Acts 2020, 1st Ex. Session, No. 35

#### Effective Date

July 1, 2020

#### Beneficiaries

Purchasers of Fiber Optic Cable Equipment used for broadband networks in unserved areas in Louisiana

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. No taxpayers claimed this rebate in FYE 6-22. Due to the unknown number of participants that will operate in the state and receive awards from the FCC, in addition to the wide variety of equipment eligible for the rebate, a reliable estimate of the magnitude of the revenue impact is not possible.

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# Sales Tax

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## { Rebate }

## { State Exemptions with Prohibitions on Taxation }

### 208. Hurricane Impacted Agricultural Fencing Materials Rebate

The rebate is available to commercial farmers for the repair or replacement of agricultural fencing materials. The damage to the fencing must have been caused by Hurricanes Laura, Delta, Zeta or Ida and occurred in a federally declared disaster area. The amount of the rebate is equal to the state sales and use tax amount paid. The rebate is not available for fence repair or replacement that has been paid for by insurance proceeds or state or federal funds unless those funds are taxable income or a repayable loan. The purchaser must have been a commercial farmer on or before January 1, 2022. The rebate may only be claimed once per calendar year. No rebates will be issued for purchases made after December 31, 2022, or for applications submitted after December 31, 2023.

#### Legal Citation

R.S. 47:305.77

#### Origin

Acts 2022, No. 88

#### Effective Date

May 24, 2022

#### Beneficiaries

Commercial farmers who replaced or repaired fencing in federally declared disaster area substantially damaged by the 2020 and 2021 hurricanes.

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The Department is unable to estimate the fiscal effect of this rebate because data on eligible purchases is not available.

### 209. Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana

This credit allows a person or company to reduce any use tax due by the equivalent sales tax lawfully paid to another qualified state. In order to qualify, the other state must allow a similar credit for Louisiana taxes and the tax charged must be similar in nature. The state of Louisiana has entered into agreements with other states to allow similar credits for Louisiana residents. The purpose of this provision is to reciprocate for the credit allowed by other states.

#### Legal Citation

R.S. 47:303(A)(3)(a)

#### Origin

Acts 1964, No. 171, amended by Acts 2005, No. 394

#### Effective Date

July 29, 1964

#### Beneficiaries

Persons and companies importing property into this state

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect; there is no reporting requirement for the data.

---

# Sales Tax

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## { State Exemptions with Prohibitions on Taxation }

### **210. Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services**

This provision allows a credit to Louisiana residents, who have served in the armed services for two years or more, for sales taxes paid on automobiles. This credit will be honored for state and local taxes paid to any other state. The purpose of this credit is to provide financial assistance to members of the armed services.

#### **Legal Citation**

R.S. 47:303(A)(3)(a)

#### **Origin**

Acts 1965, No. 122, amended by Acts 2005, No. 394

#### **Effective Date**

July 28, 1965

#### **Beneficiaries**

Louisiana residents who serve in the armed services

#### **Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect as no data on these transactions could be provided by the Office of Motor Vehicles.

### **211. Purchases Made with Food Stamps and WIC Vouchers**

This exemption allows tax-free purchases of eligible food items if purchased with USDA food stamps or Women, Infants, and Children's (WIC) vouchers. The federal government issues food stamps and WIC vouchers to qualified participants to purchase eligible food items. States are not allowed to tax these purchases as a requirement for receiving federal funding for the food stamp and WIC programs. Repeal of this exemption would cost the state federal food stamp funding. The purpose of this exemption is to comply with the federal government's restrictions.

#### **Legal Citation**

R.S. 47:305.46

#### **Origin**

Acts 1986, No. 1028

#### **Effective Date**

October 1, 1987

#### **Beneficiaries**

Purchasers using food stamps and WIC vouchers

#### **Estimated Fiscal Effect**

Food items eligible to be purchased with food stamps or WIC vouchers would also fall under the constitutional exclusion as food for home consumption.

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

<b>Estimated Fiscal Effect</b>	
<b>FYE 6-23</b>	<b>FYE 6-24</b>
\$108,727,000	\$60,629,000

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# Sales Tax

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## { State Exemptions with Prohibitions on Taxation }

### 212. Use of Vehicles in Louisiana by Active Military Personnel

This exemption allows active military personnel to transfer motor vehicles into Louisiana exempt from sales tax under the following conditions:

- the personnel is on active duty in Louisiana;
- sales tax was collected in the state in which the vehicle was purchased; and,
- the purchaser was a resident or stationed on military duty in the state in which the vehicle was purchased.

The vehicle becomes subject to Louisiana sales tax when the person leaves active military service. A credit is allowed for taxes paid to other states under R.S. 47:303(A). This statute is similar to provisions of the Federal Soldiers and Sailors Civil Relief Act of 1940 (50 U.S.C. 574). Because of the provisions of the federal act, the credit allowed for taxes paid other states is not expected to create an additional loss of tax revenues. The purpose of this provision is to reciprocate for the credit allowed by other states.

#### Legal Citation

R.S. 47:305.48

#### Origin

Acts 1989, No. 435

#### Effective Date

September 3, 1989

#### Beneficiaries

Active military personnel

#### Estimated Fiscal Effect

The Department is unable to estimate the fiscal effect as no data on these transactions could be provided by the Office of Motor Vehicles.

### 213. Sales of Food for Preparation and Consumption in the Home

The Louisiana Constitution prohibits the taxation of food sold for preparation and consumption in the home. The constitutional amendment was approved by voters on November 5, 2002, with the full exclusion effective July 1, 2003. Sales of prepared foods by grocery stores, department stores, variety stores, drug stores, delicatessens, convenience stores, meat markets, seafood markets, and similar businesses do not qualify for the exclusion and are subject to the state sales tax. The purpose of this prohibition is to provide financial relief to the general public on food purchases.

#### Legal Citation

La. Const. art. VII, § 2.2

#### Origin

Constitutional Amendment

#### Effective Date

January 1, 2003

#### Beneficiaries

The general public

#### Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$561,237,000	\$572,462,000

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# Sales Tax

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## { State Exemptions with Prohibitions on Taxation }

### **214. Sales of Electric Power or Energy to the Consumer for Residential Use**

The Louisiana Constitution prohibits the taxation of natural gas, electricity, and water sold directly to the consumer for residential use. The constitutional amendment was approved by voters on November 5, 2002, with the full exclusion effective July 1, 2003. The purpose of the exclusion is to benefit the residential consumers of electrical utility services.

#### **Legal Citation**

La. Const. art. VII, § 2.2

#### **Origin**

Constitutional Amendment

#### **Effective Date**

January 1, 2003

#### **Beneficiaries**

Residential consumers of electrical utility services

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

<b>Estimated Fiscal Effect</b>	
<b>FYE 6-23</b>	<b>FYE 6-24</b>
\$282,596,000	\$288,248,000

### **215. Sales of Natural Gas to the Consumer for Residential Use**

The Louisiana Constitution prohibits the taxation of natural gas, electricity, and water sold directly to the consumer for residential use. The constitutional amendment was approved by voters on November 5, 2002, with the full exclusion effective July 1, 2003. The purpose of the exclusion is to benefit the residential consumers of natural gas.

#### **Legal Citation**

La. Const. art. VII, § 2.2

#### **Origin**

Constitutional Amendment

#### **Effective Date**

January 1, 2003

#### **Beneficiaries**

Residential consumers of natural gas

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 214, sales tax section.

---

# Sales Tax

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## { State Exemptions with Prohibitions on Taxation }

### **216. Sales of Water to the Consumer for Residential Use**

The Louisiana Constitution prohibits the taxation of natural gas, electricity, and water sold directly to the consumer for residential use. The constitutional amendment was approved by voters on November 5, 2002, with the full exclusion effective July 1, 2003. The purpose of the exclusion is to benefit the residential consumers of water utility services.

#### **Legal Citation**

La. Const. art. VII, § 2.2

#### **Origin**

Constitutional Amendment

#### **Effective Date**

January 1, 2003

#### **Beneficiaries**

Residential consumers of water utility services

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24. The estimated fiscal effect is included in number 214, sales tax section.

### **217. Drugs Prescribed by Physicians or Dentists**

This exemption allows drugs prescribed by a physician or dentist and drugs that are dispensed to patients by hospitals under orders of a physician to be purchased free from sales tax. Drugs as defined in R.S. 47:301(20) include all pharmaceuticals and medical devices which are prescribed for use in the treatment of any medical disease. On November 5, 2002, voters approved a constitutional amendment that prohibits the taxation of prescription drugs. The purpose of this prohibition is to provide financial assistance to consumers.

#### **Legal Citation**

La. Const. art. VII, § 2.2

#### **Origin**

Constitutional Amendment

#### **Effective Date**

January 1, 2003

#### **Beneficiaries**

Individuals who purchase prescription drugs and hospitals

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

<b>Estimated Fiscal Effect</b>	
<b>FYE 6-23</b>	<b>FYE 6-24</b>
\$494,655,000	\$504,548,000

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# Sales Tax

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## { State Exemptions with Prohibitions on Taxation }

### **218. Sales of Gasoline, Gasohol, and Diesel**

The Louisiana Constitution prohibits the taxation of fuel that is subject to the road-use excise tax. This excludes most fuel sales, as most gasoline, gasohol, and diesel will be subject to road use tax. Gasoline, not subject to road use excise tax, is exempt from taxation of sales tax under R.S. 47:305(D)(1)(a). Gasohol, not subject to road use excise tax, is exempt from taxation under R.S.47:305.28 for gasohol produced, fermented, and distilled in Louisiana. The fiscal effect of the constitutional exclusion is shown in this section. The purpose of this prohibition is to give a tax-break to consumers.

#### **Legal Citation**

La. Const. art. VII, § 27

#### **Origin**

Constitutional Amendment

#### **Effective Date**

January 1, 1990

#### **Beneficiaries**

Consumers of road use gasoline and gasohol

#### **Estimated Fiscal Effect**

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-23 and FYE 6-24.

<b>Estimated Fiscal Effect</b>	
<b>FYE 6-23</b>	<b>FYE 6-24</b>
\$517,165,000	\$527,508,000





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# **Tax Incentives and Exemption Contracts**

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# Tax Incentives and Exemption Contracts

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## { Introduction }

The Department of Economic Development (LED) administers various tax exemptions and incentive programs for the benefit of qualifying businesses. The State Board of Commerce and Industry is responsible for reviewing and approving or disapproving applications for many of the tax incentive programs administered by the LED.

Depending on the legislative intent, businesses must meet specific criteria to be eligible for the various tax exemption and incentives and once approved, must continue to comply with the program guidelines to maintain eligibility. The purpose of these tax exemption and incentive contracts is to encourage specific economic development.

### **Types of Tax Exemptions**

Tax exemptions can be in the form of sales and use tax rebates and exemptions, rebates and credits for income taxes, corporation franchise tax, and other taxes imposed by the state.

### **Significant Changes**

#### **2022 Regular Legislative Session**

Act 249 (SB 12) extends the sunset provision regarding the approval of contracts for participation in the Competitive Projects Payroll Initiative Program from July 1, 2022 to July 1, 2026. Effective June 3, 2022.

Act 254 (SB 41) extends for the Louisiana Quality Jobs Program the sunset provisions regarding the acceptance of advance notifications and the continuance of incentives for previously approved applications from July 1, 2022 to July 1, 2026 and before July 1, 2022 to on or before June 30, 2026, respectively. Effective June 3, 2022.

Act 410 provides an automatic six-month filing extension for income tax returns as follows:

1. Individual, fiduciary and partnership income tax returns will be automatically extended but if the income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
2. Corporation income tax returns will receive an extension if the taxpayer timely requests an extension for federal income tax purposes. The extension is for six months or until the extended federal due date, whichever is later. If the corporation income tax return is not filed by the extended due date, the delinquent filing penalty is assessed from the original due date of the return.
3. Corporate franchise tax returns, for taxpayers who also file a corporation income tax return, will receive the extension according to the corporation income tax return rules. If the taxpayer files a corporation franchise tax return only, the franchise tax return is not eligible for an extension in accordance with R.S. 47:612 which refers to R.S. 287.614(D).

Applicable to taxable periods beginning on or after January 1, 2022. Effective August 1, 2022.

HR 178 urges and requests the House Ways and Means Committee to study the state's tax structure, including state tax exemptions and credits, and to make recommendations concerning eliminating the state tax levied on individual and corporate income and corporation franchise taxes and reforming state tax exemptions and credits to the legislature prior to the convening of the 2023 Regular Session of the Legislature of Louisiana. Requests the Department of Revenue to work in conjunction with and provide input and support to the study. Effective June 2, 2022.

SR 168 urges and requests the Department of Economic Development (LED), in consultation with the Department of Revenue (LDR), to study Louisiana's tax preference items, including deductions, credits, exemptions, exclusions, suspensions, discounts, refunds, special rates, special methods of reporting, preferential calculation methods, and all other government programs and grants for the purposes of determining which items or programs deliver the greatest benefit to Louisiana small-owned businesses. The resolution further requires LED, in consultation with LDR, to make and report its findings to the Senate Committee of Revenue & Fiscal Affairs no later than 60 prior to the start of the 2023 Regular Session of the Louisiana Legislature. Effective June 8, 2022.

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# Tax Incentives and Exemption Contracts

## Index of Exemptions

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1.	Atchafalaya Trace Heritage Area Development Zone Tax Exemption . . . . .	426
	R.S. 25:1226 et seq.	
2.	Brownfields Investor Tax Credit . . . . .	427
	R.S. 47:6021	
3.	Cane River Heritage Tax Credit . . . . .	429
	R.S. 47:6026	
4.	Ports of Louisiana Tax Credits . . . . .	430
	R.S. 47:6036	
5.	Motion Picture Investor Tax Credit . . . . .	431
	R.S. 47:6007	
6.	Research and Development Tax Credit . . . . .	433
	R.S. 47:6015	
7.	Digital Interactive Media and Software Tax Credit. . . . .	434
	R.S. 47:6022	
8.	Louisiana Motion Picture Incentive Program . . . . .	435
	R.S. 47:1121 et seq., R.S. 47:301(10)(a)(vi)	
9.	Louisiana Capital Companies Tax Credit Program. . . . .	436
	R.S. 51:1921 et seq.	
10.	New Markets Tax Credit. . . . .	438
	R.S. 47:6016	
11.	University Research and Development Parks . . . . .	439
	R.S. 17:3389	
12.	Industrial Tax Equalization Program . . . . .	439
	R.S. 47:3201-3205	
13.	Exemptions for Manufacturing Establishments . . . . .	441
	R.S. 47:4301-4306	
14.	Enterprise Zones. . . . .	442
	R.S. 51:1781 et seq.	
15.	Sound Recording Investor Tax Credit. . . . .	444
	R.S. 47:6023	
16.	Urban Revitalization Tax Incentive Program . . . . .	445
	R.S. 51:1801 et seq.	
17.	Mentor-Protégé Tax Credit. . . . .	447
	R.S. 47:6027	
18.	Technology Commercialization Credit and Jobs Program . . . . .	447
	R.S. 51:2351 et seq.	
19.	Angel Investor Tax Credit Program . . . . .	448
	R.S. 47:6020	
20.	Musical & Theatrical Productions Tax Credit. . . . .	450
	R.S. 47:6034	
21.	Retention and Modernization Credit . . . . .	451
	R.S. 51:2399.1 through 51:2399.6	
22.	Green Job Industries Credit . . . . .	452
	R.S. 47:6037	
23.	Louisiana Quality Jobs Program . . . . .	454
	R.S. 51:2451 et seq.	
24.	Corporate Tax Apportionment Program . . . . .	456
	R.S. 47:4331	
25.	Corporate Headquarters Relocation Program . . . . .	457
	R.S. 51:3111-3115	
26.	Competitive Projects Payroll Incentive Program . . . . .	458
	R.S. 51:3121	
27.	Procurement Processing Company Rebate Program . . . . .	459
	R.S. 47:6351	
28.	Louisiana Import Tax Credit . . . . .	459
	R.S. 47:6036.1	

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# Tax Incentives and Exemption Contracts

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## 1. Atchafalaya Trace Heritage Area Development Zone Tax Exemption

This program is directed at small businesses that make use of the natural, cultural and historic assets of the Heritage Area.

The Board of Commerce and Industry, after receiving approval from the review board consisting of the secretary of the Department of Revenue, secretary of Culture, Recreation and Tourism, chairman of the Atchafalaya Trace Heritage Area Commission, chairman of the House Committee on Ways and Means, chairman of the Senate Revenue and Fiscal Affairs Committee, the executive director of the Atchafalaya Trace Commission, and with the approval of the governor, may enter into contracts with heritage-based cottage industry concerns located in the development zone to grant tax credits to promote economic development and the creation of new jobs.

### Qualifications

- The business must be located in the Heritage Area that covers the 13 parishes of Assumption, Avoyelles, Concordia, East Baton Rouge, Iberia, Iberville, Lafayette, Pointe Coupee, St. Landry, St. Martin, St. Mary, Terrebonne, and West Baton Rouge.
- The owner of the business must be a resident of the Heritage Area development zone.
- The business must make sustainable use of the cultural or natural heritage of the Heritage Area for purposes which include interpreting, accessing, developing, promoting, or reinforcing the unique character and characteristics of the heritage area.

### Tax Credit

The tax credits that may be granted are:

- a \$1,500 credit for the business; and
- a \$1,500 credit for each net new hire of one full-time or two part-time employees for a position that did not previously exist, and new employees must have been a resident of the Heritage Area for at least 30 days prior to employment.
- Both credits were reduced by Act 125 of the 2015 Legislative Session to \$1,200.

The credits can be claimed against individual income tax or corporation income or franchise taxes and the tax credit contracts are for five years.

## 1. Atchafalaya Trace Heritage Area Development Zone Tax Exemption (continued)

### Legal Citation

R.S. 25:1226 et seq.

### Regulations

LAC 25:XI.101 et seq.

### Origin

Acts 2002 1<sup>st</sup> Ex. Sess., No. 112, amended by Acts 2007, No. 299; Acts 2008, No. 743; Acts 2014, No. 832; Acts 2015, No. 125; Acts 2017, No. 400 and 403

### Effective Date

January 1, 2003

### Sunset Date

No new applications to receive tax exemptions or credits will be approved on or after January 1, 2020.

### Beneficiaries

Heritage-based cottage industry located in the development zone

### Estimated Fiscal Effect

This program has sunsetted. No activity is anticipated because at the time of publication, we have no data on the carry forward credits available for use.

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# Tax Incentives and Exemption Contracts

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## 2. Brownfields Investor Tax Credit

The purpose of the brownfields investor tax credit is to stimulate environmental economic development in Louisiana by encouraging the cleanup, redevelopment, and productive reuse of brownfields sites in the state. A brownfields site is an identified area in the state for which the expansion, redevelopment, or reuse may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.

### Application and Approval

- Applications for the brownfields investor tax credits for remedial investigations and remediation actions must be jointly submitted to LED and the Department of Environmental Quality (DEQ).
- Upon receipt of the application, DEQ will issue a site specific identification number, which will be forwarded to LED and the Board of Commerce and Industry.
- Within 30 days of receipt of the application, DEQ will file any objections with the LED.
- The Board of Commerce and Industry will then make its recommendations to the governor for a final determination of the request for the tax credit.
- After approval by the governor, the applicant may proceed with the voluntary remedial investigation with DEQ's oversight.
- After a satisfactory demonstration that the voluntary remedial investigation is complete, DEQ will approve the remedial investigation report and issue a certificate of completion to the taxpayer-applicant and forward it to the LED secretary, the Board of Commerce and Industry, and the secretary of the Department of Revenue.
- The certificate of completion will entitle the taxpayer to the 15 percent investigation tax credit.
- After approval by the governor of a voluntary remediation tax credit application, the applicant may proceed with his voluntary remediation action.
- After satisfactory demonstration that the voluntary remedial action has been accomplished and DEQ approves the voluntary remediation action report, DEQ will issue a certificate of completion to the taxpayer-applicant and shall forward a copy to the LED secretary and the secretary of the Department of Revenue.

## 2. Brownfields Investor Tax Credit

*(continued)*

### Investor Tax Credit

Taxpayers are allowed a credit against state income tax for the investment in a voluntary remediation action or a voluntary remedial investigation as follows:

- 15 percent of the total investment on the certified completion date of a voluntary remedial investigation at a state-certified site.
- 25 percent of the total investment on the certified completion date of a voluntary remediation action at a state-certified site.
- Tax credits may never exceed the total investment in the site.

### Provisions effective for all taxable periods beginning on or after January 1, 2008

Acts 2007, No. 392 amends 47:6021 as follows:

- 15 percent of the total investment made in a voluntary remedial investigation at a state-certified site.
- 50 percent of the total investment made in a voluntary remediation action at a state-certified site.

The Act also makes the brownfields tax credit transferable and provides that no credit will be allowed for any expenditures for which a taxpayer receives a credit, rebate, or other tax incentive granted by the state under any other provision of law.

### Application of Tax Credits

- All entities taxed as corporations for state tax purposes must claim credit on their corporation income and franchise tax return.
- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.
- Entities not taxed as corporations must claim credit on the partner's tax returns

Credit may be taken against the income tax for the taxable period in which the credit is earned and if the tax credit exceeds the amount of taxes due, any unused credit may be carried forward for ten years.

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# Tax Incentives and Exemption Contracts

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## 2. Brownfields Investor Tax Credit (continued)

### Recapture of Credits

- If the secretaries of DEQ or the Department of Revenue find that funds for which a taxpayer received credits are not invested in and expended with respect to a state-certified assessment or remediation then the investor's state income tax for the taxable period will be increased by the amount necessary for the recapture of credit.
- Taxpayer applying for the credit will be required to reimburse DEQ for audits or recapture of credits.
- Credits previously granted to a taxpayer may be recovered by the secretary of the Department of Revenue through any collection remedy authorized by R.S. 47:1561.
- The only interest that may be assessed and collected on recovered credits is interest at a rate three percentage points above the rate provided in R.S. 9:3500(B)(1), which shall be computed from the original due date of the return on which the credit was taken.

### Ineligible Participants

No corporation or partnership including any company owned, affiliated, or controlled, in whole or in part, by any company or person that is a responsible person or is in default on a loan made by the state or a loan guaranteed by the state, or any company or person who has ever declared bankruptcy under which an obligation of the company or person to pay or repay public funds or monies was discharged as a part of such bankruptcy will be eligible to receive this tax incentive.

### Legal Citation

R.S. 47:6021

### Origin

Acts 2005, No. 156, amended by Acts 2007, No. 392; Acts 2013, No. 418

### Effective Date

July 1, 2005

### Sunset Date

No new credits can be granted after December 31, 2009

## 2. Brownfields Investor Tax Credit (continued)

### Beneficiaries

Taxpayers that invest in a qualifying voluntary remediation action or a voluntary remedial investigation as well as citizens of the state who benefit from the cleanup, re-development and re-use of these sites

### Estimated Fiscal Effect

This program has sunsetted. No activity is anticipated because at the time of publication, we have no data on the carry forward credits available for use.

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# Tax Incentives and Exemption Contracts

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### 3. Cane River Heritage Tax Credit

This program is directed at small businesses that make use of the natural, cultural and historic assets of the Cane River Heritage Area.

The Department of Culture, Recreation and Tourism may enter into contracts for periods not exceeding five years with a heritage-based cottage industry in order to facilitate the tax credits authorized by this Section. No contract shall be granted for any exemptions or credits which are not directly related to the concern located within the development zone, and no tax exemption or credit shall be granted for any tax or portion of a tax applicable to operations or activities of a concern located outside of the development zone.

#### Qualifications

- The business must be located in a Heritage Area development zone.
- The business must make sustainable use of the cultural or natural heritage of the Heritage Area for purposes which include interpreting, accessing, developing, promoting, or reinforcing the unique character and characteristics of the Heritage Area.

#### Tax Credit

The credits that may be granted are:

- a \$1,500 credit for the business, and
- a \$1,500 credit for each net new hire of one full-time or two part-time employees for a position that did not previously exist, and new employees must have been a resident of the Heritage Area for at least 30 days prior to employment.
- Both credits were reduced by Act 125 of the 2015 Legislative Session to \$1,080.

#### Legal Citation

R.S. 47:6026

#### Origin

Acts 2007, No. 299, amended by Acts 2008, No. 743; Acts 2011, No. 56; Acts 2013, No. 304; Acts 2015, No. 125; Acts 2015, No. 357; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 400

#### Effective Date

August 15, 2007

#### Sunset Date

No new applications to receive tax exemptions or credits will be accepted on or after January 1, 2018.

#### Beneficiaries

Individuals and businesses engaged in heritage-based commercial activities in the Cane River Heritage Area

### 3. Cane River Heritage Tax Credit (continued)

#### Estimated Fiscal Effect

This program has sunsetted. No activity is anticipated because at the time of publication, we have no data on the carry forward credits available for use.



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# Tax Incentives and Exemption Contracts

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## 4. Ports of Louisiana Tax Credits

The purpose of these credits is to encourage private investment in and the use of state port facilities in Louisiana. Because public funding sources for ports and port infrastructure facilities have not kept pace with the need to expand our ports and port facilities, it is determined that private investment and public-private partnerships should be encouraged as a means to assist the state in financing improvements to our state ports and port infrastructure facilities. The credits are as follows:

1. Ports of Louisiana Investor tax credit for the total capital costs of a qualifying project
  - LED will issue a credit for a qualifying project if the commissioner of administration, after approval of the Joint Legislative Committee on the Budget, certifies to LED securing the project will result in a significant positive economic benefit to the state.
  - After certification from the commission, LED may grant a tax credit up to 72% of the total capital costs of a qualifying project to be taken at up to five percent per tax year or shall grant such other amount of tax credit to be taken at such other percentage which is warranted by the significant positive economic benefit determined by the commissioner, but no tax credit granted for a qualifying project shall exceed \$1.8 million per tax year; however, the total amount of credits granted on a qualifying project cannot exceed the total cost of the project. In addition, the Investor Tax Credits granted by the department to any recipient pursuant to this Section shall be limited to an amount which shall not result in a reduction of tax liability by all recipients of such credits to exceed \$4.5 million in any fiscal year.
  - Investors earn the credit at the time expenditures are made, but no credits can be applied against a tax liability until July 1, 2014 and not until the project is approved by and LED certifies cost expenditures. LED will certify capital cost expenditures no less than twice during the duration of the qualifying project unless the investing company agrees, in writing, to reimburse the LED for the costs of any additional certifications.
  - Prior to issuance of any tax credit, a cooperative endeavor agreement shall be fully executed between the investing company or entity proposing the qualifying project and the public port in whose geographic jurisdiction the proposed qualifying project is to be located indicating cooperation and support among all of the parties.

## 4. Ports of Louisiana Tax Credits (continued)

- Unused credits may be carried forward as a credit against subsequent tax liability for a period not to exceed ten years.
2. Ports of Louisiana Import Export Cargo credit
  - Taxpayers must apply to and receive certification from LED
  - Taxpayers eligible for certification include those international business entities which provide to the department a verified statement of cargo volume data for the calendar year prior to the year of the application, specifically including the total annual volume and tons of breakbulk or containerized cargo imported and exported from or to, manufacturing, fabrication, assembly, distribution, processing, or warehousing facilities located in Louisiana.
  - An applicant whose exports and imports are limited to bulk commodities does not qualify.
  - LED will provide a statement of certification to each taxpayer that is certified for the credit after approval of the Joint Legislative Committee on the Budget. The certification, which is also sent to LDR, will contain the taxable year or years for which the taxpayer is allowed the credit and the amount of tax credit allocated for such taxable year or years.
  - The credit is equal to the product of multiplying five dollars by the taxpayer's number of tons of qualified cargo for the taxable year which exceeds the pre-certification tonnage or the product of multiplying the number of dollars by the taxpayer's number of tons of qualified cargo for the taxable year or portion of a taxable year which exceeds the pre-certification tonnage which is warranted by the significant positive economic benefit determined by the commissioner, whichever is less. In addition, the Import-Export Cargo credits granted by the department to any recipient shall be limited to an amount which shall not result in a reduction of tax liability by all recipients of such credits to exceed six million two hundred fifty thousand dollars in any fiscal year.
  - Credits will be allowed if the commissioner of administration certifies to LED that the increased utilization of public port facilities and other activity in Louisiana associated with the import or export of the international business entities qualified cargo will result in a positive economic benefit to the



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# Tax Incentives and Exemption Contracts

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## 4. Ports of Louisiana Tax Credits *(continued)*

state and such certification is approved by the Joint Legislative Committee on the Budget, which approval shall not be granted earlier than July 1, 2014.

### Application of Credits

- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.
- Entities taxed as corporations will claim credit on their corporation income and franchise tax return.
- Entities not taxed as corporations will claim the credit on the returns of the partners or members.

### Legal Citation

R.S. 47:6036

### Origin

Acts 2009, No. 474, amended by Acts 2011, No. 146; Acts 2013, No. 431; Acts 2015, No. 125; Acts 2015, No. 357; Acts 2017, No. 245; Acts 2021, No. 81

### Effective Date

August 15, 2009, for taxable periods beginning on or after January 1, 2009

### Sunset Date

July 1, 2025

### Beneficiaries

Port facilities in the state

### Estimated Fiscal Effect

The Department is unable to estimate the future fiscal effect because the Department does not have data on approved or pending contracts. During Fiscal Year 2021-22, no tax credits were claimed.

## 5. Motion Picture Investor Tax Credit

The purpose of the tax credit is to encourage development in Louisiana of a strong capital base for motion picture production in order to achieve an independent, self-supporting industry.

- For state certified productions meeting certain criteria, the program provides a tax credit of up to 40% for qualified expenditures.
- For Qualified Entertainment Companies (QEC) meeting certain criteria, the program provides a payroll tax credit of up to 20%.

### Limitation of the Credit

- LED program issuance cap – for applications received on or after July 1, 2017, LED shall issue no more than \$150 million per fiscal year.
- LDR taxpayer claim cap – beginning July 1, 2017, tax credit claims and transfers to the state shall not exceed \$180 million per fiscal year.
- For applications received on or after July 1, 2017, credits may not be transferred or sold to another taxpayer.

### Application of Credits

- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.
- Entities taxed as corporations will claim credit on their corporation income and franchise tax return.
- Entities not taxed as corporations will claim the credit on the returns of the partners or members

### Transferability of the Credit

For applications submitted prior to July 1, 2017, any tax credits allocated to a person may be transferred to back to the state for eight-five cents per dollar or any tax credits allocated to a person and not previously claimed by any taxpayer against his income tax may be transferred or sold to another person for a \$200 transfer fee per transferee subject to the following conditions:

- A single transfer or sale may involve one or more transferees.
- Transferors and transferees must submit notification of any transfer or sale of tax credits to LED and LDR within 30 days after the transfer or sale of the tax credits.
- Failure to comply with the transfer requirements will result in the disallowance of the tax credit until the taxpayers are in full compliance.

# Tax Incentives and Exemption Contracts

## 5. Motion Picture Investor Tax Credit (continued)

- The credit transfer or sale does not extend the time in which the credit can be used.
- The transferee must apply the credits in the same manner and against the same taxes as the taxpayer originally awarded the credit.

For applications submitted on or after July 1, 2017, tax credits may be transferred back to the state for ninety cents per dollar, subject to a 2% transfer fee.

### Legal Citation

R.S. 47:6007

### Origin

Acts 1992, No. 894, amended by Acts 1997, No. 658; Acts 2002, 1<sup>st</sup> Ex. Sess., No. 6; Acts 2003, No. 551; Acts 2003, No. 1240; Acts 2004, 1<sup>st</sup> Ex. Sess., No. 7; Acts 2005, No. 456; Acts 2007, No. 456; Acts 2009, No. 530 and 478; Acts 2013, No. 178; Acts 2014, No. 646; Acts 2015, No. 129; Acts 2015, No. 134; Acts 2015, No. 141; Acts 2015, No. 142; Acts 2015, No. 143; Acts 2015, No. 144; Acts 2015, No. 357; Acts 2015, No. 361; Acts 2015, No. 412; Acts 2015, No. 417; Acts 2015, No. 425; Acts 2015, No. 451; Acts 2015, No. 452; Acts 2016, 1<sup>st</sup> Ex. Sess., No. 29; Acts 2017, No. 223, 309 and 384

### Effective Date

Taxable periods beginning on or after January 1, 1993

### Sunset Date

July 1, 2025

### Beneficiaries

Investors in state-certified motion picture productions

### Fiscal Effect

An analysis of the type of credits and buybacks for Fiscal Year 2021-22 is as follows:

Fiscal Effect		
	FYE 6-22	% of Total
Individual Income Tax	\$4,743,120	3.11%
Corp. Income Tax	\$147,907,788	96.89%
Fiduciary Income Tax	\$344	0.00%
Total	\$152,651,252	100.00%

Revenue loss in the amount of \$140,342,042 for buybacks were issued under the cap on the credit for FYE 6-22.

## 5. Motion Picture Investor Tax Credit (continued)

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$194,377,000	\$180,000,000

The estimated fiscal effect of this credit is limited by the cap placed on the credit by Acts 2015, No. 134.

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect the lower tax rate as provided by Acts 2021, Nos. 395 and 396.

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# Tax Incentives and Exemption Contracts

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## 6. Research and Development Tax Credit

The purpose of the research and development tax credit is to encourage new and continuing efforts to conduct research and development activities within this state.

The Louisiana Research and Development Program provides up to a 30% tax credit on qualified research expenditures incurred in Louisiana. The program is open to companies who have incurred research and development expenditures in Louisiana and who meet certain requirements.

Louisiana has three different types of research and development applicants who earn credits at different rates and have different filing requirements:

- Increase in Louisiana Research and Development (50+ employees)
- Small Business Innovation Research Grant (SBIR/STTR)
- Less than 50 Employees

The following types of businesses that do not have a pending or issued United States patent directly related to the qualified research expenditures for which a credit is being claimed pursuant to La. R.S. 47:6015 are ineligible to apply for or receive benefits unless specifically invited by the LED to do so:

- a. professional services firms as defined by departmental rule,
- b. businesses primarily engaged in custom manufacturing and custom fabricating as defined by departmental rule.

### Sale of Unused Tax Credits

For expenditures made in 2003 through 2008, taxpayers who are awarded tax credits in excess of their tax liabilities for a given year may elect to sell their unused tax credits to taxpayers with a Louisiana tax liability provided all of the following criteria are met:

1. The unused credits are sold for a minimum of 75 percent of the value of the tax benefits.
2. The taxpayer seeking to sell the unused credits belongs to one of the traditional or seed clusters as defined by LED.
3. The taxpayer seeking to sell the unused credit employs no more than 225 employees, of which 75 percent must be Louisiana citizens.
4. The sale of the tax credit must be approved by LED.

## 6. Research and Development Tax Credit (continued)

5. The purchaser of unused credits must apply the credits in the same manner and against the same taxes as the taxpayer originally awarded the credit.

### Application of Credits

- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.
- Entities taxed as corporations will claim credit on their corporation income and franchise tax return.
- Entities not taxed as corporations will claim the credit on the returns of the partners or members

### Transferability of the Credit

Credits certified for tax years 2018 and forward which are based upon participation in either the Small Business Technology Transfer Program or the Small Business Innovation Research Grant program that were not previously claimed by any taxpayer against his income or corporation franchise tax may be transferred or sold to another Louisiana taxpayer with a \$200 transfer fee per transferee subject to the following conditions:

- A single transfer or sale may involve one or more transferees.
- Transferors and transferees must submit notification of any transfer or sale of tax credits to LED and LDR within 30 days after the transfer or sale of the tax credits.
- Failure to comply with the transfer requirements will result in the disallowance of the tax credit until the taxpayers are in full compliance.
- The credit transfer or sale does not extend the time in which the credit can be used.
- The transferee must apply the credits in the same manner and against the same taxes as the taxpayer originally awarded the credit.

### Legal Citation

R.S. 47:6015

### Regulations

LAC 13:I.2901 et seq.

### Origin

Acts 2002 1<sup>st</sup> Ex. Sess., No. 9, amended by Acts 2005, No. 402; Acts 2009, No. 477; Acts 2011, No. 407; Acts 2013, No. 257; Acts 2015, No. 133, 357, 361, and 412; Acts 2017, No. 336; Acts 2020 1<sup>st</sup> Ex. Sess., No. 13

# Tax Incentives and Exemption Contracts

## 6. Research and Development Tax Credit (continued)

### Effective Date

For income tax years beginning after December 31, 2002 and franchise tax years beginning after December 31, 2003

### Sunset Date

No credit shall be allowed for research expenditures, Small Business Technology Transfer Program funds received, or Small Business Innovation Research Grant funds received after December 31, 2025.

### Beneficiaries

Qualifying taxpayers increasing research activities in Louisiana or taxpayers participating in the Small Business Technology Transfer Program or the Small Business Innovation Research Grant Program.

### Fiscal Effect

An analysis of the income and corporation franchise tax credits for Fiscal Year 2021-22 is as follows:

Fiscal Effect		
	FYE 6-22	% of Total
Corporate Income Tax	\$819,225	10.81%
Individual Income Tax	\$5,640,555	74.44%
Fiduciary Income Tax	\$20,648	0.27%
Corp. Franchise Tax	\$1,096,963	14.48%
Total	\$7,577,391	100.00%

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$6,500,000	\$7,400,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect the lower tax rate as provided by Acts 2021, Nos. 389, 395, and 396.

## 7. Digital Interactive Media and Software Tax Credit

The purpose of the tax credit is to encourage development of a strong capital base for the production of digital interactive media in order to achieve a more independent, self-supporting industry.

Louisiana's Digital Media and Software Tax Credit provides up to a 25 percent refundable tax credit for in-state labor, coupled with up to an 18 percent refundable credit for eligible production expenses.

- No cap and no minimum requirement.
- The tax credit is available for a refund of 100% of its value claimed on Louisiana state tax return OR certified applicants can receive 85% of the value earned as a rebate any time during the year.

### Application of Tax Credits

- All entities taxed as corporations for state tax purposes must claim credit on their corporation income and franchise tax return.
- Individuals must claim credit on their individual income tax return.
- Entities not taxed as corporations must claim credit on the partner's tax returns.

The tax credit will be allowed against the taxpayer's income tax due for the taxable period in which the credit is earned and the immediately preceding period.

If the tax credit exceeds the amount of taxes due, any unused credit may be carried forward as a credit against subsequent tax liability for a period not to exceed ten years.

The amount of the tax credit may not exceed the amount of taxes due for the taxable period.

### Transferability of the Credit

For tax credits earned for expenditures made on or before December 31, 2011, any tax credits allocated to a person and not previously claimed by any taxpayer against his income tax may be transferred or sold to another person, subject to the following conditions:

- A single transfer or sale may involve one or more transferees.
- Transferors and transferees must submit notification of any transfer or sale of tax credits to LED and LDR within 30 days after the transfer or sale of the tax credits.
- Failure to comply with the transfer requirements will result in the disallowance of the tax credit until the taxpayers are in full compliance.

# Tax Incentives and Exemption Contracts

## 7. Digital Interactive Media and Software Tax Credit *(continued)*

- The credit transfer or sale does not extend the time in which the credit can be used.
- The transferee must apply the credits in the same manner and against the same taxes as the taxpayer originally awarded the credit.

### Legal Citation

R.S. 47:6022

### Origin

Acts 2005, No. 346, amended by Acts 2009, No. 454; Acts 2011, No. 415; Acts 2013, No. 418; Acts 2015, No. 125; Acts 2015, No. 357; Acts 2015, No. 412; Acts 2017, No. 400

### Effective Date

June 30, 2005

### Beneficiaries

Taxpayers that invest in a state-certified digital interactive media production in Louisiana as well as citizens who benefit from a more independent, self-supporting digital interactive media industry

### Fiscal Effect

An analysis of the income and corporation franchise tax credits and rebates for Fiscal Year 2021-22 is as follows:

Fiscal Effect		
	FYE 6-22	% of Total
Corporate Income Tax	\$12,260,149	53.32%
Corporate Income Rebates	\$2,825,476	12.29%
Fiduciary Income Tax	\$2,829	0.01%
Individual Income Tax	\$2,305,966	10.03%
Corp. Franchise Tax	\$5,599,715	24.35%
<b>Total</b>	<b>\$22,994,135</b>	<b>100.00%</b>

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$34,423,000	\$86,343,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect the lower tax rate as provided by Acts 2021, Nos. 389, 395, and 396.

## 8. Louisiana Motion Picture Incentive Program

The purpose of the tax credit is to encourage development in Louisiana of a strong capital base for motion picture production in order to achieve an independent, self-supporting industry.

State certified motion picture production companies meeting certain criteria and certified prior to December 31, 2005 may be exempt from payment of sale and use tax and eligible for an employment tax credit in an amount issued by the Department of Economic Development.

This program sunset January 1, 2006, and is distinct from the Louisiana Motion Picture Production Tax Credit Program provided for under La. R.S. 47:6007. (See #6 above.)

### Legal Citation

R.S. 47:1121 et seq., R.S. 47:301(10)(a)(vi)

### Origin

Acts 1990, No. 480, amended by Acts 1998, No. 55; Acts 2001, No. 9; Acts 2002, 1<sup>st</sup> Ex. Sess., No. 1; Acts 2002, 1<sup>st</sup> Ex. Sess., No. 5; Acts 2003, No. 551; Acts 2005, No. 456

### Effective date

July 18, 1990

### Sunset date

Sales tax exclusion expires January 1, 2006. Productions must be certified before December 31, 2005, to be eligible for the employment tax credit.

### Repealed

Acts 2017, No. 323, effective June 22, 2017

### Beneficiaries

Qualified production companies and Louisiana residents employed by such companies as well as state and local economies

### Estimated Fiscal Effect

This credit is repealed as of June 22, 2017.

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# Tax Incentives and Exemption Contracts

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## 9. Louisiana Capital Companies Tax Credit Program

The purpose of the Louisiana Capital Companies Tax Credit Program is to provide assistance in the formation and expansion of new businesses that create jobs in the state by providing for the availability of venture capital financing to entrepreneurs, managers, inventors, and other individuals for the development and operation of qualified Louisiana businesses.

### Program Administration

- LED is responsible for maintaining and interpreting program policy.
- The Office of Financial Institutions (OFI) is responsible for performing the program's regulatory and examination functions.

### Certification of a Capital Company

- Companies desiring certification as a Louisiana Capital Company must apply to the OFI Commissioner.
- The capitalization must be at least \$200,000.
- Within 60 days of application, the OFI commissioner will issue the certification and notify the Department of Revenue and the commissioner of insurance of the certification or refuse the certification and notify the applicant the grounds for the refusal.
- The OFI commissioner must furnish a list of persons or businesses who may claim the tax credit to the Department of Revenue and the commissioner of insurance quarterly.

### Income Tax Credit or Premium Tax Reduction

- Any person who invests in the certified capital of a certified Louisiana capital company may claim either an insurance premium tax reduction or an income tax credit in the taxable year in which the investment is made.
- The income tax credit is 35 percent of the capital investment.
  1. The total income tax credits granted to all taxpayers are limited to \$2 million per calendar year.
  2. If the total credits requested exceed \$2 million during any calendar year, the tax credits will be allocated among certified Louisiana capital company groups.

## 9. Louisiana Capital Companies Tax Credit Program *(continued)*

- Insurance premium tax reductions are allowed as follows:
  1. For tax reduction credits granted to investors prior to January 1, 2001, the tax reduction will be applied to the premium tax liability not to exceed ten percent of the premium tax reduction in any one year until one hundred percent of the premium tax reduction has been claimed by the insurer; or
  2. For tax reduction credits granted to investors after January 1, 2001, the tax reduction will not be applied to any premium tax liability generated within two years from the date of investment and will be applied to the premium tax liability not to exceed 12 percent of the premium tax reduction in any one year until one hundred percent of the premium tax reduction has been claimed by the insurer;
  3. The tax reduction credits may not exceed the premium tax liability in any taxable year.
  4. If a holder of premium tax reduction credits does not use credits that are generated after December 31, 1999, and which are eligible to be used in a given calendar year, those premium tax reduction credits may be carried forward and used in any subsequent year until such credits are exhausted; provided, the reduction in any taxable year shall not exceed the premium tax liability for the taxable year.
  5. Tax reduction credits are not allowed for investments made after December 31, 2003.
  6. The total insurance premium tax credits granted in any calendar year may not result in an additional reduction of total premium tax revenues greater than \$5 million.
  7. If the total requests for premium tax credits exceed the \$5 million maximum amount, the premium tax credits will be allocated to the certified Louisiana capital company groups.



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# Tax Incentives and Exemption Contracts

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## 9. Louisiana Capital Companies Tax Credit Program *(continued)*

### Transfer of Tax Credits

- LED will provide for the transfer or sale of premium and income tax credits.
- The transfer or sale of income or premium tax credits will be restricted to transfers or sales between affiliates and sophisticated investors.
- No acquirer of tax credits will be able to use any premium tax credit earned after July 1, 2002, until at least the second anniversary of the investment date of the investment pool from which the premium tax credits were earned.
- Even though a transfer or sale of credits may involve several entities, only one election may be made during any calendar quarter.
- An investor in a certified Louisiana capital company may only transfer or sell credits once during a calendar quarter and the entity that purchases the credit may not transfer credits obtained during the quarter in which the credits are transferred or purchased.
- In any subsequent calendar year, the purchaser of the credits may make one transfer election per calendar quarter.

### Corporation Income and Franchise Tax Exemption

- Any corporation that is a certified Louisiana capital company will be exempt from the corporation income tax and the corporation franchise tax for five consecutive taxable periods.
- The corporation income tax exemption begins with the taxable period in which the capital company is certified. If the corporation is certified before the beginning of its first taxable period, the exemption will begin with the corporation's first taxable period.
- The corporation franchise tax exemption begins with the next taxable period following the taxable period in which capital company is certified. If the corporation is certified before the beginning of its first taxable period, the exemptions will begin with the corporation's second taxable period.

### Legal Citation

R.S. 51:1921 et seq.

### Regulations

LAC 10:XV.301 et seq.

## 9. Louisiana Capital Companies Tax Credit Program *(continued)*

### Origin

Acts 1983, No. 642, amended by Acts 1984, No. 891; Acts 1986, No. 695 and 915; Acts 1987, No. 703; Acts 1989, No. 496; Acts 1992, No. 849; Acts 1993, No. 279; Acts 1994, 3rd Ex. Sess., No. 9; Acts 1996, No. 21; Acts 1997, No. 58 and 366; Acts 1998, No. 70; Acts 2001, No. 8, 9, and 1122; Acts 2002, No. 84

### Effective Date

Taxable periods beginning after December 31, 1985

### Program Termination

No capital companies may be certified to begin the program after June 30, 2003, and no capital investments may be certified after December 31, 2003.

### Beneficiaries

Individuals who need venture capital to develop and operate a qualified Louisiana business

### Estimated Fiscal Effect

This credit has sunsetted and no activity is anticipated.

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# Tax Incentives and Exemption Contracts

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## 10. New Markets Tax Credit

The purpose of the new markets tax credit is to encourage and attract private sector qualified equity investment in a qualified community development entity in the state.

- A tax credit is allowed for investments in qualified low-income community development entities (CDEs).
- Before claiming the tax credit, investors must make application to the Department of Revenue and the credits will be allocated on a first-come, first-served basis. All requests received on the same business day will be treated as received at the same time, and if the aggregate amount of the tax credit requests received on a single business day exceed the total amount of available tax credits, tax credits will be approved on a pro rata basis.
- Investors are eligible for the tax credit if the Community Development Entity (CDE) has made qualified low-income community investments and no more than 25 percent of their investments in low-income communities are in the form of loans.
- Qualified low-income community investments cannot consist of investments secured by any state or federal governmental entity.
- Unused credits can be carried over to succeeding years until used.

### Limitations on Tax Credit

- The \$50 million cap on the credit for initial investments made after July 1, 2007 has been reached.
- The \$25 million cap for investments made in 2008 authorized by Act 4 of the 2008 Second Extraordinary Session has been reached.
- The \$12.5 million cap for investments made in 2009 authorized by Act 4 of the 2008 Second Extraordinary Session has been reached.
- The \$12.5 million cap for investments made in 2010 authorized by Act 463 of the 2009 Regular Legislative Session has been reached.

### Legal Citation

R.S. 47:6016

### Origin

Acts 2002, No. 66, amended by Acts 2005, No. 424; Acts 2007, No. 379; Acts 2009, No. 463; Acts 2013, No. 265

### Effective Date

Tax years beginning on or after September 1, 2002

## 10. New Markets Tax Credit (continued)

### Sunset Date

No tax credits will be allowed for qualified equity investments made after August 31, 2013

### Related Provision

R.S. 47:6016.1

### Beneficiaries

Private sector capital investors investing in certain low-income community investments

### Fiscal Effect

An analysis of the types of exemptions for Fiscal Year 2021-22 is as follows:

Fiscal Effect		
	FYE 6-22	% of Total
Individual Income Tax	\$607	1.12%
Corp. Franchise Tax	\$53,460	98.88%
Total	\$54,067	100.00%

### Estimated Fiscal Effect

The estimated fiscal effect for this program is based on no new credits being issued and the use of credits being carried forward. At the time of publication, we have no data on the carry forward credits and the Department is unable to estimate the fiscal effect for FYE 6-23.



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# Tax Incentives and Exemption Contracts

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## 11. University Research and Development Parks

The purpose of these tax exemption contracts is to encourage the development of university biomedical research and development parks. The Board of Commerce and Industry, with the approval of the governor and the Joint Legislative Committee on the Budget, can grant tax exemption contracts for university research and development parks as follows:

- Corporation franchise tax exemptions;
- Corporation income tax exemptions;
- Exemptions from any other taxes imposed by the state;
- Rebates of sales and use taxes on machinery, equipment, materials, and building supplies; and
- Rebates of sales and use taxes on any other goods and services.

The total annual amount of the state exemptions may not exceed 30 percent of the liability for corporate franchise, income, and state sales and use taxes of the business for the previous fiscal year. The total annual sales tax rebate amount for any fiscal year may not exceed the sales tax liability for the previous fiscal year.

This exemption contract may be granted for a period not to exceed five years and renewed for periods of up to five additional years, provided that the total number of years of the exemption does not exceed ten years.

### Legal Citation

R.S. 17:3389

### Regulations

LAC 13:I.1501 et seq.

### Origin

Acts 1991, No. 1023, amended by Acts 2017, No. 386

### Effective Date

September 6, 1991

### Sunset Date

July 1, 2017

### Beneficiaries

University-related research and development parks that qualify as well as Louisiana citizens who benefit from improved health care, job creation and improved economic conditions

### Estimated Fiscal Effect

This credit has sunsetted and no activity is anticipated.

## 12. Industrial Tax Equalization Program

This program's purpose is to encourage the establishment and retention of manufacturing establishments, headquarters, or warehousing and distribution establishments in Louisiana by providing a procedure whereby the total state and local taxes imposed upon these establishments may be reduced, after all other tax incentives for specific sites are applied, to the levels imposed by other competing states.

### Requirements for Exemption

The Board of Commerce and Industry may enter into a tax equalization contract only if each of the following requirements are met by the manufacturing establishment, headquarters, or warehousing and distribution establishments:

- The establishment must either be located in another state or be located in Louisiana and contemplating locating in another state that has equivalent or comparable advantages as the area in Louisiana in which the establishment is or seeks to be located.
- The state in which the establishment is located or is contemplating locating must have a total state, parish, and local tax structure that offers a greater tax advantage to the establishment than does the taxing structure of Louisiana.
- The applicant for tax equalization may be any form of business entity.
- The sites under consideration in Louisiana and the competing state must be valid and viable for the proposed operations.
- The secretary of the Department of Economic Development must make a recommendation to the governor to extend an invitation to apply for tax equalization.
- The applicant must receive an invitation to apply from the governor.

### Tax Exemptions

Tax exemptions will be granted to entities in the following priority:

- New or retained manufacturing establishment
  1. Corporation franchise tax.
  2. Corporation income tax.

# Tax Incentives and Exemption Contracts

## 12. Industrial Tax Equalization Program (continued)

3. Sales and use tax on machinery and equipment to be used in manufacturing.
  4. Sales and use taxes on materials and supplies necessary for the manufacture or production of the product of the new manufacturing establishment.
  5. Any other taxes imposed by the state to which like businesses are subject.
- New or retained headquarters
    1. Corporation franchise tax.
    2. Corporation income tax.
    3. Sales and use tax on purchases and leases of, and repairs to, machinery and equipment that is used in the on-site operation of the new headquarters facility.
    4. Sales and use tax on purchases of tangible personal property used in the construction of the new headquarters facility.
    5. Any other taxes imposed by the state to which like businesses are subject.
  - New or retained warehousing and distribution establishment
    1. Corporation franchise tax.
    2. Corporation income tax.
    3. Sales and use tax on purchases and leases of, and repairs to, machinery and equipment that is used in the on-site operation of the warehousing and distribution establishment.
    4. Sales and use tax on purchases of materials and supplies necessary for the on-site operation of the warehousing and distribution establishment.
    5. Sales and use tax on purchases of tangible personal property used in the construction of the warehousing and distribution establishment.
    6. Any other taxes imposed by the state to which like businesses are subject.

### Commuter Airline Sales Tax Exclusion

R.S. 47:3204(L) provides a state sales tax exclusion for purchases or leases of airplane equipment, airplane parts, and airplanes by any commuter airline domiciled in the state as defined in R.S. 47:305.21.

## 12. Industrial Tax Equalization Program (continued)

### Legal Citation

R.S. 47:3201-3205

### Regulations

LAC 13:I.1901 et seq.; LAC 13:I.2101 et seq.; LAC 13:I.2301 et seq.; LAC 13:I.2501 et seq.

### Origin

Acts 1966 Ex. Sess., No. 12, amended by Acts 1976, No. 381; Acts 1985, No. 3; Acts 1987, No. 307; Acts 1989, No. 491; Acts 1993, No. 400; Acts 2005, No. 403; Acts 2007, No. 389

### Effective Date

September 3, 1989

### Beneficiaries

Companies that locate new manufacturing establishments, new headquarters, and new warehouse and distribution establishments in the state, as well as Louisiana citizens who benefit from new employment, production and income opportunities

### Fiscal Effect

An analysis of the types of exemptions for Fiscal Year 2021-22 is as follows:

Fiscal Effect		
	FYE 6-22	% of Total
Sales Tax Exemptions	\$2,425,509	53.86%
Corp. Income Tax Exemptions	\$1,256,157	27.89%
Individual Income Tax Exemptions	\$402,369	8.94%
Corp. Franchise Tax Exemptions	\$406,323	9.02%
Fiduciary Income Tax Exemptions	\$12,889	0.29%
<b>Total</b>	<b>\$4,503,247</b>	<b>100.00%</b>

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,500,000	\$2,500,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect the lower tax rate as provided by Acts 2021, Nos. 389, 395, and 396.

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# Tax Incentives and Exemption Contracts

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## 13. Exemptions for Manufacturing Establishments

The purpose of the exemption for manufacturing establishments program is to induce industrial development in the state, encourage the establishment of new business enterprises and the retention and expansion of existing businesses that fit the Vision 2020 profile.

Applications must be submitted to LED and, at the same time, notices of the application and amount and type of exemption must be sent to each member of the legislature and to the assessor and governing authority of each political subdivision where the manufacturing establishment is located or is to be located.

LED will review the application to determine whether the requirements for an exemption contract have been satisfied and will determine whether exemptions should be provided in a contract to be recommended to the Board of Commerce and Industry.

The Board of Commerce and Industry will review any recommendations for exemptions made by the governor and LED and conduct public hearings on any application for exemption. The board will forward its recommendations and the proposed tax exemption contract and all other supporting documents to LED, the governor, the Legislative Budget Committee, the assessor, each member of the legislature, and the governing authority of the political subdivision before the governor takes action. Upon receipt of the recommendations and proposed contract the governor and the Legislative Budget Committee will each have 30 days to approve or reject the contract and, if approved, to return the contract to the board, LED and Revenue for implementation.

The Board of Commerce and Industry with approval of the governor may enter into contracts for periods not exceeding five years and the contracts may be renewed for periods of up to five years, provided that the total number of years of exemption shall not exceed 15 years unless provided in R.S. 47:3204(B)(1)(b).

### Requirements for Exemption

The secretary of economic development and the Board of Commerce and Industry may consider any of the following factors in determining whether to award manufacturing establishment exemptions:

1. The benefits to the state in terms of continued employment opportunities, investments in, and modernization of, facilities, expenditures for goods and services, and contributions to the revenue base of the state and local governments and the creation of new and additional permanent jobs.

## 13. Exemptions for Manufacturing Establishments *(continued)*

2. Competitive conditions existing in other states or in foreign nations.
3. The economic viability of the applicant, and the effect of any tax exemptions on economic viability.
4. The effect on applicant of temporary supply and demand conditions.
5. The effect of casualties and natural disasters.
6. The effect of United States and foreign trade policies.
7. The effect of federal laws and regulations bearing on the economic viability within the state of the applicant.
8. The competitive effect of like or similar exemptions granted to other applicants.
9. Those terms and conditions of the contract that provide for guarantees of employment and for clawbacks in the event of nonperformance of such guarantees and other terms and conditions favorable to the continued operation and staffing of the business.

### Tax Exemptions that May be Granted:

1. Corporation franchise tax.
2. Corporation income tax.
3. State sales and use taxes on machinery and equipment to be used by the applicant, on materials and building supplies, whether purchased directly or through a contractor, to be used in repair, reconstruction, modification, or construction of plant and facilities, and on materials and supplies used in the manufacture or production of the applicant's product.
4. State sales and use taxes on any other goods and services used or consumed by the applicant.
5. Any other state taxes imposed directly on the applicant.

### Legal Citation

R.S. 47:4301-4306

### Regulations

LAC 13:I.1701 et seq.

### Origin

Acts 1982, No. 773, amended by Acts 1987, Nos. 356, 535, and 921; Acts 1998, No. 32; Acts 1993, No. 400; Acts 1998, No. 32; Acts 2005, No. 403; Acts 2007, No. 389

### Effective Date

September 10, 1982

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# Tax Incentives and Exemption Contracts

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## 13. Exemptions for Manufacturing Establishments *(continued)*

### Beneficiaries

Companies that establish or expand manufacturing operations in the state, as well as Louisiana citizens who benefit from new employment, production and income opportunities

### Fiscal Effect

During Fiscal Year 2021-22, \$1,250,291 in sales tax rebates were issued.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-23
\$2,500,000	\$750,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect the lower tax rate as provided by Acts 2021, Nos. 389, 395, and 396.

## 14. Enterprise Zones

Enterprise zones are areas with high unemployment, low income, or a high percentage of residents receiving public assistance.

The Enterprise Zone, or EZ program is a jobs incentive program that provides Louisiana income and franchise tax credits to a new or existing business located in Louisiana creating permanent net new full-time jobs, and hiring at least 50% of those net new jobs from one of four targeted groups. The benefit provides:

- Either a one-time \$3,500 or \$1,000 job tax credit for each net new job created.
- A rebate of state sales and use taxes paid at the prevailing rate on qualifying materials, machinery, furniture, and/or equipment purchased or a 1.5% refundable investment tax credit on the total capital investment, excluding tax exempted items. The state sales and use tax rebate or 1.5% rebate shall not exceed \$100,000 per net new job created under the contract.

### Eligibility

This program is open to any Louisiana business (new or existing) not engaged in gaming, residential development, a church, retail business or restaurant with NAICS of either 44, 45, or 722, and that will:

- Create a minimum of 5 permanent net new full-time jobs within 24 months of their project start date or increase their current nationwide employment by 10% within the first 12 months.
- Hire 50% or more of the net new jobs created from one or more of the certification requirements from these targeted groups:
  1. Residency-someone living within an enterprise zone within the state;
  2. People receiving an approved form of public assistance;
  3. People lacking basic skills. A person performing below a ninth grade proficiency in reading, writing or mathematics; or
  4. People unemployable by traditional standards.
- Businesses with NAICS codes beginning with 44, 45, 721 and 722 can participate in the program if the advance notification is filed on or after July 1, 2020, and before December 31, 2021. Retail businesses eligible to participate in the program because of Acts 2020 1st Ex. Sess., No. 28 are not eligible to earn benefits after June 30, 2023.

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# Tax Incentives and Exemption Contracts

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## 14. Enterprise Zones *(continued)*

### Jobs Tax Credit

- Either a one-time \$3,500 or \$1,000 jobs tax credit for each certified net new job created.
- Effective July 6, 2007, an employee must be a U.S. citizen and domiciled in Louisiana or establish domicile in Louisiana within 60 days of their employment.
- The jobs tax credit can be claimed against the taxpayer's state income or franchise tax liabilities and Limited Liability Companies and Subchapter S corporations may pass the job tax credit to the owners listed on the enterprise zone contract.
- The tax credits may be carried forward up to 10 years from the year earned.

### Sales Tax Rebate

- State sales and use tax rebates are paid on materials, furniture, fixtures, machinery and equipment purchased and used on the enterprise zone site.
- Items must be delivered during the project or construction period.
- The rebate period cannot exceed 30 months. For projects with advance notifications file on or after April 1, 2016, the amount of the rebate of sales and use taxes is limited to one hundred thousand dollars per net new job created.

### Investment Tax Credit

- Effective July 10, 2007, taxpayers are given the option between the state sales and use tax rebate and a refundable investment income tax credit equal to 1.5 percent of qualified expenditures.
- Qualified expenditures are defined as amounts classified as capital expenditures for federal income tax purposes plus exclusions from capitalization provided for in Internal Revenue Code Section 263(a)(1)(A) through (L), minus the capitalized cost of land, capitalized leases of land, capitalized interest, capitalized costs of manufacturing machinery and equipment to the extent the capitalized manufacturing machinery and equipment costs are excluded from sales and use tax pursuant to R.S. 47:301(3), and the capitalized cost for the purchase of an existing building. For projects with advance notifications filed on or after April 1, 2016, the amount of the investment income tax credit is limited to one hundred thousand dollars per net new job created.

## 14. Enterprise Zones *(continued)*

### Application of Jobs Tax Credits

- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.
- Entities taxed as corporations will claim credit on their corporation income and franchise tax return.
- Entities not taxed as corporations will claim the credit on the returns of the partners or members

### Legal Citation

R.S. 51:1781 et seq.

### Regulations

LAC 13:I.701 et seq.

### Origin

Acts 1981, No. 901, amended by Acts 1982, No. 120; Acts 1992, No. 1024; 1993 R.S., H.C.R. No. 71; Acts 1995, No. 194 and 581; Acts 1997, No. 624, 647, 1155, and 1172; Acts 1999, No. 386 and 977; Acts 2000, No. 46; Acts 2001, No. 9; Acts 2002, 1st Ex. Sess., No. 4; Acts 2002, No. 36; Acts 2003, No. 1203 and 1240; Acts 2005, No. 388, 339, and 443; Acts 2007, No. 271 and 279; Acts 2011, No. 359; Acts 2012, No. 45; Acts 2013 No. 141 and 423; Acts 2015, No. 114, 126, and 426; Acts 2016, 1st Ex. Sess., No. 18 and 28; Acts 2017, No. 206 and 386; Acts 2018, No. 11; Acts 2020, 1st Ex. Sess., No. 12 and 28

### Effective Date

September 11, 1981

### Sunset Date

LED shall not accept any advance notification on or after July 1, 2026.

### Beneficiaries

Companies who meet the statutory criteria and that locate new business establishments in designated enterprise zones, as well as Louisiana citizens who benefit from new employment, production and income opportunities



# Tax Incentives and Exemption Contracts

## 14. Enterprise Zones *(continued)*

### Fiscal Effect

An analysis of the types of exemptions for Fiscal Year 2021-22 is as follows:

Fiscal Effect		
	FYE 6-22	% of Total
Sales Tax Rebate	\$3,598,820	8.31%
Corp. Income Tax Jobs Credit	\$3,102,354	7.17%
Investment Credit	\$32,930,925	76.07%
Individual Income Tax Jobs Credit	\$2,064,970	4.77%
Fiduciary Income Tax Jobs Credit	(\$1,903)	0.00%
Corp. Franchise Tax Jobs Credit	\$1,593,282	3.68%
<b>Total</b>	<b>\$43,288,448</b>	<b>100.00%</b>

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$38,700,000	\$35,800,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect the lower tax rate as provided by Acts 2021, Nos. 389, 395, and 396.

## 15. Sound Recording Investor Tax Credit

The purpose of the tax credit is to encourage development in Louisiana of a strong capital and infrastructure base for sound recording productions in order to achieve a more independent, self-supporting music and sound recording industry.

- For state certified productions meeting certain criteria, the program provides a tax credit of up to 18% for qualified expenditures.
- For Qualified Music Companies (QMC) meeting certain criteria, the program provides a payroll tax credit of up to 15%.
- There is an additional ten percent credit to the base investment credit if the base investment is expended by a Qualified Music Company (QMC) on a sound recording production of a resident copyright.
- After certification of credits, LED submits the tax credit certification letter to LDR. Upon receipt of the tax credit certification letter and any necessary additional information, LDR makes payment to the investor from the current collections of the taxes collected pursuant to Chapter 1 of Subtitle II of this Title, as amended.

### Limitation on Tax Credit

- The total amount of credits certified during any calendar year is limited to \$2.16 million, with 50% of the program cap reserved for QMC's.
- The QMC per project cap is \$100,000 per year, and for applications received prior to July 1, 2021, the credit shall never reduce an investor's income tax liability below 50% of the amount of the liability prior to the application of the credit. For applications received on or after July 1, 2021, the credit is refundable.
- Credits will be granted on a first-come, first-served basis.
- If the total amount of credits applied for exceeds \$2.16 million, the excess will be treated as having been applied for on the first day of the subsequent year.

### Legal Citation

R.S. 47:6023

### Origin

Acts 2005, No. 485, amended by Acts 2007, No. 368; Acts 2009, No. 475; Acts 2013, No. 385; Acts 2015, No. 125; Acts 2015, No. 357; Acts 2015, No. 412; Acts 2017, No. 275, 323 and 400; Acts 2019, No. 363; Acts 2021, No. 401

### Effective Date

For tax years beginning on or after January 1, 2006

### Sunset Date

July 1, 2026

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# Tax Incentives and Exemption Contracts

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## 15. Sound Recording Investor Tax Credit (continued)

### Beneficiaries

Investors in state-certified sound recordings projects

### Fiscal Effect

During Fiscal Year 2021-22, \$21,303 in rebates were issued.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$75,000	\$50,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect the lower tax rate as provided by Acts 2021, Nos. 395, and 396.

## 16. Urban Revitalization Tax Incentive Program

The purpose of the Urban Revitalization Tax Incentive Program is to stimulate business and industrial growth in the depressed areas of the state by providing assistance to businesses and industries and by providing tax incentives in these areas.

### Administration of Program

- LED is responsible for administering the program.
- LED will establish criteria for qualifications of urban revitalization zones based on unemployment, youth unemployment, per capita income, migration, and the number of residents receiving public assistance.
- LED will only designate urban revitalization zones after receiving notice from the appropriate governing authority that the governing authority agrees to the following:
  1. Devise and implement a program to improve police protection within the zone.
  2. Give priority to the use in the zone of any applicable funds received from the federal government.
  3. Assist LED in certifying employers to be eligible for the benefits of this program.
  4. Authorize LED to supersede certain specified local regulations and ordinances that may serve to discourage economic development within the revitalization zone.
  5. Assist LED in evaluating progress made in any revitalization zone within its jurisdiction.

### Requirements

- The business enterprise and its contractors give preference and priority to Louisiana business enterprises and to Louisiana suppliers, contractors, and labor, except where not reasonably possible to do so without added expense, substantial inconvenience, or sacrifice in operational efficiency.
- Requests for exemptions must be accompanied by an endorsement resolution approved by the governing body of the appropriate municipality, parish, port district, or industrial development board in whose jurisdiction the establishment is to be located.
- The business is or shall be located within the boundaries of an urban revitalization zone.

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# Tax Incentives and Exemption Contracts

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## 16. Urban Revitalization Tax Incentive Program *(continued)*

- The business located in an urban revitalization zone and receiving benefits certifies that at least 35 percent of its employees:
  1. Are residents of the same or a contiguous revitalization zone as the location of the business.
  2. Were receiving some form of public assistance prior to employment.
  3. Were considered unemployable by traditional standards or lacking in basic skills.
  4. Any combination of the above.
- Employee certifications must be updated annually if the business is to continue receiving benefits.

### Incentives

The Board of Commerce and Industry after consultation with the secretaries of LED and LDR, and with the approval of the governor, may enter into contracts to provide for the following tax incentives:

- Exemption from all or a portion of the state income taxes for five years and renewable once for five years.
- Exemption from all or a portion of the state corporate franchise taxes for five years and renewable once for five years.
- \$5,000 tax credit per net new employee as determined by the company's average annual employment reported under the Louisiana Employment Security Law.
  1. This tax credit may be applied to any state income or franchise tax liability during the taxable year in which the increase in average annual employment occurred.
  2. If the entire credit cannot be used in the year earned, the excess of the credit can be refunded.
- These incentives are in lieu of any incentives under the Enterprise Zone Program.

### Legal Citation

R.S. 51:1801 et seq.

### Origin

Acts 2005, No. 466, amended by Acts 2017, No. 323 and 400

### Effective Date

July 1, 2005

### Sunset Date

July 1, 2017

## 16. Urban Revitalization Tax Incentive Program *(continued)*

### Beneficiaries

Businesses and industries that locate in urban revitalization zones, as well as Louisiana citizens who benefit from new employment, production and income opportunities

### Estimated Fiscal Effect

This program has sunsetted. No activity is anticipated because at the time of publication, we have no data on the carry forward credits available for use.



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# Tax Incentives and Exemption Contracts

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## 17. Mentor-Protégé Tax Credit

The Mentor-Protégé tax credit program allows qualifying entities that fulfill the terms of a Mentor-Protégé Agreement to earn a refundable tax credit. Qualifying mentors must possess a favorable financial health, including profitability for at least two years; demonstrate its capability to provide managerial or technical skills transfer or capacity building; and meet the goals and objectives of the Mentor-Protégé Agreement. Qualifying protégés must be certified active in the Small And Emerging Business Development Program or registered and approved in the Small Entrepreneurship Program by LED and be willing to participate with a mentoring firm. The program is limited to issue \$1,000,000 in credits per year and each Mentor-Protégé agreement is limited to \$50,000 of credits.

### Legal Citation

R.S. 47:6027

### Origin

Acts 2007, No. 356

### Effective Date

Effective for all income tax years beginning on or after January 1, 2007, and franchise tax years beginning on or after January 1, 2008.

### Sunset Date

December 31, 2011

However, taxpayers have twenty years to utilize the credit.

### Beneficiaries

Established companies acting as a mentor and smaller, emerging Louisiana-based businesses who are the protégé

### Estimated Fiscal Effect

This program has sunsetted. No activity is anticipated because at the time of publication, we have no data on the carry forward credits available for use.

## 18. Technology Commercialization Credit and Jobs Program

The purpose of the technology commercialization credit program is to induce companies to invest in the commercialization of Louisiana technology in Louisiana. The technology must be created by a Louisiana business and researched by a Louisiana university or college. The program provides a 40 percent refundable tax credit for companies that invest in the commercialization of Louisiana technology and a six percent payroll rebate for the creation of new, direct jobs.

### Tax Credits

- Qualifying individuals or businesses that invest in the commercialization of Louisiana technology in the state may apply for a tax credit on any income or corporation franchise tax liability and earn a refundable tax credit based on new jobs created.
- Qualifying research centers that develop Louisiana technology to be commercialized may apply for a refundable tax credit based on new jobs created.
- Income or corporation franchise tax credit is equal to 28.8 percent of the amount of money invested in commercialization costs for one business location meeting the requirements of R.S. 51:2353(C).
- Credits will be granted for a period of not less than five tax years and can be renewed for an additional five tax years if further qualifications are met.
- Neither credit can be applied for and granted for more than ten consecutive tax years for the same location.

### Application of Tax Credits

- Entities taxed as corporations for state tax purposes must claim credit on their corporation income and franchise tax return.
- Individuals, estates, and trusts must claim credit on their income tax return.
- Entities not taxed as corporations must claim credit on the partner's tax returns.

### Legal Citation

R.S. 51:2351 et seq.

### Regulations

LAC 13:I.2701 et seq.

### Origin

Acts 2002 1<sup>st</sup> Ex. Sess., No. 8, amended by Acts 2007, No. 41; Acts 2011, No. 416; Acts 2015, No. 125; Acts 2017, No. 400

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# Tax Incentives and Exemption Contracts

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## 18. Technology Commercialization Credit and Jobs Program *(continued)*

### Effective Date

Income tax years beginning after December 31, 2002, and franchise tax years beginning after December 31, 2003

### Sunset Date

No tax credits shall be granted or earned after July 1, 2017. However, taxpayers have 20 years to claim credits previously earned.

### Beneficiaries

Qualifying individuals or businesses that invest in the commercialization of Louisiana technology

### Estimated Fiscal Effect

This program has sunsetted. No activity is anticipated because at the time of publication, we have no data on the carry forward credits available for use.

## 19. Angel Investor Tax Credit Program

The purpose of the Angel Investor Tax Credit Program is to encourage third parties to invest in early stage wealth-creating businesses in the state, expand the state's economy by enlarging its base of wealth creating businesses, and to enlarge the number of quality jobs available to retain the presence of young people educated in the state.

### Qualifications

The Angel Investor Tax Credit Program is administered by LED. Individuals or entities that invest in a Louisiana Entrepreneurial Business that is domiciled in the state, employs 50 or fewer full-time employees, and has gross annual sales of less than \$10 million or has a business net worth of less than \$2 million may apply for income or corporation franchise tax credits for a period of five tax years.

Applicants must meet the following qualifications:

- The investment in the Louisiana Entrepreneurial Business must be an investment that is at risk and not secured or guaranteed. "At risk" means that the repayment of the investment is entirely dependent on the success of the business.
- The funds invested by the applicant cannot have been raised as a result of other Louisiana tax incentive programs, funds pooled or organized through capital placement agreements for the purpose of equity and venture capital investing unless approved by LED, or as the result of illegal activity.
- Angel investors cannot be the principal owners of the business who are involved in the operation of the business as a full-time professional activity nor can their spouses and relatives within the third degree of consanguinity or affinity. A principal owner means one or more persons who own an aggregate of 50 percent or more of the Louisiana Entrepreneurial Business.
- The use of proceeds from the investment must be used for capital improvements, plant equipment, research and development, working capital for the business, or other business activity as may be approved by LED. The proceeds cannot be used to pay dividends, repay shareholder's loans, redeem shares, or repay debt unless approved by LED.
- The applicant must meet the definition of accredited investor established by LED.
- The investment in the Louisiana Entrepreneurial Business by the applicant must be maintained for three years unless otherwise approved by LED.

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# Tax Incentives and Exemption Contracts

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## 19. Angel Investor Tax Credit Program (continued)

Louisiana Entrepreneurial Business must meet the following requirements:

- The principal business operations of the business are located in Louisiana.
- Before the investment by the taxpayer, the business has received approval as qualified to receive angel investor tax credits by LED.
- The Louisiana Entrepreneurial Business must demonstrate that it will be a wealth-creating business for Louisiana by demonstrating in its business plan that it will have more than 50 percent of its sales from outside Louisiana.
- The business is not a business engaged primarily in retail sales, real estate, professional services, gaming or gambling, natural resource extraction or exploration, or financial services including venture capital funds.

Tax credit qualifications:

- Credits are issued on a first-come, first-served system.
- Credit is equal to up to 25% of investment and the credit is divided equally over two or three years.
- Credit is useable in the income tax year that occurs 24 months from certification.
- The investment in the Louisiana Entrepreneurial Business may not exceed \$720,000 per year per business and \$1.44 million total per business.
- The credit will be allowed against the income tax for the taxable period in which the credit is earned and the franchise tax for the taxable period following the period in which the credit is earned.
- The total angel investor tax credits granted by LED in any calendar year may not exceed \$3.6 million.
- There is an enhanced credit equal to 35% of the investment amount made in a Louisiana Entrepreneurial Business located in federal opportunity zones and an additional \$3.6 million in cap for the enhanced credit applicants only.

### Transferability of the Credit

Any credits allocated to a taxpayer and not previously claimed by any taxpayer against its tax may be transferred or sold to another taxpayer, subject to the following conditions:

- A single transfer or sale may involve one or more transferees.

## 19. Angel Investor Tax Credit Program (continued)

- Transferors and transferees must submit notification of any transfer or sale of tax credits to LED and LDR within 30 days after the transfer or sale of the tax credits.
- Failure to comply with the transfer requirements will result in the disallowance of the tax credit until the taxpayers are in full compliance.
- The credit transfer or sale does not extend the time in which the credit can be used.

### Application of Tax credits

- All entities taxed as corporations for state tax purposes must claim credit on their corporation income and franchise tax return.
- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.
- Entities not taxed as corporations must claim credit on the partner's tax returns.
- Tax credits will expire beginning with the 11th tax year after the tax year in which the credit was originally granted.

### Legal Citation

R.S. 47:6020

### Origin

Acts 2005, No. 400, amended by Acts 2007, No. 445; Acts 2011, No. 414; Acts 2015, No. 125; Acts 2016, 1st Ex. Sess., No. 29; Acts 2017, No. 323, 345, and 400; Acts 2020 1st Ex. Sess., No. 22

### Effective Date

For income tax and franchise tax years beginning on or after January 1, 2005

### Sunset Date

Null and void on July 1, 2023

### Beneficiaries

Qualifying third-party investors in early stage wealth-creating businesses in the state and the people of the state because of the additional quality jobs available

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# Tax Incentives and Exemption Contracts

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## 19. Angel Investor Tax Credit Program (continued)

### Fiscal Effect

An analysis of the types of credits for Fiscal Year 2021-22 is as follows:

Fiscal Effect		
	FYE 6-22	% of Total
Individual Income Tax	\$2,464,406	97.31%
Fiduciary Income Tax	\$5,266	0.21%
Corp. Income Tax	\$18,180	0.72%
Corp. Franchise Tax	\$44,673	1.76%
Total	\$2,532,525	100.00%

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$3,385,000	\$4,070,000

The estimated revenue loss for FYE 6-23 and FYE 6-24 does not reflect the lower tax rate as provided by Acts 2021, Nos. 389, 395, and 396.

## 20. Musical & Theatrical Productions Tax Credit

The purpose of the tax credit is to establish and promote Louisiana as one of the primary places in the United States in which live performances, from creation to presentation, are present and thriving.

For state certified productions meeting certain criteria, the program provides a tax credit for qualified production expenditures with additional tax credits available for payroll.

### Limitation on tax credit:

- Tax credit cannot exceed the total base investment in that production.
- The total amount of tax credits granted by LED in any fiscal year shall not exceed \$10 million, with 50% reserved for productions by nonprofit organizations.
- Credits will be granted on a first-come, first-served basis.
- If the total amount of credits applied for exceeds the \$10 million availability, the excess will be treated as having been applied for on the first day of the subsequent year.

### Application of Jobs Tax Credits

- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.
- Entities taxed as corporations will claim credit on their corporation income and franchise tax return.
- Entities not taxed as corporations will claim the credit on the returns of the partners or members

### Transferability of the Credit

- A company or financier may, on a one-time basis, transfer the credit or any refund of an overpayment to an individual or other entity including without limitation a bank or other lender, provided that the transfer shall not be effective until receipt by the Department of Revenue of written notice of such transfer. Transferors and transferees shall submit to the Department of Revenue, in writing, a notification of any transfer of the tax credit within ten business days after the transfer. The credit shall be allowed for the taxable period in which expenditures eligible for a credit are expended.

### Legal Citation

R.S. 47:6034

### Origin

Acts 2007, No. 482, amended by Acts 2009, No. 448 and 465; Acts 2013, No. 197 and 418; Acts 2015, No. 125, 357, 361, and 412; Acts 2017, No. 396 and 400

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# Tax Incentives and Exemption Contracts

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## 20. Musical & Theatrical Productions Tax Credit *(continued)*

### Effective Date

The credit is available for qualifying expenditures made on or after July 19, 2007

### Sunset Date

July 1, 2025

### Beneficiaries

Musical or theatrical productions or musical or theatrical facility infrastructure projects

### Fiscal Effect

During Fiscal Year 2021-22, \$1,246,968 in corporation income tax credits were claimed.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$3,500,000	\$5,100,000

## 21. Retention and Modernization Credit

The purpose of the retention and modernization credit is to provide an inducement for businesses to remain in the state and not relocate outside the state and to modernize their existing operations in Louisiana.

### Tax Credit

The credit is granted at the rate of up to five percent of the amount of qualified expenditures incurred by the employer for modernization with the credit divided in equal portions for five years. The credit can be claimed against individual income tax or corporation income or franchise taxes.

A retention and modernization tax credit shall expire and have no value or effect on tax liability beginning with the eleventh tax year after the tax year in which it was originally granted.

### Qualifications

Employers must be a manufacturer, as defined by NAICS codes 113310, 211, 213111, 541360, 311-339, 511-512, and 54171, as the employer's primary function.

"Modernization" means capitalized investment by an employer in technology, machinery, building and/or equipment that meets one of the following provisions:

- (1) an increase in the maximum capacity or efficiency of the facility of greater than ten percent or
- (2) an approved investment from a company with multi-state operations with an established competitive capital project program. "Project" includes the design, development, installation and construction of a technology, machinery, building and equipment that results in a modernization of an employer's product line, unit, or entire operations that requires at least five million dollars of investment. No project placed in service before July 1, 2011 shall be eligible for the credit.

### Application of Credits

- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.
- Entities taxed as corporations will claim credit on their corporation income and franchise tax return.
- Entities not taxed as corporations will claim the credit on the returns of the partners or members.

### Ineligible Participants

- Retail employers as identified by the NAICS code sections 44 and 45.
- Business associations and professional organizations as defined in NAICS code 8139.
- State and local government enterprises.
- Real estate agents, operators, and lessors.

# Tax Incentives and Exemption Contracts

## 21. Retention and Modernization Credit (continued)

- Automotive rental and leasing.
- Local solid waste disposal, local sewage systems, and local water systems businesses.
- Nonprofit organizations.
- Employers engaged in the gaming industry as identified by the NAICS code sections 713210 and 721120.
- Attorneys.
- An employer who has defaulted on or not repaid any loan or other obligation involving public funds or an employer who has declared bankruptcy under which an obligation of the employer to pay or repay public funds or monies was discharged as part of such bankruptcy.
- An employer who is in default on any filing or payment with or to the state or any of its agencies or political subdivisions and in which an assessment or judgment that is final and non-appealable has been rendered, and remains outstanding, in favor of the state, or any of its agencies, or political subdivisions.

### Credit Limitations

The total amount of modernization tax credits granted by the LED in any calendar year can not exceed \$7.2 million.

### Legal Citation

R.S. 51:2399.1 through 51:2399.6

### Origin

Acts 2009, No. 447, amended by Acts 2015, No. 125; Acts 2017, No. 400

### Effective Date

August 15, 2009

### Beneficiaries

Owners and employees of businesses needing modernization

### Fiscal Effect

An analysis of the types of credits for Fiscal Year 2021-22 is as follows:

Fiscal Effect		
	FYE 6-22	% of Total
Corp. Income Tax	\$2,400,000	82.99%
Corp. Franchise Tax	\$492,000	17.01%
Total	\$2,892,000	100.00%

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$5,000,000	\$6,000,000

## 22. Green Job Industries Credit

The purpose of this credit is to promote “green job industries”. Green job industries include energy efficiency and renewable energy industries, energy-efficient building, construction, and retrofit industries, the renewable electric power industry, the energy efficient and advanced drive train vehicle industry, the biofuels industry, the deconstruction and materials use industries, the energy efficiency assessment industry serving the residential, commercial, or industrial sectors, and manufacturers that produce sustainable products using environmentally sustainable processes and materials approved by a nationally recognized high performance environmental building rating system, or that have the ENERGY STAR designation from the United States Environmental Protection Agency.

### Application and Approval

Taxpayers must submit an application for initial certification to LED that includes the following information:

1. A preliminary budget including estimated Louisiana payroll, estimated base investment, including the manner in which available federal and state incentives will be utilized in the financing or operation of the project.
2. A general description of the project.
3. Estimated dates for start and completion of the construction of the project.
4. The names of the companies and financiers to whom the credits shall be allocated and the estimated amounts of the credits to be allocated to each.

Upon approval by the secretary of LED, the commissioner of administration, and the office of the governor, LED shall initially certify a project as a state-certified green project and send notice of such certification to the applicant and to the secretary of the Department of Revenue.

### Qualifications

When determining which projects qualify for certification, the LED, the commissioner of administration, and the office of the governor shall take the following factors into consideration:

- The impact of the state-certified green project on the employment of Louisiana residents.



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# Tax Incentives and Exemption Contracts

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## 22. Green Job Industries Credit *(continued)*

- The extent to which students in Louisiana colleges, universities, and vocational-technical schools will have an opportunity to work in a facility which manufactures green products.
- The impact of the project on the overall economy of the state including the manner in which available federal and state incentives will be utilized in the financing or operation of the project.

No tax credits can be earned on multiple-use facilities until the facility directly used in the green job industries is complete.

### Tax Credit

1. The tax credit shall be calculated as a percentage of the total base investment dollars certified per project as follows:
  - Total base investment greater than \$100,000 and less than or equal to \$300,000—10 percent tax credit.
  - Total base investment greater than \$300,000 and less than or equal to \$1 million—20 percent tax credit.
  - Total base investment greater than \$1 million—25 percent tax credit.
2. Payroll Credit.
  - To the extent that base investment is expended on payroll for Louisiana residents employed in connection with the construction of a state-certified green project—additional tax credit of 10 percent of the payroll. However, if the payroll to any one person exceeds \$1 million, this additional credit excludes any salary for that person.
  - If the payroll is for Louisiana residents employed in connection with a state-certified green project, who are graduates of an institution within the Louisiana Community and Technical College System or graduates of an apprenticeship program registered with the Louisiana Workforce Commission, —additional tax credit of one percent of the payroll.

### Application of Credits

- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.

## 22. Green Job Industries Credit *(continued)*

- Entities taxed as corporations will claim credit on their corporation income tax return.
- Entities not taxed as corporations will claim the credit on the returns of the partners or members.

### Ineligible Participants

State certification will not be granted to a project by any person or company, or financed by any person or company, or any company or financier owned, affiliated, or controlled, in whole or in part, by any company or person, which is in default on a loan made by the state or a loan guaranteed by the state, or which has ever declared bankruptcy under which an obligation of the company or person to pay or repay public funds or monies was discharged as a part of such bankruptcy.

### Credit Limitations

The total amount of green job industries credits granted by the LED in any calendar year can not exceed \$5 million.

### Legal Citation

R.S. 47:6037

### Origin

Acts 2009, No. 520, amended by Acts 2015, No. 125 and 357; Acts 2017, No. 323 and 400

### Effective Date

August 15, 2009

Provisions of the Act shall become effective if the Dept. of Natural Resources receives a letter of award from the U.S. Dept. of Energy evidencing the obligation of funding in the amount of at least \$5,000,000 per year, for a minimum of three years.

### Sunset Date

No credit shall be allowed for applications received on or after July 1, 2017.

### Beneficiaries

Investors in green job industries

### Estimated Fiscal Effect

This credit has sunsetted and was never in effect because Department of Natural Resources has not received the letter of award.

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# Tax Incentives and Exemption Contracts

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## 23. Louisiana Quality Jobs Program

The Quality Jobs Program is an incentive to encourage businesses to locate or expand existing operations in Louisiana and create quality jobs focusing on Louisiana Vision 2020 traditional and seed clusters industries.

### Eligibility

- To qualify a business must be in one of the following six industries:
  1. Biotechnology, Biomedical, and Medical Industries serving rural hospitals
  2. Micro-manufacturing
  3. Software, Internet, and Telecommunications
  4. Clean Energy Technology
  5. Food Technology
  6. Advanced Materials;
  7. Or be any of the following:
    - a. A manufacturer with certain NAICS Codes;
    - b. An oil and gas field service business and pay at least \$30,000 annually for each new direct job created and business located in Louisiana is the national or regional headquarters of a multi-state business including Louisiana and the Gulf of Mexico;
    - c. A business that must or will have sales of at least 50 percent of its total annual sales to out-of-state customers or buyers, and/or to in-state customers or buyers if the product or service is resold by the purchaser to an out-of-state customer or buyer for ultimate use, or to the federal government.
    - d. The employer is located in a parish which is within the lowest twenty-five percent of parishes based on per capita income.
    - e. The employer is the corporate headquarters of a multi-state business.
    - f. The employer is a business that spends fifty percent or more of its time performing services for its out-of-state parent company.
    - g. The employer is in the business of maintenance, repair, and overhaul operations for commercial transport aircraft.
    - h. A COVID-19 impacted retail businesses with a NAICS code beginning with 44, 45, 721 and 722 and has 50 or fewer employees nationwide including affiliates. The advance notification must be filed on or after July 1, 2020, and on or before December 31, 2021. These businesses are not eligible to earn benefits after June 30, 2023.

## 23. Louisiana Quality Jobs Program (continued)

### Job Requirements

Create a minimum of five new direct jobs if the employer has 50 or less employees or must create a minimum of 15 new direct jobs if the employer has more than 50 employees.

These jobs must be full time, (full-time employees — working 30 hours or greater per week).

Provide a basic health benefit plan/health insurance coverage, including coverage for basic hospital care, coverage for physician care and coverage for health care which shall be the same as that provided to executive, administrative or professional employees.

Coverage must become effective no later than the first day of the month 90 days after the date of hire.

The employer's contribution must be in compliance with federally mandated healthcare requirements, or if no federally mandated healthcare requirements exist, the employer's contribution must have a value of at least one dollar and twenty-five cents per hour. For a non self-insured company, the value of the plan is the actual cost for the individual coverage. For a self-insured company, LED will determine the value. Basic health care benefits do not include dental, vision or life.

### Minimum Wage and Health Care Requirements

The minimum wage requirement for new direct jobs is \$18.00 per hour in wages.

Minimum Annual Gross Payroll Requirements:

If an employer employs:

- 50 or fewer employees state-wide prior to the start date of the contract, the minimum annual payroll threshold for at least 5 new direct jobs is \$225,000.
- More than 50 employees statewide prior to the start date of the contract, the minimum annual payroll threshold for at least 15 new direct jobs is \$675,000.

If the actual verified annual gross payroll for the employer's third fiscal year does not show a minimum of five new direct jobs and does not equal or exceed a total annual payroll for new direct jobs of either \$675,000 or \$225,000, whichever is applicable, the employer will be determined to be ineligible.

### Payroll Benefit

- The benefit rate shall be 4 percent for new direct jobs which pay at least \$18.00 per hour in wages and health care benefits;



# Tax Incentives and Exemption Contracts

## 23. Louisiana Quality Jobs Program (continued)

- The benefit rate shall be 6 percent for new direct jobs which pay at least \$21.66 per hour in wages and health care benefits;
- Health care benefits paid shall be the value of the health care benefits plan elected by an employee, as determined by LED.

### Sales Tax Rebate

- State sales/use tax rebate on materials for new infrastructure, machinery, and equipment purchased during the construction period and used exclusively on site.
- A portion of the local sales/use tax may be rebated with an Endorsement Resolution from the local governing authority received before the application is approved.
- Local sales tax dedicated to schools or bond indebtedness is not eligible for rebate.

### Project Facility Expense Rebate

- Effective July 10, 2007, taxpayers are given the option between the sales and use tax rebate and a project facility expense rebate equal to 1.5 percent of qualified expenditures.
- Qualified expenditures are defined as amounts classified as capital expenditures for federal income tax purposes plus exclusions from capitalization provided for in Internal Revenue Code Section 263(a)(1)(A) through (L), minus the capitalized cost of land, capitalized leases of land, capitalized interest, capitalized costs of manufacturing machinery and equipment to the extent the capitalized manufacturing machinery and equipment costs are excluded from sales and use tax pursuant to R.S. 47:301(3), and the capitalized cost for the purchase of an existing building.

For contracts entered into on or after June 30, 2007, Acts 387 of the 2007 Regular Legislative Session changed the requirements for an employer to qualify for the rebate.

### Legal Citation

R.S. 51:2451 et seq.

### Regulations

LAC 13:I.1101 et seq.

### Origin

Acts 1995, No. 1238, amended by Acts 1996, 1<sup>st</sup> Ex. Sess., No. 39; Acts 2000, No. 46; Acts 2002, 1<sup>st</sup> Ex. Sess., No. 110 and 153; Acts 2003, No. 47, 847, and 1240; Acts 2004, No. 13, 699, and 899; Acts 2005, No. 326; Acts 2007, No. 387 and 400; Acts 2011, No. 353 and 410; Acts 2012, No. 219;

## 23. Louisiana Quality Jobs Program (continued)

Acts 2015, No. 126; Acts 2016, 1st Ex. Sess., No. 28; Acts 2016, No. 663; Acts 2017, No. 386; Acts 2018, 2nd Ex. Sess., No. 11; Acts 2020 1st Ex. Sess., No. 29 ; Acts 2022, No. 254

### Effective Date

July 1, 1995

### Sunset Date

No new advance notifications to receive tax exemptions or credits will be accepted by LED after June 30, 2026.

### Beneficiaries

Those establishments that meet the statutory requirements and that create new direct jobs in the state as well as Louisiana citizens who benefit from new employment, production and income opportunities

### Fiscal Effect

An analysis of the type of rebates and credits for Fiscal Year 2021-22 is as follows:

Fiscal Effect		
	FYE 6-22	% of Total
Sales Tax Rebates	\$17,779,839	8.98%
Jobs Credit	\$59,684,740	30.14%
Project Facility Expense Rebate	\$120,555,003	60.88%
Total	\$198,019,582	100.00%

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$190,000,000	\$190,000,000

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# Tax Incentives and Exemption Contracts

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## 24. Corporate Tax Apportionment Program

The Corporate Tax Apportionment Program extends the single sales factor computation for corporate income and franchise tax purposes utilized by manufacturers and merchandisers to other qualified business sectors. The secretary of LED may invite businesses who meet the eligibility requirements to participate in the program.

“Single sales factor” shall mean the single sales factor apportionment percent for manufacturing, merchandising, and other businesses as provided for in R.S. 47:287.95(F)(2)(b) and 606(A)(3)(b).

### Qualifications

1. At least 50 percent of the total annual sales of the business from its Louisiana site or sites is to out-of-state customers or buyers, or to in-state customers or buyers who resell the product or service to an out-of-state customer or buyer for ultimate use, or to the federal government, or any combination thereof.
2. The activities of the business in Louisiana must include corporate headquarters, logistics, warehousing, data center, clean technology, destination health care, research and development, renewable energy, digital media and software development, or other business sector targeted by the business attraction and retention efforts of LED.
3. Except when the business will provide at least 25 new headquarter jobs or shared service center jobs, and the business is not primarily engaged in retail sales, real estate, professional services, natural resource extraction or exploration, financial services, or venture capital funds.

### Application and Approval

A business must apply and be certified as eligible by LED, and the contract must be approved by the Joint Legislative Committee on the Budget. LED is required to send a copy of the approved certification to the Department of Revenue. Eligibility will be certified annually and LED will notify the Department of Revenue if the business’ participation in the program is suspended or terminated. Contracts can be renewed for an additional period of up to 20 years.

### Ineligible Participants

No business engaged in gaming or gambling shall be eligible for this program.

### Legal Citation

R.S. 47:4331

### Regulations

LAC 13:I.4101 et seq.

## 24. Corporate Tax Apportionment Program (continued)

### Origin

Acts 2012, No. 415, amended by Acts 2013, No. 220; Acts 2017, No. 323

### Effective Date

Income tax periods beginning on or after January 1, 2013, and corporation franchise tax periods beginning on or after January 1, 2014.

### Sunset Date

No new contracts may be approved on or after July 1, 2017, but contracts existing on that date may continue and be renewed. Contracts may be for an initial term of up to 20 years, renewable for another 20 years at the discretion of the Secretary of LED.

### Estimated Fiscal Effect

This credit has sunsetted and no contracts have been entered into.

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# Tax Incentives and Exemption Contracts

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## 25. Corporate Headquarters Relocation Program

The Corporate Headquarters Relocation Program provides a rebate equal to 25 percent of a participating company's relocation costs when they relocate or expand their headquarters within Louisiana. The secretary of LED may invite businesses who meet the eligibility requirements to participate in the program.

### Program Administration

The secretary of LED may invite a business to participate in the program, upon determining the business meets all of the following criteria:

1. the business is relocating a headquarters to Louisiana or is expanding headquarters in Louisiana;
2. the secretary determines that participation in the program will be a significant factor in a highly competitive site selection situation to encourage the business to relocate or expand the headquarters in Louisiana;
3. the secretary determines that securing the project will result in a significant positive economic benefit to the state; and
4. relocation or expansion of the headquarters will create at minimum of 25 headquarters jobs.

### Application and Approval

LED shall determine the terms and conditions of the contract, including but not limited to, scope of the project, performance obligations, determination of qualifying relocation costs, and the maximum amount of qualifying relocation costs eligible for the rebate.

The secretary may request approval of the contract by the Joint Legislative Committee on the Budget upon determining the company meets the eligibility requirements of the program. The Joint Legislative Committee on the Budget may approve the contract for the business' participation in the program.

### Certification of Qualifying Costs

The qualified business must provide LED with a cost report detailing all relocation costs upon completion of the relocation or expansion. LED will review the cost report and certify a dollar value of relocation expenditures eligible for the rebate. LED may require an audit of the relocation costs at the expense of the qualified business.

## 25. Corporate Headquarters Relocation Program *(continued)*

### Rebate

The rebate is equal to 25 percent of a participating company's relocation costs as approved by LED. The rebate is claimed by the business in equal installments over a five year period of time.

The rebate cannot be paid in the same fiscal year in which the contract is approved by the Joint Legislative Committee on the Budget.

### Ineligible Participants

No business engaged in gaming or gambling shall be eligible for this program.

### Legal Citation

R.S. 51:3111-3115

### Regulations

LAC 13:I.4501 – 4509

### Origin

Acts 2012, No. 503, amended by Acts 2013, No. 220; Acts 2015, No. 126; Acts 2016, 1st Ex. Sess., No. 29

### Effective Date

July 1, 2012

### Sunset Date

No new contracts may be approved after June 30, 2017

### Estimated Fiscal Effect

This credit has sunsetted and no contracts have been entered into.

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# Tax Incentives and Exemption Contracts

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## 26. Competitive Projects Payroll Incentive Program

The Competitive Projects Payroll Incentive Program provides an incentive rebate of up to 15 percent of a participating company's new payroll. The secretary of LED may invite businesses who meet the eligibility requirements to participate in the program. Contracts may be for an initial term of up to 5 years, renewable for another 5 years at the discretion of LED.

### Qualifications

The secretary may invite a business to participate in the program, upon determining the business meets all of the following criteria:

1. at least 50 percent of the total annual sales of the business from its Louisiana site or sites is to out-of-state customers or buyers, or to in-state customers or buyers who resell the product or service to an out-of-state customer or buyer for ultimate use, or to the federal government, or any combination thereof;
2. the business will primarily engage in one of the following activities at the project site:
  - a. manufacturing of the certain listed types of durable goods;
  - b. manufacturing of pharmaceutical products;
  - c. conversion of natural gas to diesel, jet fuel, or other refined fuels;
  - d. data storage or data services, provided that at least 75 percent of sales meet the out-of-state sales requirements of (1) above; or
  - e. other activities as recommended by the secretary and approved by the Joint Legislative Committee on the Budget; and
  - f. the business offers or will offer a basic health benefits plan to individuals it employs within 90 days of the effective date of qualifying for the incentive rebates pursuant to R.S. 51:3111.

### Application and Approval

LED will determine the eligibility of a business based on the determination that program participation will be a significant factor in a highly competitive site selection situation, and that securing the project will provide a significant positive economic benefit to the state. The contract must be approved by the Joint Legislative Committee on the Budget. If approved, LED will then execute the contract with the business and provide a copy thereof to the Department of Revenue. The contract provisions must include the percentage of new payroll eligible for rebate, the maximum amount of new payroll eligible for rebate, the number of new jobs and amount of new payroll required to be created and maintained, and any other performance obligations required.

## 26. Competitive Projects Payroll Incentive Program *(continued)*

### Certification of Eligible Projects

LED will annually verify the company's continued eligibility for the rebate and send a certification letter to the Department of Revenue stating the amount of rebate to be issued.

### Ineligible Participants

Businesses engaged in gambling or gaming, natural resource extraction, retail sales, real estate, professional services, venture capital funds, shipbuilding, wood products, agriculture, or manufacturing of machinery primarily intended to serve the energy industry.

### Legal Citation

R.S. 51:3121

### Regulations

LAC 13:I.4301-4311

### Origin

Acts 2012, No. 507, amended by Acts 2013, No. 220; Acts 2014, No. 421; Acts 2015, No. 126; Acts 2016, 1st Ex. Sess., No. 28; Acts 2016, No. 664; Acts 2017, No. 386 Acts 2022, No. 249

### Effective Date

July 1, 2012

### Sunset Date

No new contracts may be approved on or after July 1, 2026, but contracts existing on that date may continue and be renewed.

### Estimated Fiscal Effect

\$0; no activity is anticipated. During Fiscal Year 2021-22, no rebates were issued.

# Tax Incentives and Exemption Contracts

## 27. Procurement Processing Company Rebate Program

The secretary of LED is authorized to enter into contracts with procurement processing companies to recruit to Louisiana, purchasing companies that generate sales of items subject to states sales/use taxes. These contracts provide a rebate to these procurement processing companies which are derived from a portion of the state sales and use taxes collected on new taxable sales by the purchasing company which is managed by the procurement processing company under contract with LED. The initial term of the contract cannot exceed twenty years and can be renewed for up to an additional twenty years.

The state sales tax revenues generated as a result of the activities of these purchasing companies are to be disbursed in the following order of priority:

1. The payment of rebates to procurement processing companies in accordance with the provisions of their contract;
2. Reimbursement of administrative expenses to LDR; and
3. The remaining balance, up to thirty million dollars, to the Unfunded Accrued Liability and Specialized Educational Institutions Support Fund-Specialized Educational Institutions Account, as established under R.S. 39:100.126.

### Legal Citation

R.S. 47:6351

### Origin

Acts 2012, No. 800; Acts 2018, No. 612

### Effective Date

July 1, 2012

### Beneficiaries

Procurement processing companies

### Fiscal Effect

During Fiscal Year 2021-22, \$40,125,783 in sales tax rebates were issued.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$70,000,000	\$81,519,000

## 28. Louisiana Import Tax Credit

The Louisiana Import tax credit is a one-time nonrefundable income tax credit for imported cargo received by a port facility within its port credit incentive period. Eligible applicants must be a port facility user that imports more than 50 TEUs of cargo through Louisiana ports, increase its imported cargo volumes by at least 150% during its port credit incentive period as compared to imported cargo volumes during its base cargo volume period, and apply for certification with the Louisiana Department of Economic Development.

### Application of Credits

- Individuals must claim credit on their individual income tax return.
- Estates or trusts must claim credit on their fiduciary income tax returns.
- Entities taxed as corporations will claim credit on their corporation income tax return.
- Entities not taxed as corporations will claim the credit on the returns of the partners or members.

### Legal Citation

R.S. 47:6036.1

### Origin

Acts 2021, No. 292

### Effective Date

June 14, 2021

### Sunset Date

No credits shall be awarded pursuant to this Section for applications received after July 1, 2025.

### Fiscal Effect

During Fiscal Year 2021-22, no credits were claimed.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$342,000	\$683,000



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# **Telecommunication Tax for the Deaf Exemptions**

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# Telecommunication Tax for the Deaf

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## { Introduction }

Act 660 of the 1988 Regular Legislative Session levied a tax of five cents per month on each residential and business telephone access line of local exchange companies operating in Louisiana. The purpose of the tax is to provide access to all public telecommunication services to persons who are deaf, deaf and blind, hard of hearing, speech impaired, or who have similar disabilities or impairments. The taxes are collected from the customers monthly and remitted quarterly by each telecommunication service company. The proceeds from this tax are placed in a special fund designated as the Telecommunications for the Deaf Fund.

Act 273 of 2017 decreased the tax to four and one-half cents per month and expanded the tax base to include each telephone number for each wireless handset device on each residential and business customer of a wireless telecommunication service company operating in Louisiana, effective October 1, 2017. The Act also increased the credit telecommunication service companies receive for filing returns and remitting payments timely from two percent to three percent.

### **Legal Citation**

R.S. 47:1061

### **Tax Base**

Use of each residential and business customer telephone access line and the telephone number for each wireless handset device on each residential and business customer.

### **Tax Rate**

5¢ per month per line (effective through September 30, 2017)

4.5¢ per month per line (effective October 1, 2017 through March 25, 2018)

5¢ per month per line (effective March 26, 2018 to present)

### **Type of Tax Exemption**

Telecommunication tax for the deaf exemptions are in the form of a credit and an exemption. Credits are generally defined as an amount that is subtracted from a tax liability. Exemptions are included in the tax base, but are specifically exempted by statute. There is also an exemption based on federal prohibitions.

### **Significant Changes**

There were no significant changes to the telecommunication tax for the deaf laws during the past year.



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# Telecommunication Tax for the Deaf

## Index of Exemptions

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**{ CREDIT }**

<b>1. Timely Payment</b> . . . . .	<b>464</b>
R.S. 47:1061(A)(2)	

**{ EXEMPTIONS }**

<b>2. Prepaid Wireless Devices and Wireless Devices Used for Data Only</b> . . . . .	<b>464</b>
R.S. 47:1061(A)(1)	
<b>3. Sales to the Federal Government and its Agencies</b> . . . . .	<b>465</b>
No specific statute	

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# Telecommunication Tax for the Deaf

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## { Credit }

### 1. Timely Payment

A credit of three percent of the tax collected is allowed for the timely remittance of the taxes due. The purpose of this credit is to encourage compliance and to compensate companies for expenses related to the collection and remittance of this tax. Prior to October 1, 2017, the credit was two percent.

#### Legal Citation

R.S. 47:1061(A)(2)

#### Origin

Acts 1988, No. 660, amended by Acts 2017, No. 273

#### Effective Date

September 1, 1988

#### Beneficiaries

The local or wireless telecommunication service companies operating in Louisiana that accurately and timely report and remit the tax due.

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$76,000	\$78,000

## { Exemptions }

### 2. Prepaid Wireless Devices and Wireless Devices Used for Data Only

Telephone numbers provided for prepaid wireless devices and for wireless devices used for data purposes only are exempt from this tax.

#### Legal Citation

R.S. 47:1061(A)(1)

#### Origin

Acts 2017, No. 273

#### Effective Date

October 1, 2017

#### Beneficiaries

Wireless telecommunications service companies who provide telephone numbers for prepaid wireless devices and wireless devices used for data purposes only

#### Estimated Fiscal Effect

The report data available at the time of publication included a negligible amount for this exemption.

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# Telecommunication Tax for the Deaf

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## { Exemptions }

### **3. Sales to the Federal Government and its Agencies**

Sales of telephone access lines to the U.S. Government or any of its agencies are exempt from the tax. The purpose of this exemption is to comply with the taxation prohibitions of the U.S. Constitution.

#### **Legal Citation**

No specific statute

#### **Origin**

U.S. Constitution

#### **Effective Date**

September 1, 1988

#### **Beneficiaries**

U.S. government and its agencies

#### **Estimated Fiscal Effect**

The report data available at the time of publication included a negligible amount for this exemption.



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# **Tobacco Tax Exemptions**

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# Tobacco Tax

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## { Introduction }

A tobacco tax was first levied in 1926, by Act 197 for the benefit of public schools. Retail dealers were taxed at the rate of 1¢ per 10¢ of the retail selling price of cigarettes, smoking and chewing tobacco, cigars, cheroots, and snuff. The tax was effective October 1, 1926, for a period of four years.

Act 4 of 1932 levied a new tax on sales of cigars, cigarettes and smoking tobacco effective September 1, 1932. The cigarette rate was based on each cigarette sold. Cigars were taxed on weight and price per 1,000 and the tax ranged from 75¢ to \$13.50 per 1,000. Smoking tobacco was taxed at 1¢ for each 5¢ of retail selling price. The tax was evidenced by tax stamps supplied by the state and applied by the tobacco dealers who were allowed a discount when purchasing stamps in quantities not less than \$100 face value.

The tax rates on cigarettes increased over the years as follows:

1932	Levied at 1/5¢ per cigarette to 4¢ per 20 pack
1942	Increased by 1/20¢ per cigarette to 5¢ per 20 pack
1948	Increased to 2/5¢ per cigarette or 8¢ per 20 pack
1970	Increased to 11/20¢ per cigarette or 11¢ per 20 pack
1984	Increased to 16/20¢ per cigarette or 16¢ per 20 pack
1990	Increased to 1¢ per cigarette or 20¢ per 20 pack
2000	Increased by 4/20¢ per cigarette to 24¢ per 20 pack
2002	Increased by 12/20¢ per cigarette to 36¢ per 20 pack
2015	Increased by 50/20¢ per cigarette to 86¢ per 20 pack
2016	Increased by 22/20¢ per cigarette to \$1.08 per 20 pack

The tax increase of 4/20 of 1 cent per cigarette enacted in 2000 expired June 30, 2012. However, an amendment to the Constitution, approved by voters on October 22, 2011, effectively restored the expiring tax and placed a tax of 4/20 of 1 cent per cigarette in the Louisiana Constitution.

The tax rates on cigars and smoking tobacco changed in 1942 and 1948, and were eventually set at the current rates in 1974 by Act 413, effective January 1, 1975. A tax on smokeless tobacco was levied effective July 1, 2000.

The discount from the face value of the tax stamp also changed from the original ten percent in 1932 to six percent in 1942; seven percent in 1944; nine percent in 1948; six percent in 1972; to the current five percent in 2016.

The tobacco tax is currently levied on tobacco and vapor products, and collected from the dealer who first sells, uses, consumes, handles, or distributes the products within the state. Tax stamps indicate the payment of tax on cigarettes and can only be purchased from the Department by wholesale tobacco dealers who are required to post a bond.

### Legal Citations

R.S. 47:841 through 47:869

### Tax Base

Cigarettes - per cigarette

Vapor Products - per milliliter

Cigars and other tobacco products – manufacturer's invoice price

### Tax Rate

- Cigarettes – 5.4¢ per cigarette (\$1.08 per standard package of 20).
- Cigars – 8 percent if manufacturer's invoice price is \$120 per 1,000 or less; 20 percent if manufacturer's invoice price is more than \$120 per 1,000.
- Smoking tobacco – 33 percent of the manufacturer's invoice price.

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# Tobacco Tax

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## { Introduction }

- Smokeless tobacco – 20 percent of the manufacturer’s invoice price.
- Vapor Products - 5 cents per milliliter of consumable nicotine liquid solution.

### **Types of Tax Exemptions**

Tobacco tax exemptions are in the form of discounts, exemptions, and refunds. Discounts are a proportionate deduction from the gross amount reported. Exemptions are items included in the tax base, but specifically exempted by statute. Refunds are restitution of taxes paid.

There are three tax exemptions that are also prohibited from taxation by federal laws. Because of these additional prohibitions, repeal of the exemption alone would not yield the fiscal effect indicated. For this reason, these exemptions have been separately grouped at the end of the section.

### **Significant Changes**

There were no significant changes to the tobacco tax laws during the past year.

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# Tobacco Tax

## Index of Exemptions

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**{ DISCOUNTS }**

- 1. **Tobacco Stamps** . . . . . 471  
R.S. 47:843(C)(3)
- 2. **Timely Filing and Payment** . . . . . 471  
R.S. 47:851(B)(4)(b)

**{ EXEMPTION }**

- 3. **Sales to State Institutions** . . . . . 472  
R.S. 47:855

**{ REFUNDS }**

- 4. **Return of Taxable Cigarettes to the Manufacturer** . . . . . 472  
R.S. 47:857
- 5. **Return of Taxable Product to the Manufacturer** . . . . . 473  
R.S. 47:857
- 6. **Return of Taxable Vapor Product by Retail Dealer to the Manufacturer.** . . . . . 473  
R.S. 47:857

**{ FEDERALLY IMPOSED EXEMPTIONS }**

- 7. **Sales to the Federal Government and its Agencies** . . . . . 474  
No specific statute
- 8. **Interstate Shipments of Cigarettes** . . . . . 474  
R.S. 47:849
- 9. **Interstate Shipments of Tobacco Products** . . . . . 475  
R.S. 47:849



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# Tobacco Tax

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## { Discounts }

### 1. Tobacco Stamps

A 5 percent discount from the face value of the cigarette tax stamps is granted to registered tobacco dealers when the gross stamp purchases exceed \$100. The purpose of the discount is to provide a volume discount and to compensate dealers for expenses related to tax collection.

#### Legal Citation

R.S. 47:843(C)(3)

#### Origin

Acts 1932, No. 4, amended by Acts 2016, 1st Ex. Sess., No. 5

#### Effective Date

September 1, 1932

#### Beneficiaries

Bonded Louisiana tobacco dealers that have direct purchasing contracts with manufacturers and purchase stamps in quantities of \$100 or more

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$10,670,000	\$10,243,000

### 2. Timely Filing and Payment

A 5 percent discount is allowed for timely and accurately filing reports only on those purchases made by registered tobacco dealers in Louisiana who have a direct purchasing contract with a manufacturer. The reports must be accompanied by payment for any taxes due on cigars, vapor products, and other tobacco products. The purpose of the discount is to encourage compliance and to compensate dealers for expenses related to the collection and reporting of the tax.

#### Legal Citation

R.S. 47:851(B)(4)(b)

#### Origin

Acts 1974, No. 415, amended by Acts 2016, 1st Ex. Sess., No. 5

#### Effective Date

January 1, 1975

#### Beneficiaries

Registered Louisiana tobacco dealers that have direct purchasing contracts with manufacturers who timely and accurately file their tax reports

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$2,574,000	\$2,574,000

---

# Tobacco Tax

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## { Exemption }

### 3. Sales to State Institutions

Smoking and chewing tobacco purchased by state institutions for distribution to inmates are exempt from the tobacco tax. The purpose of this exemption is to allow tax-free purchases by state institutions for issue to inmates.

**Legal Citation**

R.S. 47:855

**Origin**

Acts 1944, No. 150

**Effective Date**

July 26, 1944

**Beneficiaries**

Inmates of Louisiana state institutions

**Estimated Fiscal Effect**

The Department is unable to estimate the fiscal effect, there are no reporting requirements for this data.

## { Refunds }

### 4. Return of Taxable Cigarettes to the Manufacturer

A refund or credit is allowed for the amount of tax paid on cigarettes destroyed or returned to a manufacturer either as damaged or unfit for sale. The purpose of this provision is to allow the refund of taxes paid on damaged products which are either destroyed or which are either destroyed or returned to the manufacturer.

**Legal Citation**

R.S. 47:857

**Origin**

Acts 1932, No. 4

**Effective Date**

September 1, 1932

**Beneficiaries**

Licensed tobacco dealers

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$265,000	\$249,000

---

# Tobacco Tax

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## { Refunds }

### 5. Return of Taxable Product to the Manufacturer

A refund or credit is allowed for the amount of tax paid on cigars and other tobacco products destroyed or returned to a manufacturer either as damaged or unfit for sale. The purpose of this provision is to allow the refund of taxes paid on damaged products which are either destroyed or returned to the manufacturer.

#### Legal Citation

R.S. 47:857

#### Origin

Acts 1932, No. 4

#### Effective Date

September 1, 1932

#### Beneficiaries

Licensed tobacco dealers

#### Estimated Fiscal Effect

The estimated fiscal effect of this refund is included in the Five-Year Revenue Loss chart in the row labeled Other Exemptions.

### 6. Return of Taxable Vapor Product by Retail Dealer to the Manufacturer

A refund or credit is allowed for the amount of the tax paid on consumable vapor products destroyed or returned to the manufacturer either as damaged or unfit for sale. The purpose of this provision is to allow the refund of taxes paid on damaged products destroyed or returned to the manufacturer.

#### Legal Citation

R.S. 47:857

#### Origin

Acts 2015, No. 94

#### Effective Date

August 1, 2015

#### Beneficiaries

Licensed tobacco retail dealers

#### Estimated Fiscal Effect

The report data available at the time of publication included a negligible amount for this refund.

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# Tobacco Tax

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## { Federally Imposed Exemptions }

### 7. Sales to the Federal Government and its Agencies

Sales of tobacco products to the U.S. Government or any of its agencies direct from the manufacturer are exempt from tobacco taxes. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

#### Legal Citation

No specific statute

#### Origin

U.S. Constitution

#### Effective Date

September 1, 1932

#### Beneficiaries

U.S. government agencies

#### Estimated Fiscal Effect

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Other Exemptions.

### 8. Interstate Shipments of Cigarettes

Cigarettes exported beyond the borders of Louisiana are not subject to tobacco taxes. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

#### Legal Citation

R.S. 47:849

#### Origin

Acts 1932, No. 4

#### Effective Date

September 1, 1932

#### Beneficiaries

Licensed tobacco dealers engaged in interstate commerce

Estimated Fiscal Effect	
FYE 6-23	FYE 6-24
\$71,347,000	\$60,645,000

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# Tobacco Tax

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{ Federally Imposed Exemptions }

## **9. Interstate Shipments of Tobacco Products**

Cigars and other tobacco products exported beyond the borders of Louisiana are not subject to tobacco taxes. The purpose of this exemption is to comply with taxation prohibitions of the U.S. Constitution.

### **Legal Citation**

R.S. 47:849

### **Origin**

Acts 1932, No. 4

### **Effective Date**

September 1, 1932

### **Beneficiaries**

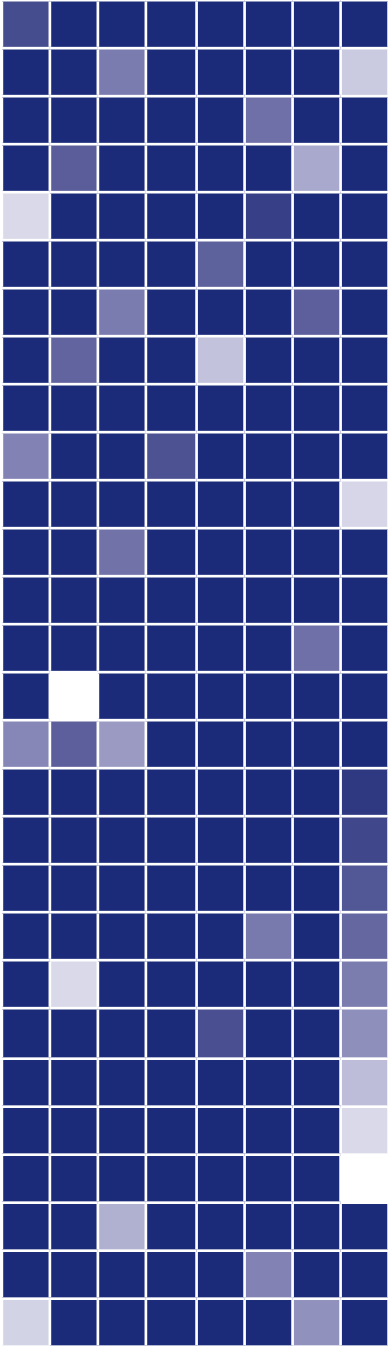
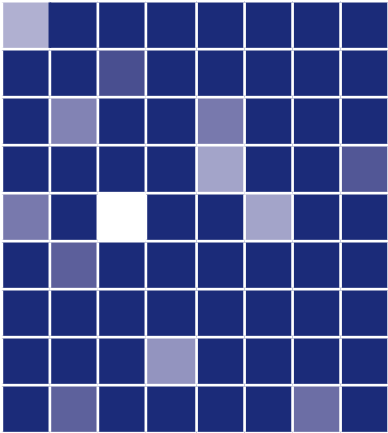
Licensed tobacco dealers engaged in interstate commerce

### **Estimated Fiscal Effect**

The estimated fiscal effect of this exemption is included in the Five-Year Revenue Loss chart in the row labeled Other Exemptions.

# Tax Exemptions by Parish

## Part 7





Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>14. FRANCHISE TAX SUSPENSION FOR CERTAIN BUSINESSES</b>				
Acadia	338	\$116,166	\$65,319	\$50,847
Allen	59	\$18,545	\$10,961	\$7,584
Ascension	566	\$193,807	\$105,025	\$88,782
Assumption	78	\$28,775	\$15,653	\$13,122
Avoyelles	162	\$55,835	\$31,028	\$24,807
Beauregard	147	\$56,022	\$29,814	\$26,208
Bienville	42	\$18,795	\$11,037	\$7,758
Bossier	622	\$175,550	\$103,286	\$72,264
Caddo	1,698	\$505,963	\$291,758	\$214,205
Calcasieu	1,214	\$447,114	\$253,555	\$193,559
Caldwell	62	\$16,814	\$9,272	\$7,542
Cameron	44	\$20,402	\$10,061	\$10,341
Catahoula	58	\$17,770	\$10,255	\$7,515
Claiborne	65	\$26,706	\$13,032	\$13,674
Concordia	111	\$38,615	\$23,714	\$14,901
DeSoto	92	\$33,418	\$18,412	\$15,006
East Baton Rouge	3,544	\$1,090,730	\$599,234	\$491,496
East Carroll	95	\$46,932	\$22,377	\$24,555
East Feliciana	54	\$18,182	\$8,504	\$9,678
Evangeline	160	\$52,599	\$31,017	\$21,582
Franklin	92	\$23,811	\$16,308	\$7,503
Grant	54	\$18,480	\$10,734	\$7,746
Iberia	438	\$153,239	\$87,451	\$65,788
Iberville	130	\$47,269	\$28,126	\$19,143
Jackson	43	\$12,467	\$7,310	\$5,157
Jefferson	3,294	\$982,827	\$562,038	\$420,789
Jefferson Davis	220	\$63,930	\$37,665	\$26,265
Lafayette	2,788	\$851,163	\$478,106	\$373,057
Lafourche	513	\$140,969	\$87,043	\$53,926
LaSalle	136	\$30,737	\$23,020	\$7,717
Lincoln	212	\$72,264	\$41,822	\$30,442
Livingston	409	\$108,668	\$65,848	\$42,820
Madison	98	\$28,660	\$17,380	\$11,280

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>14. FRANCHISE TAX SUSPENSION FOR CERTAIN BUSINESSES ... Continued</b>				
Morehouse	128	\$42,490	\$21,499	\$20,991
Natchitoches	209	\$67,939	\$38,851	\$29,088
Orleans	2,443	\$687,240	\$402,831	\$284,409
Ouachita	1,265	\$372,355	\$221,531	\$150,824
Plaquemines	228	\$83,591	\$45,116	\$38,475
Pointe Coupee	88	\$27,240	\$15,738	\$11,502
Rapides	792	\$249,633	\$154,127	\$95,506
Red River	24	\$11,317	\$6,025	\$5,292
Richland	151	\$51,933	\$28,200	\$23,733
Sabine	109	\$38,779	\$17,869	\$20,910
St. Bernard	197	\$65,998	\$34,056	\$31,942
St. Charles	220	\$72,452	\$39,406	\$33,046
St. Helena	27	\$7,347	\$4,932	\$2,415
St. James	66	\$30,838	\$13,318	\$17,520
St. John the Baptist	161	\$51,036	\$27,045	\$23,991
St. Landry	479	\$143,515	\$83,661	\$59,854
St. Martin	303	\$98,089	\$51,151	\$46,938
St. Mary	400	\$143,081	\$73,050	\$70,031
St. Tammany	1,880	\$488,502	\$290,812	\$197,690
Tangipahoa	518	\$181,147	\$101,568	\$79,579
Tensas	29	\$11,808	\$5,520	\$6,288
Terrebonne	763	\$249,676	\$144,931	\$104,745
Union	80	\$20,195	\$11,402	\$8,793
Vermilion	336	\$114,076	\$66,742	\$47,334
Vernon	161	\$66,957	\$34,461	\$32,496
Washington	133	\$48,515	\$28,760	\$19,755
Webster	202	\$58,180	\$34,816	\$23,364
West Baton Rouge	106	\$39,208	\$20,782	\$18,426
West Carroll	100	\$21,387	\$13,869	\$7,518
West Feliciana	40	\$22,281	\$9,745	\$12,536
Winn	80	\$24,175	\$13,339	\$10,836
Out of State	14,117	\$4,734,368	\$2,299,289	\$2,435,079
<b>Total</b>	<b>43,473</b>	<b>\$13,838,572</b>	<b>\$7,480,607</b>	<b>\$6,357,965</b>



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>21. PURCHASE OF QUALIFIED RECYCLING EQUIPMENT</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>24. REHABILITATION OF HISTORIC STRUCTURES</b>				
East Baton Rouge	11	\$627,444	\$499,678	\$127,766
Orleans	11	\$539,853	\$527,339	\$12,514
Out of State	10	\$5,199,168	\$3,739,133	\$3,101,806
All Other <sup>1</sup>	12	\$335,997	\$299,074	\$68,952
<b>Total</b>	<b>44</b>	<b>\$6,702,462</b>	<b>\$5,065,224</b>	<b>\$3,311,038</b>
<b>30. INVENTORY TAX/AD VALOREM TAX</b>				
Acadia	16	\$50,853	\$92,404	\$19,386
Ascension	28	\$669,648	\$369,409	\$737,780
Bossier	46	\$145,939	\$312,491	\$52,217
Caddo	99	\$5,958,095	\$2,383,844	\$5,392,694
Calcasieu	47	\$3,448,602	\$2,299,940	\$1,535,610
Catahoula	10	\$8,502	\$27,210	\$3,061
East Baton Rouge	121	\$4,347,290	\$8,015,601	\$2,012,341
Iberia	36	\$112,818	\$245,313	\$65,770
Iberville	13	\$2,151,411	\$4,899,670	\$4,675
Jefferson	174	\$1,397,265	\$4,385,625	\$338,222
Lafayette	141	\$1,901,821	\$1,786,103	\$2,286,094
LaSalle	12	\$89,948	\$53,096	\$67,282
Livingston	11	\$1,297,068	\$583,057	\$1,261,630
Orleans	108	\$1,904,379	\$809,720	\$1,547,183
Ouachita	44	\$307,404	\$317,795	\$110,970

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>30. INVENTORY TAX/AD VALOREM TAX ... Continued</b>				
Plaquemines	10	\$173,985	\$191,166	\$20,027
Rapides	32	\$740,745	\$752,027	\$133,342
St. Bernard	10	\$61,548	\$824,820	\$1,476
St. Charles	11	\$3,344,025	\$2,978,270	\$658,316
St. Landry	22	\$64,083	\$63,210	\$52,330
St. Martin	17	\$19,380	\$194,734	\$7,551
St. Mary	17	\$803,010	\$795,643	\$372,324
St. Tammany	60	\$973,443	\$2,020,442	\$182,902
Tangipahoa	19	\$303,527	\$242,810	\$114,992
Terrebonne	39	\$268,110	\$249,433	\$89,450
Vermilion	12	\$59,349	\$80,601	\$801
Webster	28	\$22,998	\$42,657	\$106,840
Out of State	390	\$98,724,483	\$85,634,087	\$40,668,468
All Other <sup>2</sup>	121	\$2,622,896	\$4,196,520	\$194,357
<b>Total</b>	<b>1,694</b>	<b>\$131,972,625</b>	<b>\$124,847,698</b>	<b>\$58,038,091</b>
<b>31. AD VALOREM TAX ON NATURAL GAS</b>				
All Other <sup>3</sup>	13	\$11,783,280	\$3,793,671	\$8,483,337
<b>Total</b>	<b>13</b>	<b>\$11,783,280</b>	<b>\$3,793,671</b>	<b>\$8,483,337</b>
<b>32. AD VALOREM TAX ON OFFSHORE VESSELS</b>				
All Other <sup>4</sup>	30	\$1,842,774	\$23,336,446	\$400,981
<b>Total</b>	<b>30</b>	<b>\$1,842,774</b>	<b>\$23,336,446</b>	<b>\$400,981</b>
<b>33. AD VALOREM TAX PAID BY CERTAIN TELEPHONE COMPANIES</b>				
All Other <sup>5</sup>	38	\$2,569,335	\$8,027,787	\$478,477
<b>Total</b>	<b>38</b>	<b>\$2,569,335</b>	<b>\$8,027,787</b>	<b>\$478,477</b>

**Footnotes for Corporation Franchise Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Caddo, Cameron, DeSoto, Jefferson, Lafayette, St. Tammany and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Avoyelles, Beauregard, Bienville, Claiborne, Concordia, DeSoto, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Jackson, Jefferson, Lafourche, Lincoln, Morehouse, Natchitoches, Pointe Coupee, Richland, Sabine, St. Helena, St. James, St. John the Baptist, Vernon, Washington, West Baton Rouge, West Feliciana, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Orleans, St. James, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Calcasieu, Iberia, Jefferson, Lafayette, Lafourche, Orleans, Plaquemines, St. Mary, St. Tammany, Terrebonne, Vermilion, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: East Baton Rouge, Iberville, Ouachita, Vermilion, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>36. SCHOOL READINESS CHILD CARE PROVIDER</b>				
All Other <sup>1</sup>	20	\$98,604	\$702,582	\$82,330
<b>Total</b>	<b>20</b>	<b>\$98,604</b>	<b>\$702,582</b>	<b>\$82,330</b>
<b>37. SCHOOL READINESS BUSINESS-SUPPORTED CHILD CARE</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>38. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES</b>				
All Other <sup>2</sup>	23	\$306,486	\$110,625	\$252,503
<b>Total</b>	<b>23</b>	<b>\$306,486</b>	<b>\$110,625</b>	<b>\$252,503</b>
<b>COMBINED<sup>3</sup></b>				
All Other <sup>4</sup>	10	\$66,099	\$160,808	\$47,488
<b>Total</b>	<b>10</b>	<b>\$66,099</b>	<b>\$160,808</b>	<b>\$47,488</b>

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**Footnotes for Corporation Franchise Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, East Baton Rouge, Jefferson, Lafayette, Livingston, Orleans, Ouachita, Pointe Coupee, St. John the Baptist, St. Martin, St. Tammany, Terrebonne, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Concordia, East Baton Rouge, Lafayette, Lincoln, Natchitoches, Orleans, Ouachita, Vernon, West Baton Rouge, and Winn.
- The following exemptions are included in this Combined section: Purchase of Qualified Recycling Equipment, and School Readiness Business-Supported Child Care.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Caddo, Concordia, Lafayette, Ouachita, and Tangipahoa.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>9. SUBCHAPTER S CORPORATION</b>				
Acadia	426	\$3,788,641	\$3,789,666	(\$1,025)
Allen	79	\$758,348	\$758,146	\$202
Ascension	814	\$11,230,214	\$11,165,378	\$64,836
Assumption	99	\$2,996,957	\$2,995,904	\$1,053
Avoyelles	146	\$1,745,057	\$1,744,070	\$987
Beauregard	177	\$1,109,821	\$1,099,273	\$10,548
Bienville	48	\$630,180	\$630,092	\$88
Bossier	749	\$7,770,559	\$7,764,874	\$5,685
Caddo	1,764	\$26,614,183	\$26,589,473	\$24,710
Calcasieu	1,309	\$44,765,245	\$44,683,312	\$81,933
Caldwell	48	\$897,570	\$897,492	\$78
Cameron	16	\$139,524	\$139,524	\$0
Catahoula	82	\$5,467,486	\$5,467,465	\$21
Claiborne	67	\$626,507	\$626,507	\$0
Concordia	91	\$648,174	\$655,024	(\$6,850)
DeSoto	95	\$2,217,189	\$2,217,189	\$0
East Baton Rouge	3,528	\$80,262,875	\$80,600,374	(\$337,499)
East Carroll	85	\$1,097,185	\$1,096,068	\$1,117
East Feliciana	80	\$888,810	\$887,273	\$1,537
Evangeline	126	\$1,440,082	\$1,439,577	\$505
Franklin	105	\$1,096,872	\$1,048,354	\$48,518
Grant	65	\$293,287	\$293,287	\$0
Iberia	434	\$8,377,967	\$8,351,146	\$26,821
Iberville	148	\$3,183,126	\$3,181,256	\$1,870
Jackson	40	\$420,409	\$420,373	\$36
Jefferson	3,755	\$61,693,014	\$61,816,067	(\$123,053)
Jefferson Davis	297	\$2,127,215	\$2,123,393	\$3,822
Lafayette	3,564	\$58,380,775	\$58,184,053	\$196,722
Lafourche	518	\$11,698,217	\$11,690,907	\$7,310
LaSalle	135	\$860,025	\$860,025	\$0
Lincoln	314	\$4,594,063	\$4,585,307	\$8,756
Livingston	590	\$10,757,093	\$10,782,756	(\$25,663)
Madison	98	\$895,707	\$914,772	(\$19,065)

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>9. SUBCHAPTER S CORPORATION ... Continued</b>				
Morehouse	132	\$1,739,477	\$1,739,461	\$16
Natchitoches	309	\$4,003,858	\$4,000,429	\$3,429
Orleans	2,623	\$45,686,657	\$44,657,259	\$1,029,398
Ouachita	1,412	\$22,076,445	\$21,767,155	\$309,290
Plaquemines	206	\$5,212,599	\$4,979,527	\$233,072
Pointe Coupee	78	\$2,535,046	\$2,534,077	\$969
Rapides	952	\$23,069,420	\$23,105,609	(\$36,189)
Red River	32	\$734,135	\$734,135	\$0
Richland	169	\$2,619,417	\$2,619,248	\$169
Sabine	173	\$3,702,730	\$3,702,730	\$0
St. Bernard	211	\$2,515,969	\$2,515,969	\$0
St. Charles	249	\$3,515,545	\$3,613,511	(\$97,966)
St. Helena	35	\$586,569	\$586,569	\$0
St. James	76	\$1,945,564	\$1,945,564	\$0
St. John the Baptist	153	\$2,813,471	\$2,654,535	\$158,936
St. Landry	479	\$6,751,003	\$6,749,738	\$1,265
St. Martin	398	\$3,825,196	\$3,824,879	\$317
St. Mary	334	\$3,828,506	\$3,781,050	\$47,456
St. Tammany	2,716	\$39,452,484	\$39,426,763	\$25,721
Tangipahoa	736	\$15,264,017	\$15,260,836	\$3,181
Tensas	32	\$719,571	\$719,571	\$0
Terrebonne	782	\$15,315,462	\$15,310,034	\$5,428
Union	87	\$728,861	\$728,861	\$0
Vermilion	382	\$5,453,018	\$5,442,848	\$10,170
Vernon	182	\$1,936,102	\$1,936,102	\$0
Washington	150	\$1,519,834	\$1,519,806	\$28
Webster	169	\$1,469,726	\$1,468,317	\$1,409
West Baton Rouge	106	\$2,402,391	\$2,402,391	\$0
West Carroll	57	\$1,299,681	\$1,299,681	\$0
West Feliciana	59	\$814,442	\$814,442	\$0
Winn	63	\$3,152,413	\$3,152,413	\$0
Out of State	1,655	\$28,546,344	\$27,981,748	\$564,596
<b>Total</b>	<b>35,089</b>	<b>\$614,708,330</b>	<b>\$612,473,635</b>	<b>\$2,234,695</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>13. NET LOUISIANA OPERATING LOSS</b>				
Acadia	57	\$534,423	\$311,702	\$222,721
Allen	12	\$56,237	\$22,681	\$33,556
Ascension	88	\$3,995,489	\$2,016,795	\$1,978,694
Assumption	28	\$98,238	\$32,881	\$65,357
Avoyelles	37	\$227,760	\$62,240	\$165,520
Beauregard	21	\$251,525	\$189,391	\$62,134
Bienville	15	\$370,169	\$204,640	\$165,529
Bossier	69	\$990,012	\$317,573	\$672,439
Caddo	274	\$10,610,622	\$6,522,855	\$4,087,767
Calcasieu	186	\$2,262,068	\$795,768	\$1,466,300
Cameron	16	\$548,726	\$342,962	\$205,764
Claiborne	11	\$335,984	\$246,505	\$89,479
Concordia	21	\$45,568	\$24,968	\$20,600
DeSoto	12	\$21,853	\$1,391	\$20,462
East Baton Rouge	597	\$27,132,151	\$11,622,390	\$15,509,761
East Carroll	15	\$51,663	\$25,593	\$26,070
Evangeline	39	\$43,962	(\$22,785)	\$66,747
Franklin	11	\$10,126	\$6,423	\$3,703
Iberia	82	\$2,308,620	\$604,393	\$1,704,227
Iberville	34	\$1,356,221	\$854,041	\$502,180
Jefferson	556	\$9,288,922	\$4,870,428	\$4,418,494
Jefferson Davis	28	\$242,316	\$121,267	\$121,049
Lafayette	327	\$6,674,315	\$3,144,343	\$3,529,972
Lafourche	81	\$1,047,927	\$402,348	\$645,579
Lincoln	26	\$324,691	\$105,760	\$218,931
Livingston	47	\$188,667	\$54,321	\$134,346
Madison	11	\$77,882	\$45,404	\$32,478
Morehouse	19	\$795,056	\$354,897	\$440,159
Natchitoches	35	\$107,553	\$46,327	\$61,226

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>13. NET LOUISIANA OPERATING LOSS ... Continued</b>				
Orleans	378	\$16,406,789	\$4,542,526	\$11,864,263
Ouachita	172	\$1,195,040	\$434,585	\$760,455
Plaquemines	27	\$310,119	\$205,202	\$104,917
Pointe Coupee	19	\$96,281	\$38,627	\$57,654
Rapides	123	\$5,444,186	\$3,673,730	\$1,770,456
Red River	11	\$28,672	\$29	\$28,643
Richland	14	\$18,049	\$8,591	\$9,458
Sabine	13	\$219,719	\$14,138	\$205,581
St. Bernard	23	\$1,725,077	\$359,759	\$1,365,318
St. Charles	37	\$1,105,965	\$404,196	\$701,769
St. James	16	\$460,314	\$21,336	\$438,978
St. John the Baptist	25	\$419,072	\$222,011	\$197,061
St. Landry	92	\$487,267	\$234,099	\$253,168
St. Martin	47	\$498,447	\$332,305	\$166,142
St. Mary	76	\$829,072	\$375,983	\$453,089
St. Tammany	193	\$1,951,421	\$553,839	\$1,397,582
Tangipahoa	80	\$905,306	\$453,492	\$451,814
Tensas	10	\$2,370	\$1,339	\$1,031
Terrebonne	122	\$1,917,870	\$840,438	\$1,077,432
Union	19	\$48,975	\$24,032	\$24,943
Vermilion	59	\$344,518	\$200,789	\$143,729
Vernon	16	\$85,911	\$25,989	\$59,922
Washington	23	\$80,417	\$25,793	\$54,624
Webster	29	\$98,727	\$3,449	\$95,278
West Baton Rouge	27	\$1,649,284	\$1,241,627	\$407,657
West Carroll	22	\$21,557	\$9,212	\$12,345
Out of State	5,093	\$343,132,801	\$115,400,871	\$227,731,930
All Other <sup>1</sup>	51	\$600,671	\$192,027	\$408,644
<b>Total</b>	<b>9,572</b>	<b>\$450,082,643</b>	<b>\$163,167,516</b>	<b>\$286,915,127</b>

**Footnotes for Corporation Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caldwell, Catahoula, East Feliciana, Grant, Jackson, LaSalle, St. Helena, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>19. PASS-THROUGH ENTITY TAX ELECTION</b>				
Caddo	16	\$8,480,478	\$2,127,742	\$6,352,736
East Baton Rouge	45	\$3,247,174	\$806,347	\$2,440,827
Jefferson	32	\$731,558	\$199,329	\$532,229
Orleans	24	\$1,034,740	\$266,932	\$767,808
St. Tammany	21	\$2,116,307	\$539,675	\$1,576,632
Tangipahoa	15	\$297,461	\$72,574	\$224,887
Out of State	49	\$9,221,979	\$2,618,238	\$6,603,741
All Other <sup>1</sup>	79	\$9,919,495	\$2,866,368	\$7,053,127
<b>Total</b>	<b>281</b>	<b>\$35,049,192</b>	<b>\$9,497,205</b>	<b>\$25,551,987</b>
<b>20. INSURANCE COMPANY PREMIUM TAX</b>				
East Baton Rouge	18	\$39,459,982	\$26,065,564	\$13,516,656
Out of State	383	\$51,204,029	\$44,601,565	\$8,047,393
All Other <sup>2</sup>	21	\$17,663,839	\$7,308,633	\$10,554,199
<b>Total</b>	<b>422</b>	<b>\$108,327,850</b>	<b>\$77,975,762</b>	<b>\$32,118,248</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>39. REHABILITATION OF HISTORIC STRUCTURES</b>				
East Baton Rouge	31	\$4,844,535	\$1,997,808	\$2,846,727
Orleans	16	\$1,698,989	\$998,640	\$700,349
Out of State	14	\$17,227,036	\$15,045,975	\$6,284,808
All Other <sup>3</sup>	48	\$2,774,136	\$1,703,613	\$1,161,938
<b>Total</b>	<b>109</b>	<b>\$26,544,696</b>	<b>\$19,746,036</b>	<b>\$10,993,822</b>
<b>45. DONATIONS TO SCHOOL TUITION ORGANIZATION (Credit)</b>				
All Other <sup>4</sup>	12	\$4,205,324	\$1,808,880	\$2,577,207
<b>Total</b>	<b>12</b>	<b>\$4,205,324</b>	<b>\$1,808,880</b>	<b>\$2,577,207</b>

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**Footnotes for Corporation Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Beauregard, Bossier, Calcasieu, East Feliciana, Grant, Iberia, Iberville, Jefferson Davis, Lafayette, Lafourche, Livingston, Ouachita, Rapides, St. Bernard, St. Charles, St. James, St. John the Baptist, St. Mary, Terrebonne, Vermilion, Washington, Webster, West Baton Rouge, West Feliciana, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Jefferson, Lafayette, Orleans, Ouachita, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Bossier, Caddo, Cameron, East Feliciana, Jefferson, Lafayette, Lafourche, Livingston, Ouachita, St. Bernard, St. Charles, St. John the Baptist, St. Tammany, Tangipahoa, Terrebonne, Washington, West Baton Rouge, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Avoyelles, Bossier, Jefferson, Lafayette, Ouachita, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>46. INVENTORY TAX/AD VALOREM TAX</b>				
Acadia	51	\$84,790	\$432,949	\$31,022
Allen	19	\$32,687	\$208,490	\$9,373
Ascension	81	\$4,320,095	\$3,163,693	\$2,763,338
Assumption	18	\$3,144	\$128,689	\$903
Avoyelles	31	\$9,631	\$234,507	\$279
Beauregard	17	\$22,534	\$195,235	\$1,679
Bossier	68	\$1,162,846	\$1,911,002	\$708,913
Caddo	207	\$8,763,304	\$6,289,471	\$6,948,944
Calcasieu	137	\$750,842	\$3,734,382	\$403,162
Caldwell	12	\$647	\$68,349	\$0
Concordia	21	\$41,068	\$184,349	\$30,003
East Baton Rouge	331	\$8,252,303	\$9,258,205	\$3,923,309
Evangeline	24	\$70,175	\$97,346	\$12,905
Franklin	13	\$52,216	\$151,415	\$29,884
Grant	11	\$181,919	\$214,692	\$18,608
Iberia	98	\$311,224	\$1,013,733	\$127,534
Iberville	11	\$89,658	\$280,784	\$964
Jefferson	305	\$4,147,257	\$7,897,924	\$1,773,643
Jefferson Davis	38	\$173,449	\$96,665	\$158,734
Lafayette	425	\$2,565,394	\$6,178,956	\$1,458,285
Lafourche	53	\$550,670	\$521,012	\$474,869
LaSalle	10	\$157,537	\$135,525	\$130,603
Lincoln	42	\$17,001	\$209,161	\$8,808
Livingston	29	\$36,882	\$216,286	\$24,551
Morehouse	27	\$172,813	\$411,605	\$59,280
Natchitoches	24	\$6,076	\$79,050	\$0
Orleans	212	\$2,594,002	\$5,219,107	\$717,567
Ouachita	226	\$955,832	\$2,489,824	\$359,747
Plaquemines	17	\$27,099	\$370,612	\$11,822
Pointe Coupee	17	\$51,336	\$276,901	\$8,417
Rapides	128	\$1,354,137	\$3,144,777	\$192,673

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>46. INVENTORY TAX/AD VALOREM TAX ... Continued</b>				
Richland	11	\$11,615	\$97,172	\$8,386
Sabine	16	\$1,656	\$79,438	\$0
St. Bernard	14	\$1,863,640	\$183,166	\$1,693,661
St. Charles	17	\$567,364	\$218,952	\$452,312
St. James	13	\$6,400	\$44,713	\$305
St. Landry	101	\$1,048,717	\$1,726,007	\$885,982
St. Martin	51	\$386,921	\$711,685	\$181,405
St. Mary	106	\$255,602	\$728,257	\$80,392
St. Tammany	171	\$2,019,452	\$3,437,817	\$1,050,499
Tangipahoa	96	\$557,808	\$1,321,052	\$359,782
Terrebonne	107	\$884,964	\$1,221,419	\$395,173
Union	19	\$30,347	\$105,138	\$2,447
Vermilion	70	\$229,340	\$561,251	\$50,333
Vernon	19	\$48,288	\$393,813	\$18,168
Washington	22	\$91,198	\$211,659	\$77,117
Webster	38	\$176,531	\$919,997	\$138,189
West Baton Rouge	24	\$706,484	\$510,127	\$280,555
West Feliciana	10	\$101,155	\$242,939	\$3,623
Winn	14	\$14,439	\$298,695	\$3,839
Out of State	519	\$133,687,545	\$73,567,473	\$91,378,256
All Other <sup>1</sup>	98	\$5,767,403	\$2,332,968	\$5,106,118
<b>Total</b>	<b>4,239</b>	<b>\$185,415,437</b>	<b>\$143,728,434</b>	<b>\$122,556,361</b>
<b>47. AD VALOREM TAX ON NATURAL GAS</b>				
All Other <sup>2</sup>	12	\$3,517,401	\$1,568,575	\$2,844,555
<b>Total</b>	<b>12</b>	<b>\$3,517,401</b>	<b>\$1,568,575</b>	<b>\$2,844,555</b>
<b>48. AD VALOREM TAX ON OFFSHORE VESSELS</b>				
Lafourche	11	\$26,428	\$2,991,892	\$25,296
All Other <sup>3</sup>	25	\$607,190	\$2,221,987	\$64,086
<b>Total</b>	<b>36</b>	<b>\$633,618</b>	<b>\$5,213,879</b>	<b>\$89,382</b>

**Footnotes for Corporation Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Cameron, Catahoula, Claiborne, DeSoto, East Carroll, East Feliciana, Jackson, Madison, Red River, St. Helena, St. John the Baptist, Tensas, and West Carroll.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Orleans, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Calcasieu, Cameron, Iberia, Jefferson, Orleans, St. Mary, Terrebonne, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>49. AD VALOREM TAX PAID BY CERTAIN TELEPHONE COMPANIES</b>				
Out of State	26	\$6,448,474	\$2,840,685	\$4,432,895
All Other <sup>1</sup>	16	\$3,349,248	\$3,387,126	\$821,684
<b>Total</b>	<b>42</b>	<b>\$9,797,722</b>	<b>\$6,227,811</b>	<b>\$5,254,579</b>
<b>51. LA CITIZENS PROPERTY INSURANCE CORPORATION ASSESSMENT</b>				
All Other <sup>2</sup>	29	\$230,039	\$19,150	\$222,548
<b>Total</b>	<b>29</b>	<b>\$230,039</b>	<b>\$19,150</b>	<b>\$222,548</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>53. MILK PRODUCERS</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

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**Footnotes for Corporation Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, East Baton Rouge, Lafourche, Natchitoches, Ouachita, Sabine, St. John the Baptist, Union, and Vermilion.
2. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Jefferson, Orleans, Ouachita, Rapides, St. Charles, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Webster, and West Feliciana.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>54. CONVERSION OF VEHICLES TO ALTERNATIVE FUEL</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>55. SCHOOL READINESS CHILD CARE PROVIDER</b>				
East Baton Rouge	11	\$9,226	\$293,500	\$0
Orleans	10	\$10,881	\$232,500	\$0
All Other <sup>1</sup>	67	\$17,879	\$2,199,918	\$0
<b>Total</b>	<b>88</b>	<b>\$37,986</b>	<b>\$2,725,918</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>56. SCHOOL READINESS BUSINESS-SUPPORTED CHILD CARE</b>				
All Other <sup>2</sup>	16	\$48,481	\$253,933	\$12,662
<b>Total</b>	<b>16</b>	<b>\$48,481</b>	<b>\$253,933</b>	<b>\$12,662</b>
<b>57. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES</b>				
Lafayette	17	\$224,530	\$71,475	\$203,650
Ouachita	13	\$316,535	\$57,500	\$298,921
All Other <sup>3</sup>	44	\$264,799	\$210,808	\$228,859
<b>Total</b>	<b>74</b>	<b>\$805,864</b>	<b>\$339,783</b>	<b>\$731,430</b>
<b>59. DONATIONS TO SCHOOL TUITION ORGANIZATION (Rebate)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

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**Footnotes for Corporation Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Avoyelles, Beauregard, Bossier, Caddo, Calcasieu, Iberia, Iberville, Jefferson, Lafayette, Lincoln, Livingston, Ouachita, Rapides, St. Bernard, St. John the Baptist, St. Landry, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Washington, Webster, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Calcasieu, East Baton Rouge, Iberia, Jefferson, Lafayette, Lafourche, Ouachita, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Caldwell, East Baton Rouge, Jefferson, Jefferson Davis, Lincoln, Orleans, Pointe Coupee, Rapides, St. Landry, St. Martin, Vermilion, West Baton Rouge, and Out of State.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>60. FEDERAL INCOME TAX DEDUCTION</b>				
Acadia	73	\$341,938	\$76,452	\$265,486
Allen	18	\$62,726	\$14,773	\$47,953
Ascension	153	\$6,716,552	\$765,101	\$5,951,451
Assumption	32	\$216,233	\$49,651	\$166,582
Avoyelles	61	\$421,135	\$94,314	\$326,821
Beauregard	22	\$128,251	\$30,027	\$98,224
Bienville	14	\$274,040	\$50,833	\$223,207
Bossier	96	\$2,839,698	\$523,655	\$2,316,043
Caddo	333	\$14,552,381	\$2,770,954	\$11,781,427
Calcasieu	234	\$3,460,782	\$581,146	\$2,879,636
Cameron	14	\$135,463	(\$76,552)	\$212,015
Claiborne	11	\$43,663	\$10,559	\$33,104
Concordia	27	\$187,433	\$39,790	\$147,643
DeSoto	22	\$77,661	\$18,235	\$59,426
East Baton Rouge	956	\$57,944,698	\$11,386,467	\$46,558,231
East Carroll	26	\$56,515	\$13,575	\$42,940
East Feliciana	15	\$6,192,449	\$1,178,573	\$5,013,876
Evangeline	48	\$178,901	(\$96,460)	\$275,361
Franklin	26	\$90,443	\$20,512	\$69,931
Iberia	87	\$2,691,244	\$342,549	\$2,348,695
Iberville	61	\$971,078	\$184,862	\$786,216
Jefferson	714	\$30,070,319	\$5,007,780	\$25,062,539
Jefferson Davis	28	\$238,315	\$42,611	\$195,704
Lafayette	379	\$9,197,717	\$1,535,804	\$7,661,913
Lafourche	101	\$1,840,801	\$343,768	\$1,497,033
Lincoln	37	\$358,173	\$69,162	\$289,011
Livingston	87	\$946,005	\$192,771	\$753,234
Madison	28	\$81,435	\$15,153	\$66,282
Morehouse	35	\$592,321	\$121,606	\$470,715
Natchitoches	55	\$601,254	\$133,707	\$467,547
Orleans	453	\$12,458,464	\$2,283,293	\$10,175,171
Ouachita	185	\$2,645,853	\$508,605	\$2,137,248

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>60. FEDERAL INCOME TAX DEDUCTION ... Continued</b>				
Plaquemines	41	\$961,558	\$193,975	\$767,583
Pointe Coupee	23	\$118,979	\$25,595	\$93,384
Rapides	208	\$4,234,839	\$705,485	\$3,529,354
Red River	17	\$453,468	\$89,921	\$363,547
Richland	14	\$68,237	\$15,193	\$53,044
Sabine	24	\$813,323	\$177,160	\$636,163
St. Bernard	42	\$1,706,209	\$344,689	\$1,361,520
St. Charles	50	\$2,300,649	\$409,010	\$1,891,639
St. James	26	\$692,943	\$130,837	\$562,106
St. John the Baptist	29	\$2,820,141	\$519,516	\$2,300,625
St. Landry	99	\$2,086,350	\$390,497	\$1,695,853
St. Martin	51	\$702,942	\$152,802	\$550,140
St. Mary	107	\$1,427,345	\$247,574	\$1,179,771
St. Tammany	289	\$8,615,221	\$1,623,294	\$6,991,927
Tangipahoa	116	\$896,165	\$167,777	\$728,388
Tensas	14	\$583,618	\$116,612	\$467,006
Terrebonne	174	\$2,379,868	\$510,734	\$1,869,134
Union	11	\$48,397	\$11,606	\$36,791
Vermillion	61	\$576,147	\$99,748	\$476,399
Vernon	35	\$236,707	\$53,503	\$183,204
Washington	28	\$191,055	\$32,219	\$158,836
Webster	46	\$416,657	\$77,746	\$338,911
West Baton Rouge	42	\$893,849	\$170,892	\$722,957
West Carroll	56	\$261,615	\$56,593	\$205,022
West Feliciana	16	\$269,633	\$60,396	\$209,237
Winn	17	\$462,823	\$80,971	\$381,852
Out of State	4,910	\$479,698,228	\$78,270,663	\$401,427,565
All Other <sup>1</sup>	32	\$854,281	\$171,002	\$683,279
<b>Total</b>	<b>11,009</b>	<b>\$671,385,188</b>	<b>\$113,139,286</b>	<b>\$558,245,902</b>
<b>COMBINED<sup>2</sup></b>				
All Other <sup>3</sup>	13	\$2,765,862	\$346,517	\$2,755,346
<b>Total</b>	<b>13</b>	<b>\$2,765,862</b>	<b>\$346,517</b>	<b>\$2,755,346</b>

**Footnotes for Corporation Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caldwell, Catahoula, Grant, Jackson, LaSalle, and St. Helena.
- The following exemptions are included in this Combined section: Milk Producers, Conversion of Vehicles to Alternative Fuel, and Donations to School Tuition Organization (Rebate).
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, East Baton Rouge, St. Helena, St. Tammany, Tangipahoa, Washington, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>2. RESIDENT ESTATES AND TRUSTS EXEMPTION</b>				
Acadia	72	\$32,704	\$3,040	\$29,664
Allen	12	\$1,471	\$411	\$1,060
Ascension	139	\$456,799	\$6,415	\$450,384
Assumption	13	\$3,835	\$748	\$3,087
Avoyelles	24	\$8,576	\$882	\$7,694
Bienville	10	\$1,387	\$467	\$920
Bossier	123	\$339,822	\$7,204	\$332,618
Caddo	834	\$6,183,963	\$49,373	\$6,134,590
Calcasieu	356	\$333,739	\$16,433	\$317,306
Claiborne	22	\$6,430	\$644	\$5,786
Concordia	18	\$3,725	\$678	\$3,047
DeSoto	44	\$18,573	\$1,732	\$16,841
East Baton Rouge	1,162	\$7,567,206	\$73,830	\$7,493,376
East Carroll	32	\$10,296	\$1,689	\$8,607
East Feliciana	20	\$31,212	\$1,294	\$29,918
Evangeline	13	\$7,316	\$573	\$6,743
Franklin	10	\$2,010	\$476	\$1,534
Grant	10	\$1,954	\$534	\$1,420
Iberia	89	\$94,618	\$5,141	\$89,477
Iberville	75	\$417,639	\$2,867	\$414,772
Jefferson	1,119	\$1,640,409	\$60,621	\$1,579,788
Jefferson Davis	36	\$41,103	\$1,280	\$39,823
Lafayette	685	\$674,850	\$34,000	\$640,850
Lafourche	183	\$187,503	\$9,926	\$177,577
LaSalle	12	\$50,021	\$818	\$49,203
Lincoln	180	\$173,088	\$9,413	\$163,675
Livingston	96	\$1,088,304	\$5,025	\$1,083,279
Madison	12	\$20,191	\$801	\$19,390

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>2. RESIDENT ESTATES AND TRUSTS EXEMPTION ... Continued</b>				
Morehouse	23	\$17,036	\$1,464	\$15,572
Natchitoches	30	\$101,998	\$1,893	\$100,105
Orleans	1,569	\$4,180,159	\$105,468	\$4,074,691
Ouachita	286	\$814,117	\$16,924	\$797,193
Plaquemines	32	\$22,273	\$1,754	\$20,519
Pointe Coupee	29	\$13,038	\$1,303	\$11,735
Rapides	182	\$431,500	\$11,385	\$420,115
Red River	10	\$662	\$326	\$336
Richland	26	\$7,637	\$1,296	\$6,341
Sabine	10	\$84,752	\$758	\$83,994
St. Bernard	20	\$16,187	\$1,052	\$15,135
St. Charles	83	\$57,212	\$4,930	\$52,282
St. James	10	\$1,370	\$300	\$1,070
St. John the Baptist	32	\$53,980	\$1,760	\$52,220
St. Landry	113	\$23,934	\$4,454	\$19,480
St. Martin	30	\$11,284	\$1,061	\$10,223
St. Mary	107	\$45,152	\$4,647	\$40,505
St. Tammany	664	\$3,411,845	\$34,439	\$3,377,406
Tangipahoa	115	\$101,957	\$6,347	\$95,610
Tensas	13	\$9,053	\$605	\$8,448
Terrebonne	144	\$180,789	\$8,512	\$172,277
Vermilion	71	\$47,312	\$3,132	\$44,180
Washington	25	\$48,051	\$1,444	\$46,607
Webster	43	\$11,792	\$2,104	\$9,688
West Baton Rouge	20	\$50,373	\$1,374	\$48,999
West Feliciana	32	\$45,157	\$1,712	\$43,445
Out of State	1,257	\$3,461,210	\$87,359	\$3,373,851
All Other <sup>1</sup>	46	\$75,993	\$2,349	\$73,644
<b>Total</b>	<b>10,423</b>	<b>\$32,724,567</b>	<b>\$606,467</b>	<b>\$32,118,100</b>

**Footnotes for Fiduciary Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Cameron, Catahoula, Jackson, St. Helena, St. Tammany, Union, Vernon, West Carroll and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>3. S BANK INCOME</b>				
All Other <sup>1</sup>	52	\$962,302	\$581,576	\$380,726
<b>Total</b>	<b>52</b>	<b>\$962,302</b>	<b>\$581,576</b>	<b>\$380,726</b>
<b>5. PERCENTAGE DEPLETION</b>				
Bossier	19	\$11,345	\$529	\$10,816
Caddo	144	\$262,270	\$29,099	\$233,171
Calcasieu	76	\$106,267	\$4,769	\$101,498
DeSoto	12	\$12,919	\$1,751	\$11,168
East Baton Rouge	56	\$111,802	\$2,067	\$109,735
Jefferson	25	\$12,620	\$985	\$11,635
Lafayette	34	\$4,976	\$216	\$4,760
Lincoln	14	\$48,003	\$171	\$47,832
Orleans	52	\$96,283	\$9,427	\$86,856
Ouachita	27	\$112,601	\$4,874	\$107,727
Rapides	15	\$133,792	\$448	\$133,344
Out of State	111	\$395,847	\$11,644	\$384,203
All Other <sup>2</sup>	97	\$550,816	\$15,449	\$535,367
<b>Total</b>	<b>682</b>	<b>\$1,859,541</b>	<b>\$81,429</b>	<b>\$1,778,112</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. NET INCOME TAXES PAID TO OTHER STATES</b>				
Caddo	23	\$3,856,774	\$439,354	\$3,502,500
East Baton Rouge	43	\$1,378,369	\$822,242	\$670,086
Jefferson	18	\$799,667	\$279,376	\$520,291
Orleans	50	\$875,968	\$191,281	\$686,766
Ouachita	11	\$205,013	\$5,563	\$199,450
St. Tammany	19	\$2,686,843	\$201,071	\$2,485,772
Out of State	30	\$785,536	\$52,031	\$736,021
All Other <sup>3</sup>	35	\$791,958	\$244,819	\$906,298
<b>Total</b>	<b>229</b>	<b>\$11,380,128</b>	<b>\$2,235,737</b>	<b>\$9,707,184</b>

<b>20. REHABILITATION OF HISTORIC STRUCTURES</b>				
Orleans	15	\$468,383	\$418,217	\$50,166
All Other <sup>4</sup>	18	\$4,737,623	\$2,708,744	\$2,083,436
<b>Total</b>	<b>33</b>	<b>\$5,206,006</b>	<b>\$3,126,961</b>	<b>\$2,133,602</b>

<b>26. INVENTORY TAX/AD VALOREM TAX</b>				
Jefferson	16	\$773,414	\$540,846	\$379,125
Orleans	27	\$503,893	\$216,559	\$287,504
Out of State	96	\$406,461	\$281,746	\$247,085
All Other <sup>5</sup>	34	\$3,969,591	\$306,396	\$3,873,363
<b>Total</b>	<b>173</b>	<b>\$5,653,359</b>	<b>\$1,345,547</b>	<b>\$4,787,077</b>

**Footnotes for Fiduciary Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Caddo, Concordia, East Baton Rouge, East Feliciana, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Morehouse, Natchitoches, Orleans, Ouachita, Plaquemines, St. Martin, St. Mary, Tangipahoa, Tensas, Terrebonne, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Avoyelles, Bienville, Cameron, Catahoula, Claiborne, Concordia, East Carroll, East Feliciana, Iberia, Iberville, Jefferson Davis, Lafourche, Livingston, Plaquemines, Pointe Coupee, Red River, Sabine, St. Charles, St. John the Baptist, St. Landry, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Union, Vermilion, Webster, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Calcasieu, Concordia, East Feliciana, Iberville, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Natchitoches, Rapides, St. Charles, St. Martin, Tangipahoa, and Terrebonne.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, East Baton Rouge, St. John the Baptist, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Calcasieu, East Baton Rouge, Lafayette, Plaquemines, Rapides, St. Martin, St. Mary, and Terrebonne.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>28. AD VALOREM TAX ON OFFSHORE VESSELS</b>				
Out of State	16	\$0	\$1,404,100	\$0
All Other <sup>1</sup>	10	\$103,809	\$78,569	\$66,860
<b>Total</b>	<b>26</b>	<b>\$103,809</b>	<b>\$1,482,669</b>	<b>\$66,860</b>
<b>37. FEDERAL INCOME TAX DEDUCTION</b>				
Acadia	27	\$41,410	\$11,925	\$29,485
Ascension	63	\$689,148	\$238,880	\$450,268
Bossier	55	\$206,334	\$75,038	\$131,296
Caddo	432	\$8,295,198	\$2,162,142	\$6,133,056
Calcasieu	133	\$393,695	\$101,331	\$292,364
DeSoto	21	\$26,526	\$9,685	\$16,841
East Baton Rouge	683	\$11,026,250	\$3,398,653	\$7,627,597
East Carroll	15	\$14,260	\$5,272	\$8,988
East Feliciana	12	\$40,797	\$10,879	\$29,918
Iberia	41	\$130,554	\$36,939	\$93,615
Iberville	27	\$518,301	\$103,571	\$414,730
Jefferson	562	\$2,434,261	\$741,738	\$1,692,523
Jefferson Davis	14	\$49,856	\$10,209	\$39,647
Lafayette	319	\$844,492	\$222,591	\$621,901
Lafourche	94	\$255,770	\$78,700	\$177,070
LaSalle	10	\$65,315	\$16,112	\$49,203
Lincoln	94	\$246,842	\$78,167	\$168,675

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>37. FEDERAL INCOME TAX DEDUCTION ... Continued</b>				
Livingston	39	\$1,686,428	\$605,086	\$1,081,342
Morehouse	12	\$23,550	\$8,008	\$15,542
Natchitoches	13	\$103,918	\$37,980	\$65,938
Orleans	957	\$5,704,544	\$1,614,646	\$4,089,898
Ouachita	153	\$1,095,470	\$295,726	\$799,744
Plaquemines	15	\$30,203	\$9,858	\$20,345
Pointe Coupee	10	\$12,586	\$4,392	\$8,194
Rapides	102	\$626,646	\$206,888	\$419,758
Richland	11	\$9,489	\$3,173	\$6,316
St. Bernard	12	\$18,887	\$3,874	\$15,013
St. Charles	46	\$71,071	\$18,996	\$52,075
St. John the Baptist	26	\$78,224	\$24,951	\$53,273
St. Landry	29	\$25,552	\$6,577	\$18,975
St. Mary	42	\$64,149	\$18,532	\$45,617
St. Tammany	321	\$4,432,079	\$1,057,287	\$3,374,792
Tangipahoa	63	\$118,972	\$36,815	\$82,157
Terrebonne	75	\$246,496	\$74,761	\$171,735
Vermilion	21	\$60,199	\$17,277	\$42,922
Washington	13	\$66,739	\$20,151	\$46,588
Webster	27	\$16,421	\$5,020	\$11,401
West Baton Rouge	10	\$64,796	\$15,867	\$48,929
West Feliciana	11	\$66,386	\$22,997	\$43,389
Out of State	2,074	\$10,218,734	\$3,139,798	\$7,078,936
All Other <sup>2</sup>	102	\$336,059	\$110,963	\$225,096
<b>Total</b>	<b>6,786</b>	<b>\$50,456,607</b>	<b>\$14,661,455</b>	<b>\$35,795,152</b>

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**Footnotes for Fiduciary Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Jefferson, Lafourche, Orleans, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Avoyelles, Beauregard, Bienville, Cameron, Catahoula, Claiborne, Concordia, Evangeline, Franklin, Grant, Jackson, Madison, Red River, Sabine, St. Helena, St. James, St. Martin, Tensas, Union, Vernon, West Carroll, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>38. INTEREST ON UNITED STATES GOVERNMENT OBLIGATIONS</b>				
Ascension	12	\$13,341	\$10,262	\$3,079
Bossier	16	\$21,084	\$296	\$20,788
Caddo	138	\$3,645,102	\$14,894	\$3,630,208
Calcasieu	36	\$35,704	\$3,281	\$32,423
East Baton Rouge	109	\$1,787,686	\$9,918	\$1,777,768
Iberia	19	\$50,872	\$2,558	\$48,314
Jefferson	166	\$738,891	\$7,117	\$731,774
Jefferson Davis	12	\$3,131	\$276	\$2,855
Lafayette	90	\$82,428	\$3,415	\$79,013
Lafourche	31	\$33,109	\$11,166	\$21,943
Lincoln	53	\$15,339	\$835	\$14,504
Orleans	455	\$1,561,916	\$24,319	\$1,537,597
Ouachita	19	\$209,102	\$7,969	\$201,133
Rapides	35	\$216,714	\$4,124	\$212,590
St. Charles	21	\$13,905	\$6,555	\$7,350
St. Mary	18	\$2,173	\$659	\$1,514
St. Tammany	58	\$533,200	\$29,569	\$503,631
Vermilion	10	\$1,377	\$14	\$1,363
Webster	20	\$2,494	\$166	\$2,328
Out of State	490	\$1,155,651	\$39,244	\$1,116,407
All Other <sup>1</sup>	89	\$72,465	\$8,461	\$64,004
<b>Total</b>	<b>1,897</b>	<b>\$10,195,684</b>	<b>\$185,098</b>	<b>\$10,010,586</b>

[ 91 ]

**Footnotes for Fiduciary Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Beauregard, DeSoto, East Carroll, East Feliciana, Evangeline, Iberville, LaSalle, Livingston, Morehouse, Natchitoches, Plaquemines, Pointe Coupee, Richland, Sabine, St. Bernard, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, Tangipahoa, Tensas, Terrebonne, Washington, West Baton Rouge, and West Feliciana.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>2. ANNUAL RETIREMENT INCOME EXCLUSION</b>				
Acadia	1,300	\$2,496,296	\$264,876	\$2,231,420
Allen	521	\$1,502,057	\$101,869	\$1,400,188
Ascension	4,275	\$9,528,024	\$974,732	\$8,553,292
Assumption	697	\$1,459,728	\$154,060	\$1,305,668
Avoyelles	771	\$1,223,931	\$152,594	\$1,071,337
Beauregard	1,047	\$2,028,706	\$220,054	\$1,808,652
Bienville	393	\$798,455	\$80,017	\$718,438
Bossier	4,041	\$7,969,760	\$847,844	\$7,121,916
Caddo	8,843	\$24,351,596	\$1,925,293	\$22,426,303
Calcasieu	7,546	\$17,677,283	\$1,678,858	\$15,998,425
Caldwell	219	\$356,448	\$42,750	\$313,698
Cameron	215	\$442,868	\$44,332	\$398,536
Catahoula	204	\$341,166	\$41,731	\$299,435
Claiborne	455	\$825,638	\$100,264	\$725,374
Concordia	506	\$988,295	\$102,420	\$885,875
DeSoto	980	\$2,785,847	\$209,780	\$2,576,067
East Baton Rouge	16,224	\$52,203,416	\$3,812,613	\$48,390,803
East Carroll	102	\$249,335	\$20,784	\$228,551
East Feliciana	678	\$1,390,730	\$140,060	\$1,250,670
Evangeline	691	\$1,390,301	\$146,083	\$1,244,218
Franklin	406	\$806,799	\$84,440	\$722,359
Grant	497	\$587,132	\$95,253	\$491,879
Iberia	2,088	\$4,702,778	\$455,764	\$4,247,014
Iberville	1,153	\$2,441,853	\$257,246	\$2,184,607
Jackson	634	\$835,928	\$128,506	\$707,422
Jefferson	16,833	\$46,976,094	\$3,776,344	\$43,199,750
Jefferson Davis	737	\$1,406,288	\$154,556	\$1,251,732
Lafayette	8,038	\$24,686,245	\$1,812,883	\$22,873,362
Lafourche	2,667	\$5,661,336	\$581,033	\$5,080,303
LaSalle	368	\$708,952	\$74,797	\$634,155
Lincoln	1,521	\$4,358,865	\$340,615	\$4,018,250
Livingston	3,751	\$6,353,159	\$779,942	\$5,573,217
Madison	187	\$390,044	\$36,052	\$353,992

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>2. ANNUAL RETIREMENT INCOME EXCLUSION ... Continued</b>				
Morehouse	839	\$1,355,094	\$174,609	\$1,180,485
Natchitoches	1,110	\$2,755,769	\$240,845	\$2,514,924
Orleans	8,631	\$34,487,431	\$1,974,735	\$32,512,696
Ouachita	4,981	\$13,452,821	\$1,071,663	\$12,381,158
Plaquemines	628	\$1,753,185	\$140,253	\$1,612,932
Pointe Coupee	778	\$1,931,669	\$158,992	\$1,772,677
Rapides	3,749	\$10,500,600	\$796,353	\$9,704,247
Red River	187	\$923,179	\$35,711	\$887,468
Richland	467	\$1,185,052	\$91,762	\$1,093,290
Sabine	731	\$1,728,291	\$157,869	\$1,570,422
St. Bernard	786	\$1,142,397	\$155,160	\$987,237
St. Charles	2,164	\$4,959,392	\$512,151	\$4,447,241
St. Helena	269	\$402,301	\$54,283	\$348,018
St. James	903	\$1,520,541	\$203,902	\$1,316,639
St. John the Baptist	1,303	\$2,404,663	\$286,764	\$2,117,899
St. Landry	2,220	\$4,507,271	\$459,644	\$4,047,627
St. Martin	1,346	\$2,692,965	\$276,234	\$2,416,731
St. Mary	1,506	\$3,655,008	\$321,722	\$3,333,286
St. Tammany	12,537	\$34,877,709	\$2,921,113	\$31,956,596
Tangipahoa	3,373	\$7,042,742	\$714,981	\$6,327,761
Tensas	118	\$377,135	\$25,657	\$351,478
Terrebonne	2,666	\$6,227,482	\$584,992	\$5,642,490
Union	764	\$1,264,525	\$160,225	\$1,104,300
Vermilion	1,537	\$3,333,772	\$326,488	\$3,007,284
Vernon	780	\$1,262,632	\$145,459	\$1,117,173
Washington	1,046	\$1,693,311	\$209,367	\$1,483,944
Webster	1,248	\$2,697,312	\$253,446	\$2,443,866
West Baton Rouge	906	\$1,588,793	\$199,399	\$1,389,394
West Carroll	308	\$428,930	\$59,910	\$369,020
West Feliciana	485	\$1,561,131	\$117,950	\$1,443,181
Winn	337	\$657,595	\$64,649	\$592,946
Out of State	1,992	\$6,626,068	\$441,793	\$6,184,275
<b>Total</b>	<b>149,283</b>	<b>\$390,922,119</b>	<b>\$32,976,526</b>	<b>\$357,945,593</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>3. DISABILITY INCOME<sup>1</sup></b>				
Acadia	34	\$323,401	\$25,696	\$297,705
Ascension	39	\$195,451	\$15,547	\$179,904
Avoyelles	20	\$108,026	\$13,595	\$94,431
Beauregard	16	\$39,390	\$9,099	\$30,291
Bossier	50	\$147,339	\$25,610	\$121,729
Caddo	132	\$514,340	\$69,689	\$444,651
Calcasieu	102	\$647,084	\$58,232	\$588,852
Concordia	10	\$105,988	\$29,746	\$76,242
East Baton Rouge	224	\$1,635,458	\$147,540	\$1,487,918
East Feliciana	15	\$26,541	\$2,329	\$24,212
Evangeline	14	\$66,049	\$11,160	\$54,889
Franklin	11	\$65,100	\$23,493	\$41,607
Iberia	52	\$149,458	\$34,799	\$114,659
Jefferson	213	\$913,382	\$83,292	\$830,090
Jefferson Davis	11	\$16,962	\$5,059	\$11,903
Lafayette	170	\$881,496	\$104,083	\$777,413
Lafourche	36	\$401,789	\$19,270	\$382,519
Lincoln	14	\$101,739	\$10,812	\$90,927
Livingston	44	\$98,272	\$9,690	\$88,582

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>3. DISABILITY INCOME<sup>1</sup> ... Continued</b>				
Natchitoches	25	\$179,281	\$14,125	\$165,156
Orleans	204	\$1,340,616	\$83,252	\$1,257,364
Ouachita	75	\$284,085	\$38,040	\$246,045
Plaquemines	20	\$217,627	\$4,559	\$213,068
Rapides	62	\$330,764	\$25,151	\$305,613
St. Bernard	17	\$21,519	\$6,961	\$14,558
St. Charles	24	\$53,412	\$7,653	\$45,759
St. John the Baptist	10	\$30,887	\$3,087	\$27,800
St. Landry	85	\$329,823	\$66,241	\$263,582
St. Martin	20	\$148,721	\$15,181	\$133,540
St. Tammany	140	\$861,103	\$69,385	\$791,718
Tangipahoa	24	\$49,941	\$10,313	\$39,628
Terrebonne	35	\$268,581	\$17,238	\$251,343
Vermilion	35	\$111,119	\$19,801	\$91,318
Vernon	19	\$25,358	\$9,189	\$16,169
Washington	10	\$34,487	\$6,995	\$27,492
West Baton Rouge	10	\$47,954	\$4,071	\$43,883
Out of State	102	\$392,708	\$75,883	\$316,825
All Other <sup>2</sup>	137	\$620,072	\$117,438	\$502,634
<b>Total</b>	<b>2,261</b>	<b>\$11,785,323</b>	<b>\$1,293,304</b>	<b>\$10,492,019</b>

**Footnotes for Individual Income Tax**

1. This includes the revenue loss for disability income exclusion, deduction for military family assistance fund, and deduction for adaptive home improvements for disabled individuals.
2. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Bienville, Caldwell, Cameron, Catahoula, Claiborne, DeSoto, East Carroll, Grant, Iberville, Jackson, LaSalle, Madison, Morehouse, Pointe Coupee, Red River, Richland, Sabine, St. Helena, St. James, St. Mary, Tensas, Union, Webster, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>4. STATE EMPLOYEES, TEACHERS, AND OTHER RETIREMENT BENEFITS</b>				
Acadia	1,087	\$2,105,046	\$1,078,194	\$1,026,852
Allen	523	\$895,359	\$491,462	\$403,897
Ascension	2,781	\$7,135,772	\$3,219,031	\$3,916,741
Assumption	463	\$1,097,035	\$473,388	\$623,647
Avoyelles	1,260	\$2,482,716	\$1,255,248	\$1,227,468
Beauregard	804	\$1,732,297	\$744,053	\$988,244
Bienville	412	\$710,065	\$400,853	\$309,212
Bossier	3,347	\$8,217,371	\$3,740,143	\$4,477,228
Caddo	6,598	\$15,162,640	\$6,987,342	\$8,175,298
Calcasieu	4,684	\$12,333,369	\$4,971,007	\$7,362,362
Caldwell	288	\$532,863	\$268,595	\$264,268
Cameron	186	\$403,500	\$243,554	\$159,946
Catahoula	229	\$429,185	\$218,745	\$210,440
Claiborne	482	\$831,486	\$473,882	\$357,604
Concordia	399	\$717,908	\$367,655	\$350,253
DeSoto	762	\$2,128,682	\$810,507	\$1,318,175
East Baton Rouge	14,402	\$36,974,758	\$18,936,777	\$18,037,981
East Carroll	106	\$271,985	\$103,505	\$168,480
East Feliciana	1,127	\$2,049,458	\$1,255,867	\$793,591
Evangeline	751	\$1,572,434	\$713,857	\$858,577
Franklin	585	\$950,502	\$541,826	\$408,676
Grant	611	\$992,427	\$558,246	\$434,181
Iberia	1,433	\$3,006,860	\$1,456,377	\$1,550,483
Iberville	912	\$2,002,526	\$991,479	\$1,011,047
Jackson	467	\$778,476	\$429,640	\$348,836
Jefferson	8,437	\$19,062,815	\$9,564,755	\$9,498,060
Jefferson Davis	615	\$1,206,084	\$631,294	\$574,790
Lafayette	5,394	\$13,567,149	\$6,069,586	\$7,497,563
Lafourche	2,132	\$5,047,798	\$2,334,083	\$2,713,715
LaSalle	365	\$651,595	\$306,037	\$345,558
Lincoln	1,567	\$3,513,647	\$1,768,361	\$1,745,286
Livingston	3,603	\$7,421,306	\$4,093,425	\$3,327,881
Madison	238	\$471,517	\$282,859	\$188,658

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>4. STATE EMPLOYEES, TEACHERS, AND OTHER RETIREMENT BENEFITS ... Continued</b>				
Morehouse	522	\$881,079	\$482,678	\$398,401
Natchitoches	1,201	\$2,848,275	\$1,322,161	\$1,526,114
Orleans	6,098	\$13,371,555	\$6,663,447	\$6,708,108
Ouachita	3,963	\$8,666,034	\$4,247,522	\$4,418,512
Plaquemines	488	\$1,493,569	\$548,583	\$944,986
Pointe Coupee	799	\$1,849,441	\$893,022	\$956,419
Rapides	4,321	\$8,252,180	\$4,256,900	\$3,995,280
Red River	220	\$537,321	\$257,956	\$279,365
Richland	535	\$1,098,666	\$570,628	\$528,038
Sabine	559	\$1,157,593	\$527,205	\$630,388
St. Bernard	548	\$1,066,098	\$581,744	\$484,354
St. Charles	1,277	\$3,009,395	\$1,535,080	\$1,474,315
St. Helena	462	\$737,636	\$430,550	\$307,086
St. James	629	\$1,259,322	\$662,609	\$596,713
St. John the Baptist	723	\$1,397,460	\$756,948	\$640,512
St. Landry	2,120	\$4,247,456	\$2,158,339	\$2,089,117
St. Martin	1,031	\$1,940,782	\$986,302	\$954,480
St. Mary	984	\$2,651,353	\$968,229	\$1,683,124
St. Tammany	6,361	\$16,008,280	\$7,056,436	\$8,951,844
Tangipahoa	2,996	\$6,338,042	\$3,165,059	\$3,172,983
Tensas	119	\$207,386	\$98,002	\$109,384
Terrebonne	1,952	\$4,266,550	\$1,925,590	\$2,340,960
Union	581	\$955,502	\$553,642	\$401,860
Vermilion	1,223	\$3,034,116	\$1,247,108	\$1,787,008
Vernon	910	\$1,956,814	\$826,641	\$1,130,173
Washington	1,309	\$2,245,194	\$1,197,998	\$1,047,196
Webster	1,045	\$2,255,460	\$1,034,045	\$1,221,415
West Baton Rouge	865	\$1,984,336	\$1,026,057	\$958,279
West Carroll	292	\$507,765	\$291,661	\$216,104
West Feliciana	567	\$1,279,834	\$730,674	\$549,160
Winn	379	\$852,773	\$354,495	\$498,278
Out of State	984	\$2,373,209	\$1,026,549	\$1,346,660
<b>Total</b>	<b>113,113</b>	<b>\$257,187,107</b>	<b>\$124,165,493</b>	<b>\$133,021,614</b>



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>5. FEDERAL RETIREMENT BENEFITS</b>				
Acadia	201	\$341,112	\$189,553	\$151,559
Allen	228	\$448,405	\$277,729	\$170,676
Ascension	596	\$1,427,447	\$705,566	\$721,881
Assumption	62	\$128,892	\$55,703	\$73,189
Avoyelles	310	\$523,957	\$287,729	\$236,228
Beauregard	670	\$1,484,800	\$758,582	\$726,218
Bienville	104	\$160,458	\$95,507	\$64,951
Bossier	3,205	\$8,428,824	\$3,882,738	\$4,546,086
Caddo	2,293	\$5,710,942	\$2,546,387	\$3,164,555
Calcasieu	931	\$2,035,810	\$915,053	\$1,120,757
Caldwell	52	\$76,469	\$44,460	\$32,009
Cameron	16	\$35,973	\$14,914	\$21,059
Catahoula	57	\$58,625	\$46,627	\$11,998
Claiborne	65	\$104,692	\$59,782	\$44,910
Concordia	77	\$157,496	\$80,018	\$77,478
DeSoto	187	\$455,837	\$193,449	\$262,388
East Baton Rouge	2,046	\$4,716,698	\$2,367,951	\$2,348,747
East Carroll	18	\$30,279	\$28,198	\$2,081
East Feliciana	89	\$146,061	\$86,712	\$59,349
Evangeline	134	\$194,033	\$113,750	\$80,283
Franklin	76	\$93,548	\$71,360	\$22,188
Grant	286	\$390,957	\$264,123	\$126,834
Iberia	228	\$394,250	\$195,792	\$198,458
Iberville	139	\$305,993	\$154,689	\$151,304
Jackson	96	\$141,952	\$82,845	\$59,107
Jefferson	3,299	\$7,928,341	\$4,273,344	\$3,654,997
Jefferson Davis	133	\$254,035	\$131,409	\$122,626
Lafayette	1,140	\$2,802,728	\$1,341,438	\$1,461,290
Lafourche	261	\$536,324	\$261,835	\$274,489
LaSalle	62	\$127,537	\$52,311	\$75,226
Lincoln	254	\$541,694	\$275,475	\$266,219
Livingston	522	\$1,024,856	\$549,977	\$474,879
Madison	40	\$64,815	\$37,351	\$27,464

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>5. FEDERAL RETIREMENT BENEFITS ... Continued</b>				
Morehouse	125	\$198,577	\$111,220	\$87,357
Natchitoches	259	\$568,781	\$271,682	\$297,099
Orleans	2,457	\$5,986,802	\$3,182,154	\$2,804,648
Ouachita	758	\$1,535,505	\$708,177	\$827,328
Plaquemines	255	\$753,043	\$356,962	\$396,081
Pointe Coupee	116	\$193,071	\$116,955	\$76,116
Rapides	2,086	\$4,302,002	\$2,349,112	\$1,952,890
Red River	53	\$500,120	\$59,531	\$440,589
Richland	97	\$167,022	\$113,886	\$53,136
Sabine	175	\$255,292	\$152,502	\$102,790
St. Bernard	190	\$339,270	\$206,533	\$132,737
St. Charles	258	\$653,760	\$301,763	\$351,997
St. Helena	46	\$75,065	\$48,547	\$26,518
St. James	53	\$97,001	\$53,918	\$43,083
St. John the Baptist	204	\$403,749	\$206,972	\$196,777
St. Landry	340	\$596,079	\$353,449	\$242,630
St. Martin	218	\$390,302	\$216,551	\$173,751
St. Mary	144	\$270,324	\$131,980	\$138,344
St. Tammany	3,450	\$10,035,991	\$5,068,965	\$4,967,026
Tangipahoa	714	\$1,274,983	\$761,352	\$513,631
Tensas	20	\$41,605	\$27,022	\$14,583
Terrebonne	284	\$596,795	\$290,156	\$306,639
Union	121	\$235,326	\$138,555	\$96,771
Vermilion	245	\$516,028	\$282,006	\$234,022
Vernon	1,467	\$2,945,127	\$1,538,704	\$1,406,423
Washington	244	\$373,812	\$230,637	\$143,175
Webster	287	\$650,742	\$282,777	\$367,965
West Baton Rouge	119	\$246,964	\$117,152	\$129,812
West Carroll	56	\$74,148	\$44,587	\$29,561
West Feliciana	53	\$181,619	\$76,378	\$105,241
Winn	78	\$114,023	\$63,955	\$50,068
Out of State	664	\$1,839,825	\$866,163	\$973,662
<b>Total</b>	<b>33,513</b>	<b>\$77,686,593</b>	<b>\$39,172,660</b>	<b>\$38,513,933</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>6. SOCIAL SECURITY BENEFITS</b>				
Acadia	2,361	\$5,501,962	\$1,350,192	\$4,151,770
Allen	964	\$2,482,309	\$496,679	\$1,985,630
Ascension	6,271	\$18,012,488	\$4,440,283	\$13,572,205
Assumption	1,037	\$2,512,370	\$625,283	\$1,887,087
Avoyelles	1,641	\$3,808,193	\$822,925	\$2,985,268
Beauregard	1,868	\$4,452,711	\$1,111,165	\$3,341,546
Bienville	674	\$1,543,688	\$349,530	\$1,194,158
Bossier	6,525	\$15,533,387	\$3,840,610	\$11,692,777
Caddo	12,846	\$51,718,612	\$8,016,013	\$43,702,599
Calcasieu	10,998	\$33,412,210	\$7,502,647	\$25,909,563
Caldwell	427	\$872,697	\$241,237	\$631,460
Cameron	345	\$773,441	\$213,613	\$559,828
Catahoula	389	\$810,723	\$198,776	\$611,947
Claiborne	739	\$1,580,359	\$427,100	\$1,153,259
Concordia	880	\$1,963,901	\$523,433	\$1,440,468
DeSoto	1,556	\$5,061,449	\$919,264	\$4,142,185
East Baton Rouge	22,367	\$83,307,609	\$16,591,406	\$66,716,203
East Carroll	196	\$637,291	\$132,454	\$504,837
East Feliciana	1,050	\$2,443,112	\$641,481	\$1,801,631
Evangeline	1,307	\$2,862,940	\$729,096	\$2,133,844
Franklin	826	\$1,799,935	\$456,613	\$1,343,322
Grant	944	\$1,567,821	\$473,361	\$1,094,460
Iberia	3,244	\$9,069,271	\$2,084,663	\$6,984,608
Iberville	1,669	\$4,443,421	\$1,080,654	\$3,362,767
Jackson	873	\$1,497,349	\$469,975	\$1,027,374
Jefferson	24,276	\$80,133,526	\$17,014,361	\$63,119,165
Jefferson Davis	1,257	\$2,890,279	\$704,570	\$2,185,709
Lafayette	12,065	\$46,969,417	\$8,736,122	\$38,233,295
Lafourche	4,243	\$10,915,686	\$2,651,491	\$8,264,195
LaSalle	651	\$1,365,692	\$373,416	\$992,276
Lincoln	2,114	\$6,924,786	\$1,391,278	\$5,533,508
Livingston	6,012	\$13,215,396	\$3,602,782	\$9,612,614
Madison	346	\$866,381	\$191,320	\$675,061

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>6. SOCIAL SECURITY BENEFITS ... Continued</b>				
Morehouse	1,256	\$2,494,170	\$697,731	\$1,796,439
Natchitoches	1,721	\$5,031,643	\$1,043,801	\$3,987,842
Orleans	12,969	\$53,887,876	\$9,583,435	\$44,304,441
Ouachita	7,299	\$21,977,226	\$4,626,739	\$17,350,487
Plaquemines	1,069	\$3,411,393	\$708,083	\$2,703,310
Pointe Coupee	1,165	\$3,299,103	\$731,587	\$2,567,516
Rapides	6,589	\$19,091,067	\$3,884,096	\$15,206,971
Red River	364	\$1,405,485	\$190,518	\$1,214,967
Richland	867	\$2,306,040	\$478,791	\$1,827,249
Sabine	1,225	\$3,231,040	\$738,320	\$2,492,720
St. Bernard	1,428	\$2,869,873	\$777,398	\$2,092,475
St. Charles	3,000	\$8,229,827	\$2,152,533	\$6,077,294
St. Helena	507	\$914,170	\$250,435	\$663,735
St. James	1,204	\$2,685,118	\$810,454	\$1,874,664
St. John the Baptist	1,896	\$4,322,169	\$1,204,105	\$3,118,064
St. Landry	3,717	\$9,680,664	\$2,188,585	\$7,492,079
St. Martin	2,293	\$5,399,979	\$1,305,837	\$4,094,142
St. Mary	2,393	\$6,680,240	\$1,514,672	\$5,165,568
St. Tammany	17,943	\$58,476,921	\$13,383,920	\$45,093,001
Tangipahoa	5,638	\$13,769,580	\$3,324,531	\$10,445,049
Tensas	212	\$681,060	\$136,964	\$544,096
Terrebonne	4,511	\$12,343,594	\$2,848,138	\$9,495,456
Union	1,207	\$2,447,198	\$706,866	\$1,740,332
Vermilion	2,682	\$6,775,767	\$1,647,262	\$5,128,505
Vernon	1,787	\$3,327,171	\$882,625	\$2,444,546
Washington	1,736	\$3,387,399	\$907,542	\$2,479,857
Webster	1,976	\$5,002,978	\$1,076,660	\$3,926,318
West Baton Rouge	1,335	\$3,195,990	\$835,883	\$2,360,107
West Carroll	551	\$1,058,610	\$271,357	\$787,253
West Feliciana	680	\$2,453,919	\$529,093	\$1,924,826
Winn	546	\$1,297,952	\$311,924	\$986,028
Out of State	2,945	\$11,038,073	\$1,954,350	\$9,083,723
<b>Total</b>	<b>227,672</b>	<b>\$703,123,707</b>	<b>\$150,108,028</b>	<b>\$553,015,679</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. MILITARY PAY</b>				
Acadia	60	\$61,864	\$47,160	\$14,704
Allen	18	\$16,683	\$12,254	\$4,429
Ascension	149	\$262,733	\$107,309	\$155,424
Assumption	16	\$15,739	\$13,489	\$2,250
Avoyelles	38	\$37,659	\$27,727	\$9,932
Beauregard	51	\$55,025	\$36,689	\$18,336
Bossier	268	\$332,202	\$198,334	\$133,868
Caddo	230	\$439,474	\$166,236	\$273,238
Calcasieu	190	\$197,345	\$131,468	\$65,877
Concordia	19	\$20,704	\$14,136	\$6,568
DeSoto	25	\$21,083	\$15,566	\$5,517
East Baton Rouge	455	\$854,359	\$318,553	\$535,806
East Feliciana	22	\$29,339	\$15,126	\$14,213
Evangeline	31	\$25,345	\$19,869	\$5,476
Franklin	15	\$11,593	\$9,000	\$2,593
Grant	23	\$28,321	\$15,989	\$12,332
Iberia	65	\$55,659	\$45,741	\$9,918
Iberville	21	\$16,705	\$13,186	\$3,519
Jefferson	322	\$402,675	\$251,480	\$151,195
Jefferson Davis	29	\$37,214	\$24,224	\$12,990
Lafayette	269	\$371,151	\$195,113	\$176,038
Lafourche	51	\$114,679	\$38,726	\$75,953
Lincoln	37	\$36,010	\$25,183	\$10,827
Livingston	199	\$293,309	\$134,087	\$159,222
Morehouse	17	\$14,920	\$12,786	\$2,134
Natchitoches	40	\$32,888	\$27,886	\$5,002

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. MILITARY PAY ... Continued</b>				
Orleans	234	\$434,670	\$181,184	\$253,486
Ouachita	134	\$151,136	\$95,585	\$55,551
Plaquemines	49	\$71,701	\$45,534	\$26,167
Pointe Coupee	11	\$7,035	\$7,027	\$8
Rapides	156	\$193,383	\$115,933	\$77,450
Richland	18	\$15,574	\$12,000	\$3,574
Sabine	19	\$17,462	\$13,421	\$4,041
St. Bernard	42	\$46,186	\$28,380	\$17,806
St. Charles	47	\$52,713	\$29,562	\$23,151
St. James	13	\$27,787	\$9,664	\$18,123
St. John the Baptist	25	\$24,974	\$19,411	\$5,563
St. Landry	72	\$80,817	\$55,709	\$25,108
St. Martin	54	\$70,821	\$37,979	\$32,842
St. Mary	51	\$42,595	\$34,006	\$8,589
St. Tammany	429	\$614,267	\$327,004	\$287,263
Tangipahoa	143	\$183,424	\$103,669	\$79,755
Terrebonne	117	\$115,786	\$92,136	\$23,650
Union	12	\$10,683	\$9,234	\$1,449
Vermilion	68	\$66,233	\$46,654	\$19,579
Vernon	134	\$153,376	\$105,314	\$48,062
Washington	34	\$92,047	\$24,198	\$67,849
Webster	31	\$22,318	\$20,612	\$1,706
West Baton Rouge	27	\$46,752	\$19,815	\$26,937
Out of State	4,128	\$6,419,971	\$3,994,182	\$2,425,789
All Other <sup>1</sup>	87	\$95,306	\$62,947	\$32,359
<b>Total</b>	<b>8,795</b>	<b>\$12,841,695</b>	<b>\$7,408,477</b>	<b>\$5,433,218</b>

**Footnotes for Individual Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Caldwell, Cameron, Catahoula, Claiborne, East Carroll, Jackson, LaSalle, Madison, Red River, St. Helena, Tensas, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>8. S BANK INCOME</b>				
Acadia	63	\$492,793	\$173,687	\$319,106
Ascension	19	\$426,624	\$98,900	\$327,724
Beauregard	15	\$136,631	\$28,577	\$108,054
Bossier	10	\$46,705	\$25,503	\$21,202
Caddo	46	\$1,261,192	\$182,796	\$1,078,396
Calcasieu	19	\$118,585	\$27,005	\$91,580
Caldwell	74	\$763,585	\$411,714	\$351,871
Catahoula	23	\$162,903	\$47,413	\$115,490
Concordia	59	\$403,152	\$161,588	\$241,564
DeSoto	12	\$158,960	\$55,537	\$103,423
East Baton Rouge	80	\$1,058,118	\$218,769	\$839,349
East Carroll	12	\$179,231	\$16,380	\$162,851
East Feliciana	33	\$202,841	\$89,168	\$113,673
Franklin	96	\$723,916	\$209,967	\$513,949
Grant	15	\$142,808	\$92,337	\$50,471
Iberia	55	\$1,332,148	\$268,752	\$1,063,396
Jefferson	17	\$227,585	\$47,839	\$179,746
Jefferson Davis	10	\$33,833	\$5,817	\$28,016
Lafayette	113	\$1,096,798	\$284,138	\$812,660
Lafourche	46	\$761,225	\$236,167	\$525,058
LaSalle	25	\$322,328	\$116,658	\$205,670
Lincoln	16	\$1,610,733	\$62,195	\$1,548,538
Madison	16	\$219,413	\$54,752	\$164,661
Morehouse	13	\$150,807	\$8,451	\$142,356
Natchitoches	74	\$1,733,742	\$945,253	\$788,489
Orleans	32	\$1,197,455	\$297,968	\$899,487
Ouachita	94	\$1,089,544	\$113,928	\$975,616
Plaquemines	36	\$401,652	\$12,097	\$389,555

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>8. S BANK INCOME ...Continued</b>				
Rapides	35	\$329,194	\$87,616	\$241,578
Red River	14	\$204,243	\$44,012	\$160,231
Richland	57	\$579,358	\$145,924	\$433,434
Sabine	13	\$279,156	\$32,476	\$246,680
St. Landry	43	\$299,631	\$69,157	\$230,474
St. Martin	27	\$428,875	\$53,657	\$375,218
St. Tammany	20	\$339,656	\$39,062	\$300,594
Tensas	66	\$717,555	\$166,126	\$551,429
Terrebonne	15	\$227,507	\$12,620	\$214,887
Vermilion	27	\$173,680	\$47,704	\$125,976
West Carroll	15	\$109,203	\$15,154	\$94,049
West Feliciana	11	\$536,392	\$77,201	\$459,191
Out of State	17	\$128,649	\$29,001	\$99,648
All Other <sup>1</sup>	49	\$577,205	\$160,802	\$416,403
<b>Total</b>	<b>1,532</b>	<b>\$21,385,611</b>	<b>\$5,273,868</b>	<b>\$16,111,743</b>

<b>10. PASS-THROUGH ENTITY TAX ELECTION</b>				
Bossier	11	\$148,345	\$100,574	\$47,771
Caddo	24	\$3,649,535	\$3,280,776	\$368,759
East Baton Rouge	49	\$2,664,464	\$2,065,015	\$599,449
Jefferson	28	\$560,629	\$458,177	\$102,452
Orleans	24	\$1,639,311	\$1,224,125	\$415,186
Ouachita	13	\$510,867	\$413,208	\$97,659
St. Tammany	34	\$1,011,922	\$585,285	\$426,637
All Other <sup>2</sup>	64	\$3,454,948	\$2,698,140	\$756,808
<b>Total</b>	<b>247</b>	<b>\$13,640,021</b>	<b>\$10,825,300</b>	<b>\$2,814,721</b>

**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Bienville, Cameron, Evangeline, Iberville, Jackson, Livingston, Pointe Coupee, St. Charles, St. Mary, Tangipahoa, Union, Vernon, Washington, Webster, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, DeSoto, Franklin, Grant, Iberia, Jackson, Jefferson Davis, Lafayette, Lafourche, Livingston, Pointe Coupee, Rapides, Richland, St. Bernard, St. Charles, St. James, Tangipahoa, Terrebonne, Vermilion, West Baton Rouge, and West Feliciana.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>12. COVID-19 RELIEF BENEFITS</b>				
Acadia	32	\$305,293	\$48,932	\$256,361
Ascension	14	\$183,253	\$43,849	\$139,404
Avoyelles	23	\$114,503	\$16,041	\$98,462
Caddo	10	\$114,904	\$8,406	\$106,498
Calcasieu	44	\$554,022	\$60,751	\$493,271
East Baton Rouge	104	\$1,996,981	\$361,090	\$1,635,891
East Carroll	21	\$116,058	\$20,836	\$95,222
Evangeline	16	\$72,116	\$12,331	\$59,785
Iberia	23	\$212,851	\$11,742	\$201,109
Jefferson	58	\$615,112	\$72,902	\$542,210
Jefferson Davis	14	\$147,375	\$35,852	\$111,523
Lafayette	105	\$2,433,069	\$214,882	\$2,218,187
Lafourche	17	\$53,549	\$12,614	\$40,935
Lincoln	11	\$130,954	\$21,959	\$108,995
Livingston	17	\$74,072	\$24,355	\$49,717
Morehouse	15	\$54,591	\$13,516	\$41,075
Orleans	67	\$848,039	\$66,832	\$781,207
Ouachita	30	\$227,165	\$35,251	\$191,914
Rapides	13	\$181,239	\$89,282	\$91,957
St. Helena	17	\$17,613	\$8,111	\$9,502
St. Landry	60	\$164,531	\$71,989	\$92,542
St. Martin	13	\$141,507	\$9,108	\$132,399
St. Tammany	74	\$1,131,877	\$255,702	\$876,175
Tangipahoa	25	\$192,775	\$34,280	\$158,495
Terrebonne	18	\$144,149	\$29,572	\$114,577
Vermilion	17	\$124,034	\$21,822	\$102,212
West Carroll	15	\$72,715	\$22,349	\$50,366
All Other <sup>1</sup>	96	\$931,001	\$193,374	\$737,627
<b>Total</b>	<b>969</b>	<b>\$11,355,348</b>	<b>\$1,817,730</b>	<b>\$9,537,618</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>14. ADAPTIVE HOME IMPROVEMENTS FOR DISABLED INDIVIDUALS</b>				
This exemption is included in number 3.				
<b>15. ENTITY-LEVEL INCOME TAX PAID TO OTHER STATES</b>				
East Baton Rouge	10	\$606,493	\$33,378	\$573,115
All Other <sup>2</sup>	42	\$1,731,446	\$10,399	\$1,721,047
<b>Total</b>	<b>52</b>	<b>\$2,337,939</b>	<b>\$43,777</b>	<b>\$2,294,162</b>

Footnotes for Individual Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Beauregard, Bienville, Bossier, Caldwell, Cameron, Claiborne, Concordia, East Feliciana, Iberville, Jackson, LaSalle, Natchitoches, Plaquemine, Pointe Coupee, Richland, Sabine, St. Bernard, St. Charles, St. Mary, Tensas, Union, Vernon, Washington, Webster, West Baton Rouge, West Feliciana, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Beauregard, Bienville, Bossier, Caldwell, Cameron, Claiborne, Concordia, East Feliciana, Iberville, Jackson, LaSalle, Natchitoches, Plaquemine, Pointe Coupee, Richland, Sabine, St. Bernard, St. Charles, St. Mary, Tensas, Union, Vernon, Washington, Webster, West Baton Rouge, West Feliciana, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>16. DEPENDENT/BLIND/AGED EXEMPTION/DEDUCTION</b>				
Acadia	10,418	\$19,520,569	\$368,891	\$19,151,678
Allen	3,829	\$7,407,953	\$134,420	\$7,273,533
Ascension	25,890	\$79,889,306	\$871,374	\$79,017,932
Assumption	3,947	\$8,158,325	\$128,323	\$8,030,002
Avoyelles	6,890	\$12,320,692	\$229,200	\$12,091,492
Beauregard	5,986	\$13,456,561	\$211,964	\$13,244,597
Bienville	2,327	\$3,859,142	\$74,156	\$3,784,986
Bossier	22,729	\$53,481,086	\$740,737	\$52,740,349
Caddo	45,185	\$122,465,023	\$1,424,856	\$121,040,167
Calcasieu	37,472	\$107,117,163	\$1,264,972	\$105,852,191
Caldwell	1,610	\$2,892,893	\$54,121	\$2,838,772
Cameron	1,104	\$3,035,106	\$38,129	\$2,996,977
Catahoula	1,515	\$2,249,711	\$49,219	\$2,200,492
Claiborne	2,429	\$3,652,480	\$78,026	\$3,574,454
Concordia	3,438	\$4,743,882	\$114,802	\$4,629,080
DeSoto	5,813	\$12,969,274	\$188,820	\$12,780,454
East Baton Rouge	82,357	\$259,151,688	\$2,662,394	\$256,489,294
East Carroll	1,102	\$1,572,891	\$34,481	\$1,538,410
East Feliciana	3,609	\$7,454,772	\$115,859	\$7,338,913
Evangeline	5,648	\$10,612,752	\$200,931	\$10,411,821
Franklin	3,486	\$5,315,702	\$115,243	\$5,200,459
Grant	3,517	\$6,204,356	\$118,365	\$6,085,991
Iberia	13,111	\$23,896,294	\$435,331	\$23,460,963
Iberville	6,181	\$12,578,872	\$197,327	\$12,381,545
Jackson	2,707	\$4,435,699	\$88,246	\$4,347,453
Jefferson	81,824	\$210,179,800	\$2,574,200	\$207,605,600
Jefferson Davis	5,047	\$10,802,471	\$175,972	\$10,626,499
Lafayette	45,628	\$144,769,005	\$1,504,360	\$143,264,645
Lafourche	16,167	\$42,242,156	\$544,457	\$41,697,699
LaSalle	2,383	\$5,125,130	\$80,663	\$5,044,467
Lincoln	7,356	\$18,992,388	\$241,796	\$18,750,592
Livingston	26,145	\$60,976,614	\$887,523	\$60,089,091
Madison	1,722	\$2,092,705	\$55,042	\$2,037,663

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>16. DEPENDENT/BLIND/AGED EXEMPTION/DEDUCTION ... Continued</b>				
Morehouse	4,518	\$6,336,068	\$143,827	\$6,192,241
Natchitoches	6,494	\$13,734,617	\$209,338	\$13,525,279
Orleans	57,225	\$179,122,514	\$1,771,261	\$177,351,253
Ouachita	28,682	\$66,522,174	\$938,036	\$65,584,138
Plaquemines	3,989	\$11,759,555	\$129,260	\$11,630,295
Pointe Coupee	3,928	\$9,039,458	\$123,089	\$8,916,369
Rapides	23,948	\$56,691,427	\$799,147	\$55,892,280
Red River	1,442	\$3,256,495	\$47,951	\$3,208,544
Richland	3,656	\$6,819,603	\$121,442	\$6,698,161
Sabine	4,035	\$8,382,447	\$136,686	\$8,245,761
St. Bernard	7,687	\$12,355,754	\$253,368	\$12,102,386
St. Charles	10,341	\$28,666,831	\$335,091	\$28,331,740
St. Helena	2,429	\$3,230,260	\$78,225	\$3,152,035
St. James	4,364	\$9,861,031	\$140,945	\$9,720,086
St. John the Baptist	8,015	\$13,525,201	\$254,830	\$13,270,371
St. Landry	16,629	\$29,955,953	\$573,675	\$29,382,278
St. Martin	9,924	\$18,305,145	\$331,364	\$17,973,781
St. Mary	9,461	\$17,562,214	\$318,601	\$17,243,613
St. Tammany	53,432	\$183,040,229	\$1,775,540	\$181,264,689
Tangipahoa	23,178	\$45,493,250	\$767,809	\$44,725,441
Tensas	740	\$1,267,124	\$23,278	\$1,243,846
Terrebonne	18,992	\$44,682,486	\$646,058	\$44,036,428
Union	3,928	\$6,432,520	\$127,037	\$6,305,483
Vermilion	10,900	\$23,160,965	\$372,071	\$22,788,894
Vernon	6,123	\$11,107,270	\$203,214	\$10,904,056
Washington	7,366	\$10,742,119	\$249,337	\$10,492,782
Webster	6,751	\$13,038,789	\$214,284	\$12,824,505
West Baton Rouge	5,579	\$12,823,281	\$180,335	\$12,642,946
West Carroll	1,901	\$2,924,993	\$63,023	\$2,861,970
West Feliciana	2,192	\$6,843,822	\$73,263	\$6,770,559
Winn	2,127	\$3,775,222	\$71,320	\$3,703,902
Out of State	85,188	\$152,837,624	\$1,492,779	\$151,344,845
<b>Total</b>	<b>923,736</b>	<b>\$2,296,918,902</b>	<b>\$28,969,684</b>	<b>\$2,267,949,218</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>18. EXCESS FEDERAL ITEMIZED DEDUCTIONS</b>				
Acadia	565	\$3,380,440	\$483,418	\$2,897,022
Allen	288	\$1,281,028	\$205,556	\$1,075,472
Ascension	4,630	\$27,554,210	\$3,682,459	\$23,871,751
Assumption	326	\$1,437,603	\$183,976	\$1,253,627
Avoyelles	336	\$2,106,223	\$314,768	\$1,791,455
Beauregard	592	\$4,154,077	\$748,342	\$3,405,735
Bienville	206	\$1,047,157	\$148,638	\$898,519
Bossier	3,176	\$20,583,867	\$2,643,126	\$17,940,741
Caddo	7,277	\$71,361,977	\$8,484,656	\$62,877,321
Calcasieu	5,887	\$50,278,816	\$8,347,542	\$41,931,274
Caldwell	104	\$586,222	\$103,374	\$482,848
Cameron	113	\$950,574	\$171,133	\$779,441
Catahoula	137	\$716,199	\$207,377	\$508,822
Claiborne	260	\$956,474	\$156,656	\$799,818
Concordia	251	\$1,203,782	\$169,045	\$1,034,737
DeSoto	819	\$5,685,940	\$789,630	\$4,896,310
East Baton Rouge	16,533	\$152,430,691	\$18,818,619	\$133,612,072
East Carroll	101	\$484,564	\$91,239	\$393,325
East Feliciana	515	\$2,600,421	\$426,969	\$2,173,452
Evangeline	268	\$1,461,184	\$181,894	\$1,279,290
Franklin	301	\$1,401,927	\$216,346	\$1,185,581
Grant	287	\$1,473,818	\$374,671	\$1,099,147
Iberia	1,191	\$6,230,039	\$1,435,285	\$4,794,754
Iberville	1,021	\$4,324,165	\$796,288	\$3,527,877
Jackson	261	\$1,261,901	\$277,618	\$984,283
Jefferson	11,677	\$91,037,174	\$12,326,913	\$78,710,261
Jefferson Davis	314	\$2,343,362	\$340,584	\$2,002,778
Lafayette	6,274	\$67,144,042	\$8,556,515	\$58,587,527
Lafourche	1,272	\$14,236,929	\$1,451,364	\$12,785,565
LaSalle	240	\$1,401,616	\$164,176	\$1,237,440
Lincoln	1,142	\$9,645,266	\$1,208,615	\$8,436,651
Livingston	3,108	\$16,718,111	\$2,346,995	\$14,371,116

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>18. EXCESS FEDERAL ITEMIZED DEDUCTIONS ... Continued</b>				
Madison	121	\$483,396	\$87,627	\$395,769
Morehouse	357	\$1,920,836	\$280,653	\$1,640,183
Natchitoches	705	\$4,647,099	\$471,946	\$4,175,153
Orleans	13,092	\$129,410,127	\$16,500,392	\$112,909,735
Ouachita	3,410	\$30,502,925	\$3,789,471	\$26,713,454
Plaquemines	487	\$4,207,559	\$582,643	\$3,624,916
Pointe Coupee	460	\$2,747,103	\$299,503	\$2,447,600
Rapides	2,824	\$25,406,773	\$3,553,049	\$21,853,724
Red River	132	\$1,691,027	\$343,205	\$1,347,822
Richland	283	\$2,325,420	\$306,130	\$2,019,290
Sabine	446	\$2,667,961	\$384,880	\$2,283,081
St. Bernard	589	\$2,534,678	\$410,230	\$2,124,448
St. Charles	1,431	\$8,502,350	\$1,510,920	\$6,991,430
St. Helena	202	\$775,834	\$135,415	\$640,419
St. James	801	\$3,078,795	\$708,065	\$2,370,730
St. John the Baptist	1,474	\$5,577,187	\$1,612,290	\$3,964,897
St. Landry	1,231	\$7,162,491	\$1,610,846	\$5,551,645
St. Martin	717	\$3,942,683	\$666,707	\$3,275,976
St. Mary	708	\$4,455,215	\$667,206	\$3,788,009
St. Tammany	9,085	\$83,589,458	\$9,318,642	\$74,270,816
Tangipahoa	2,392	\$15,035,734	\$1,898,647	\$13,137,087
Tensas	51	\$376,311	\$44,934	\$331,377
Terrebonne	1,757	\$13,731,399	\$2,830,063	\$10,901,336
Union	311	\$2,050,144	\$214,095	\$1,836,049
Vermilion	645	\$3,735,111	\$580,984	\$3,154,127
Vernon	445	\$2,524,142	\$470,328	\$2,053,814
Washington	494	\$2,328,185	\$387,039	\$1,941,146
Webster	613	\$5,146,321	\$623,196	\$4,523,125
West Baton Rouge	1,018	\$4,435,656	\$722,035	\$3,713,621
West Carroll	114	\$549,403	\$72,198	\$477,205
West Feliciana	420	\$3,236,013	\$406,247	\$2,829,766
Winn	159	\$2,841,307	\$148,699	\$2,692,608
Out of State	27,746	\$116,789,397	\$23,625,742	\$93,163,655
<b>Total</b>	<b>144,192</b>	<b>\$1,065,887,839</b>	<b>\$151,117,814</b>	<b>\$914,770,025</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>20. RECREATION VOLUNTEER</b>				
Allen	11	\$27,810	\$322	\$27,488
Ascension	37	\$107,381	\$1,034	\$106,347
Bossier	10	\$16,997	\$205	\$16,792
Caddo	15	\$31,207	\$350	\$30,857
Calcasieu	18	\$55,201	\$468	\$54,733
East Baton Rouge	73	\$149,878	\$1,478	\$148,400
Jefferson	125	\$308,370	\$2,869	\$305,501
Lafayette	18	\$29,282	\$417	\$28,865
Lafourche	13	\$28,611	\$265	\$28,346
Livingston	23	\$38,627	\$485	\$38,142
Orleans	39	\$55,905	\$871	\$55,034
Rapides	14	\$31,362	\$395	\$30,967
St. Charles	17	\$63,012	\$506	\$62,506
St. John the Baptist	14	\$37,732	\$375	\$37,357
St. Tammany	116	\$552,153	\$3,063	\$549,090
Tangipahoa	18	\$39,099	\$437	\$38,662
Terrebonne	22	\$61,538	\$575	\$60,963
All Other <sup>1</sup>	152	\$340,116	\$3,506	\$336,610
<b>Total</b>	<b>735</b>	<b>\$1,974,281</b>	<b>\$17,621</b>	<b>\$1,956,660</b>

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[ 502 ]

**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Avoyelles, Beauregard, Bienville, Caldwell, Catahoula, Claiborne, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson Davis, LaSalle, Lincoln, Madison, Morehouse, Natchitoches, Ouachita, Plaquemine, Pointe Coupee, Richland, St. Bernard, St. James, St. Landry, St. Martin, St. Mary, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana, and Out of State.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>21. VOLUNTEER FIREFIGHTER</b>				
Acadia	52	\$90,466	\$1,262	\$89,204
Allen	28	\$61,354	\$734	\$60,620
Ascension	43	\$97,165	\$1,010	\$96,155
Assumption	51	\$159,793	\$1,240	\$158,553
Avoyelles	98	\$184,052	\$2,323	\$181,729
Beauregard	28	\$52,716	\$695	\$52,021
Bienville	13	\$16,855	\$330	\$16,525
Bossier	40	\$128,176	\$1,050	\$127,126
Caddo	30	\$92,684	\$760	\$91,924
Calcasieu	48	\$117,697	\$1,251	\$116,446
Caldwell	13	\$30,070	\$337	\$29,733
Claiborne	30	\$54,903	\$770	\$54,133
DeSoto	15	\$35,812	\$379	\$35,433
East Baton Rouge	28	\$77,972	\$636	\$77,336
East Feliciana	34	\$61,018	\$813	\$60,205
Evangeline	35	\$92,189	\$773	\$91,416
Franklin	10	\$18,965	\$222	\$18,743
Grant	17	\$27,688	\$325	\$27,363
Iberia	14	\$27,863	\$320	\$27,543
Iberville	38	\$78,646	\$909	\$77,737
Jackson	21	\$49,737	\$530	\$49,207
Jefferson	66	\$175,416	\$1,594	\$173,822
Jefferson Davis	16	\$37,255	\$350	\$36,905
Lafayette	69	\$185,964	\$1,658	\$184,306
Lafourche	112	\$381,730	\$2,795	\$378,935
LaSalle	14	\$36,747	\$350	\$36,397

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>21. VOLUNTEER FIREFIGHTER ... Continued</b>				
Lincoln	15	\$36,533	\$310	\$36,223
Livingston	66	\$137,545	\$1,527	\$136,018
Natchitoches	20	\$40,796	\$480	\$40,316
Orleans	11	\$26,351	\$250	\$26,101
Plaquemines	20	\$87,192	\$481	\$86,711
Pointe Coupee	25	\$69,716	\$723	\$68,993
Rapides	81	\$167,250	\$1,876	\$165,374
Richland	26	\$62,480	\$703	\$61,777
Sabine	35	\$70,780	\$970	\$69,810
St. Charles	68	\$182,493	\$1,697	\$180,796
St. Helena	17	\$24,615	\$380	\$24,235
St. James	18	\$55,971	\$450	\$55,521
St. Landry	45	\$91,336	\$1,114	\$90,222
St. Martin	25	\$57,966	\$590	\$57,376
St. Mary	31	\$63,618	\$696	\$62,922
St. Tammany	24	\$64,767	\$559	\$64,208
Tangipahoa	62	\$182,474	\$1,526	\$180,948
Terrebonne	74	\$159,845	\$1,745	\$158,100
Union	36	\$74,697	\$872	\$73,825
Vermilion	70	\$225,369	\$1,605	\$223,764
Vernon	53	\$137,996	\$1,464	\$136,532
Washington	33	\$55,273	\$840	\$54,433
Webster	38	\$83,236	\$820	\$82,416
West Baton Rouge	21	\$58,785	\$605	\$58,180
Out of State	11	\$19,642	\$153	\$19,489
All Other <sup>1</sup>	70	\$136,539	\$1,591	\$134,948
<b>Total</b>	<b>1,958</b>	<b>\$4,746,198</b>	<b>\$47,443</b>	<b>\$4,698,755</b>

Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Cameron, Catahoula, Concordia, East Carroll, Madison, Morehouse, Ouachita, Red River, St. Bernard, St. John the Baptist, Tensas, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>22. START SAVINGS PROGRAM CONTRIBUTION</b>				
Acadia	93	\$568,497	\$14,229	\$554,268
Allen	19	\$87,704	\$2,375	\$85,329
Ascension	796	\$5,549,702	\$130,005	\$5,419,697
Assumption	66	\$366,992	\$10,718	\$356,274
Avoyelles	67	\$559,829	\$12,123	\$547,706
Beauregard	47	\$315,290	\$8,947	\$306,343
Bossier	334	\$2,448,554	\$52,466	\$2,396,088
Caddo	684	\$11,430,634	\$200,636	\$11,229,998
Calcasieu	541	\$5,237,368	\$124,145	\$5,113,223
Cameron	11	\$58,733	\$3,797	\$54,936
Concordia	17	\$142,032	\$3,630	\$138,402
DeSoto	42	\$320,902	\$6,920	\$313,982
East Baton Rouge	2,706	\$28,492,852	\$654,121	\$27,838,731
East Feliciana	56	\$282,312	\$6,829	\$275,483
Evangeline	27	\$121,452	\$3,206	\$118,246
Grant	19	\$103,755	\$2,925	\$100,830
Iberia	89	\$599,083	\$14,583	\$584,500
Iberville	84	\$498,262	\$13,630	\$484,632
Jackson	10	\$78,922	\$3,847	\$75,075
Jefferson	1,729	\$15,484,887	\$405,937	\$15,078,950
Jefferson Davis	27	\$218,119	\$2,786	\$215,333
Lafayette	1,109	\$10,026,232	\$223,107	\$9,803,125
Lafourche	289	\$2,470,844	\$57,722	\$2,413,122
LaSalle	15	\$79,160	\$1,804	\$77,356
Lincoln	108	\$1,323,112	\$22,719	\$1,300,393
Livingston	386	\$1,984,189	\$48,471	\$1,935,718
Natchitoches	52	\$311,653	\$10,099	\$301,554

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>22. START SAVINGS PROGRAM CONTRIBUTION ... Continued</b>				
Orleans	2,026	\$23,222,740	\$580,445	\$22,642,295
Ouachita	315	\$3,050,055	\$65,333	\$2,984,722
Plaquemines	76	\$608,964	\$14,929	\$594,035
Pointe Coupee	49	\$413,726	\$7,683	\$406,043
Rapides	302	\$2,732,706	\$61,623	\$2,671,083
Richland	13	\$60,849	\$3,014	\$57,835
Sabine	12	\$51,875	\$784	\$51,091
St. Bernard	51	\$324,816	\$8,033	\$316,783
St. Charles	259	\$1,690,924	\$43,725	\$1,647,199
St. James	75	\$420,024	\$10,619	\$409,405
St. John the Baptist	60	\$333,360	\$9,730	\$323,630
St. Landry	118	\$724,894	\$20,832	\$704,062
St. Martin	90	\$578,580	\$13,582	\$564,998
St. Mary	70	\$445,039	\$9,283	\$435,756
St. Tammany	1,820	\$17,274,032	\$410,105	\$16,863,927
Tangipahoa	211	\$1,339,353	\$35,948	\$1,303,405
Terrebonne	240	\$2,012,883	\$41,877	\$1,971,006
Union	12	\$73,590	\$1,904	\$71,686
Vermilion	82	\$585,056	\$11,918	\$573,138
Vernon	43	\$219,897	\$7,211	\$212,686
Washington	40	\$262,845	\$7,579	\$255,266
Webster	27	\$410,867	\$5,586	\$405,281
West Baton Rouge	99	\$575,559	\$16,878	\$558,681
West Feliciana	63	\$402,503	\$12,128	\$390,375
Out of State	232	\$2,595,518	\$50,823	\$2,544,695
All Other <sup>1</sup>	66	\$413,376	\$12,013	\$401,363
<b>Total</b>	<b>15,874</b>	<b>\$149,985,102</b>	<b>\$3,505,362</b>	<b>\$146,479,740</b>

**Footnotes for Individual Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Caldwell, Catahoula, Claiborne, East Carroll, Franklin, Madison, Morehouse, Red River, St. Helena, Tensas, West Carroll, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>23. I.R.C. SECTION 280C EXPENSE</b>				
Ascension	20	\$116,301	\$12,520	\$103,781
Caddo	12	\$159,702	\$14,033	\$145,669
Calcasieu	46	\$652,788	\$55,514	\$597,274
East Baton Rouge	85	\$2,481,836	\$94,193	\$2,387,643
Jefferson	52	\$340,914	\$38,762	\$302,152
Lafayette	51	\$568,499	\$56,374	\$512,125
Lafourche	10	\$160,309	\$9,193	\$151,116
Livingston	13	\$380,331	\$12,502	\$367,829
Orleans	60	\$1,794,758	\$41,846	\$1,752,912
Ouachita	40	\$514,729	\$46,981	\$467,748
Rapides	20	\$236,893	\$27,410	\$209,483
St. Martin	12	\$62,126	\$15,653	\$46,473
St. Mary	22	\$971,385	\$54,928	\$916,457
St. Tammany	43	\$1,032,586	\$159,277	\$873,309
Terrebonne	40	\$904,180	\$100,191	\$803,989
Out of State	17	\$292,573	\$18,481	\$274,092
All Other <sup>1</sup>	143	\$1,057,066	\$255,180	\$801,886
<b>Total</b>	<b>686</b>	<b>\$11,726,976</b>	<b>\$1,013,038</b>	<b>\$10,713,938</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>25. NET CAPITAL GAINS</b>				
Acadia	13	\$25,038	\$30,901	(\$5,863)
Ascension	35	\$845,615	\$438,412	\$407,203
Bossier	19	\$491,143	\$31,761	\$459,382
Caddo	44	\$2,365,242	\$1,532,018	\$833,224
Calcasieu	46	\$2,112,119	\$1,123,429	\$988,690
East Baton Rouge	170	\$13,630,323	\$9,654,192	\$3,976,131
Iberia	13	\$136,445	\$60,019	\$76,426
Jefferson	119	\$5,938,397	\$3,980,226	\$1,958,171
Lafayette	76	\$4,103,095	\$2,242,517	\$1,860,578
Lafourche	19	\$545,920	\$328,128	\$217,792
Livingston	15	\$454,477	\$328,330	\$126,147
Natchitoches	14	\$118,499	\$29,451	\$89,048
Orleans	113	\$8,149,738	\$4,922,119	\$3,227,619
Ouachita	76	\$3,286,855	\$1,727,680	\$1,559,175
Rapides	22	\$919,315	\$497,420	\$421,895
St. Landry	17	\$362,929	\$106,002	\$256,927
St. Martin	10	\$155,665	\$70,476	\$85,189
St. Tammany	117	\$16,026,525	\$11,073,588	\$4,952,937
Tangipahoa	38	\$1,672,152	\$495,454	\$1,176,698
Terrebonne	30	\$504,910	\$195,880	\$309,030
Vermilion	10	\$90,680	\$53,038	\$37,642
Out of State	25	\$1,631,325	\$1,359,412	\$271,913
All Other <sup>2</sup>	93	\$3,707,071	\$1,476,209	\$2,230,862
<b>Total</b>	<b>1,134</b>	<b>\$67,273,478</b>	<b>\$41,756,662</b>	<b>\$25,516,816</b>

**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Avoyelles, Beauregard, Bossier, Caldwell, Cameron, Catahoula, Concordia, DeSoto, East Carroll, East Feliciana, Evangeline, Franklin, Iberia, Iberville, Jefferson Davis, LaSalle, Lincoln, Madison, Morehouse, Plaquemines, Point Coupee, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. John the Baptist, St. Landry, Tangipahoa, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Avoyelles, Beauregard, Caldwell, Claiborne, DeSoto, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Iberville, Lincoln, Madison, Morehouse, Plaquemines, Point Coupee, Red River, Richland, Sabine, St. Bernard, St. Charles, St. John the Baptist, St. Mary, Tensas, Union, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>27. PERSONAL EXEMPTION-STANDARD DEDUCTION</b>				
Acadia	19,745	\$34,915,371	\$2,758,774	\$32,156,597
Allen	7,046	\$12,796,685	\$991,958	\$11,804,727
Ascension	48,591	\$134,834,198	\$6,825,867	\$128,008,331
Assumption	7,438	\$15,529,234	\$1,042,698	\$14,486,536
Avoyelles	12,727	\$21,735,375	\$1,756,313	\$19,979,062
Beauregard	11,452	\$23,887,158	\$1,616,889	\$22,270,269
Bienville	4,195	\$6,712,770	\$580,772	\$6,131,998
Bossier	42,857	\$92,581,892	\$5,836,985	\$86,744,907
Caddo	83,641	\$193,978,440	\$11,127,667	\$182,850,773
Calcasieu	72,503	\$181,720,292	\$9,952,923	\$171,767,369
Caldwell	2,943	\$5,206,575	\$423,487	\$4,783,088
Cameron	2,233	\$6,121,934	\$313,825	\$5,808,109
Catahoula	2,716	\$4,278,174	\$383,640	\$3,894,534
Claiborne	4,250	\$6,430,181	\$586,633	\$5,843,548
Concordia	5,747	\$8,024,320	\$807,632	\$7,216,688
DeSoto	10,155	\$21,069,627	\$1,416,417	\$19,653,210
East Baton Rouge	160,313	\$429,770,139	\$21,284,229	\$408,485,910
East Carroll	1,741	\$2,636,972	\$243,674	\$2,393,298
East Feliciana	6,798	\$13,453,753	\$942,624	\$12,511,129
Evangeline	10,368	\$18,424,671	\$1,457,144	\$16,967,527
Franklin	6,192	\$9,316,528	\$870,344	\$8,446,184
Grant	6,611	\$11,481,283	\$937,088	\$10,544,195
Iberia	24,524	\$43,155,766	\$3,367,733	\$39,788,033
Iberville	11,362	\$23,316,166	\$1,554,041	\$21,762,125
Jackson	4,972	\$8,457,110	\$702,418	\$7,754,692
Jefferson	162,020	\$369,426,705	\$21,326,645	\$348,100,060
Jefferson Davis	9,769	\$18,629,655	\$1,350,915	\$17,278,740
Lafayette	91,244	\$240,521,587	\$12,284,777	\$228,236,810
Lafourche	31,688	\$75,990,289	\$4,428,493	\$71,561,796
LaSalle	4,184	\$8,350,830	\$604,115	\$7,746,715
Lincoln	14,013	\$30,606,880	\$1,893,026	\$28,713,854
Livingston	50,949	\$110,229,011	\$7,122,720	\$103,106,291
Madison	2,842	\$3,471,898	\$389,322	\$3,082,576
Morehouse	7,928	\$11,379,888	\$1,098,046	\$10,281,842
Natchitoches	12,057	\$23,149,616	\$1,650,461	\$21,499,155

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>27. PERSONAL EXEMPTION-STANDARD DEDUCTION ... Continued</b>				
Orleans	125,894	\$332,428,648	\$15,752,896	\$316,675,752
Ouachita	52,576	\$111,681,703	\$7,187,478	\$104,494,225
Plaquemines	7,751	\$20,256,350	\$1,056,393	\$19,199,957
Pointe Coupee	7,464	\$16,407,307	\$1,029,372	\$15,377,935
Rapides	44,794	\$95,814,371	\$6,155,710	\$89,658,661
Red River	2,462	\$5,215,658	\$346,040	\$4,869,618
Richland	6,556	\$11,527,919	\$913,020	\$10,614,899
Sabine	7,117	\$14,239,033	\$1,014,224	\$13,224,809
St. Bernard	14,845	\$24,507,751	\$2,007,265	\$22,500,486
St. Charles	19,311	\$48,435,989	\$2,678,956	\$45,757,033
St. Helena	4,272	\$6,134,270	\$599,117	\$5,535,153
St. James	7,961	\$17,591,806	\$1,106,100	\$16,485,706
St. John the Baptist	15,015	\$26,098,498	\$2,025,468	\$24,073,030
St. Landry	30,090	\$52,271,351	\$4,189,017	\$48,082,334
St. Martin	18,947	\$34,081,277	\$2,622,473	\$31,458,804
St. Mary	17,315	\$30,931,043	\$2,401,119	\$28,529,924
St. Tammany	99,493	\$297,040,249	\$13,680,969	\$283,359,280
Tangipahoa	44,644	\$84,487,328	\$6,092,818	\$78,394,510
Tensas	1,235	\$2,070,768	\$167,911	\$1,902,857
Terrebonne	37,185	\$77,003,190	\$5,121,812	\$71,881,378
Union	7,270	\$11,915,050	\$1,027,272	\$10,887,778
Vermilion	20,596	\$40,101,305	\$2,874,173	\$37,227,132
Vernon	12,302	\$21,480,358	\$1,664,255	\$19,816,103
Washington	13,274	\$19,673,856	\$1,851,192	\$17,822,664
Webster	12,536	\$22,881,829	\$1,716,275	\$21,165,554
West Baton Rouge	10,346	\$23,215,172	\$1,441,266	\$21,773,906
West Carroll	3,403	\$5,180,332	\$484,047	\$4,696,285
West Feliciana	3,838	\$10,756,177	\$544,087	\$10,212,090
Winn	3,937	\$8,741,299	\$554,581	\$8,186,718
Out of State	197,954	\$296,249,303	\$13,473,242	\$282,776,061
<b>Total</b>	<b>1,808,197</b>	<b>\$3,990,010,163</b>	<b>\$231,708,843</b>	<b>\$3,758,301,320</b>

<b>28. MILITARY FAMILY ASSISTANCE FUND</b>
This exemption is included in number 3.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>29. ELEMENTARY &amp; SECONDARY SCHOOL TUITION</b>				
Acadia	921	\$3,843,792	\$279,884	\$3,563,908
Allen	59	\$148,229	\$6,576	\$141,653
Ascension	1,996	\$11,628,543	\$597,533	\$11,031,010
Assumption	226	\$1,121,171	\$67,786	\$1,053,385
Avoyelles	618	\$2,233,368	\$103,441	\$2,129,927
Beauregard	228	\$589,494	\$29,347	\$560,147
Bienville	63	\$350,104	\$13,427	\$336,677
Bossier	623	\$2,928,900	\$135,625	\$2,793,275
Caddo	1,808	\$11,402,133	\$453,998	\$10,948,135
Calcasieu	2,461	\$16,042,474	\$654,154	\$15,388,320
Caldwell	47	\$107,203	\$7,685	\$99,518
Cameron	22	\$110,029	\$4,475	\$105,554
Catahoula	47	\$108,020	\$6,962	\$101,058
Claiborne	135	\$513,567	\$30,029	\$483,538
Concordia	81	\$262,175	\$19,991	\$242,184
DeSoto	183	\$815,042	\$45,166	\$769,876
East Baton Rouge	7,940	\$64,158,381	\$2,720,220	\$61,438,161
East Carroll	60	\$184,620	\$13,935	\$170,685
East Feliciana	294	\$1,052,516	\$83,618	\$968,898
Evangeline	400	\$1,777,593	\$135,202	\$1,642,391
Franklin	200	\$656,122	\$41,622	\$614,500
Grant	138	\$440,381	\$23,306	\$417,075
Iberia	790	\$3,323,766	\$210,403	\$3,113,363
Iberville	472	\$2,183,518	\$148,284	\$2,035,234
Jackson	77	\$215,779	\$13,883	\$201,896
Jefferson	9,624	\$50,520,111	\$3,057,960	\$47,462,151
Jefferson Davis	279	\$1,195,750	\$52,227	\$1,143,523
Lafayette	4,876	\$37,318,974	\$1,661,567	\$35,657,407
Lafourche	1,388	\$9,414,126	\$444,274	\$8,969,852
LaSalle	32	\$102,418	\$4,944	\$97,474
Lincoln	530	\$2,814,788	\$132,499	\$2,682,289
Livingston	1,257	\$4,458,048	\$241,383	\$4,216,665
Madison	93	\$263,642	\$25,414	\$238,228

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>29. ELEMENTARY &amp; SECONDARY SCHOOL TUITION ... Continued</b>				
Morehouse	227	\$826,400	\$64,917	\$761,483
Natchitoches	436	\$1,932,302	\$93,934	\$1,838,368
Orleans	5,027	\$39,485,472	\$1,591,986	\$37,893,486
Ouachita	1,270	\$6,644,927	\$342,592	\$6,302,335
Plaquemines	312	\$1,812,286	\$87,232	\$1,725,054
Pointe Coupee	420	\$1,778,604	\$128,415	\$1,650,189
Rapides	1,271	\$6,331,534	\$304,945	\$6,026,589
Red River	71	\$321,415	\$18,674	\$302,741
Richland	229	\$1,068,070	\$68,272	\$999,798
Sabine	43	\$107,475	\$4,328	\$103,147
St. Bernard	646	\$1,977,345	\$151,217	\$1,826,128
St. Charles	668	\$3,529,111	\$185,566	\$3,343,545
St. Helena	155	\$573,945	\$38,805	\$535,140
St. James	291	\$1,451,837	\$99,333	\$1,352,504
St. John the Baptist	729	\$2,413,951	\$194,014	\$2,219,937
St. Landry	1,505	\$5,822,808	\$420,295	\$5,402,513
St. Martin	909	\$3,650,002	\$265,670	\$3,384,332
St. Mary	508	\$1,870,373	\$117,921	\$1,752,452
St. Tammany	4,847	\$33,978,319	\$1,569,598	\$32,408,721
Tangipahoa	1,868	\$8,161,384	\$551,448	\$7,609,936
Tensas	59	\$240,014	\$16,059	\$223,955
Terrebonne	1,879	\$10,618,792	\$569,512	\$10,049,280
Union	158	\$529,525	\$33,619	\$495,906
Vermilion	605	\$2,829,607	\$157,748	\$2,671,859
Vernon	183	\$543,604	\$32,265	\$511,339
Washington	526	\$1,478,881	\$107,283	\$1,371,598
Webster	256	\$1,437,186	\$66,883	\$1,370,303
West Baton Rouge	545	\$2,531,818	\$161,023	\$2,370,795
West Carroll	20	\$46,918	\$3,484	\$43,434
West Feliciana	96	\$1,001,698	\$21,714	\$979,984
Winn	32	\$76,289	\$3,907	\$72,382
Out of State	652	\$4,113,327	\$183,693	\$3,929,634
<b>Total</b>	<b>64,411</b>	<b>\$381,469,996</b>	<b>\$19,123,172</b>	<b>\$362,346,824</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>30. EDUCATIONAL EXPENSES FOR HOME-SCHOOLED CHILDREN</b>				
Acadia	132	\$398,377	\$6,530	\$391,847
Allen	61	\$147,106	\$2,172	\$144,934
Ascension	228	\$813,771	\$11,415	\$802,356
Assumption	43	\$112,393	\$2,058	\$110,335
Avoyelles	41	\$80,681	\$1,566	\$79,115
Beauregard	130	\$388,052	\$4,340	\$383,712
Bienville	24	\$51,399	\$803	\$50,596
Bossier	193	\$506,294	\$7,289	\$499,005
Caddo	294	\$673,318	\$12,779	\$660,539
Calcasieu	428	\$1,581,653	\$20,941	\$1,560,712
Caldwell	25	\$57,916	\$856	\$57,060
Claiborne	19	\$27,978	\$836	\$27,142
Concordia	25	\$17,047	\$983	\$16,064
DeSoto	45	\$111,926	\$2,701	\$109,225
East Baton Rouge	587	\$1,923,491	\$36,777	\$1,886,714
East Carroll	11	\$19,129	\$400	\$18,729
East Feliciana	65	\$186,744	\$4,663	\$182,081
Evangeline	53	\$159,348	\$2,177	\$157,171
Franklin	71	\$134,564	\$2,375	\$132,189
Grant	46	\$84,004	\$1,382	\$82,622
Iberia	97	\$207,359	\$3,869	\$203,490
Iberville	41	\$114,509	\$1,484	\$113,025
Jackson	32	\$64,438	\$1,468	\$62,970
Jefferson	412	\$979,979	\$21,590	\$958,389
Jefferson Davis	60	\$183,273	\$2,884	\$180,389
Lafayette	486	\$1,565,212	\$31,649	\$1,533,563
Lafourche	134	\$308,027	\$6,240	\$301,787
LaSalle	27	\$43,178	\$824	\$42,354
Lincoln	56	\$194,866	\$2,268	\$192,598
Livingston	439	\$1,081,199	\$20,115	\$1,061,084
Madison	10	\$14,847	\$363	\$14,484
Morehouse	18	\$25,759	\$738	\$25,021

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>30. EDUCATIONAL EXPENSES FOR HOME-SCHOOLED CHILDREN ... Continued</b>				
Natchitoches	47	\$104,493	\$1,746	\$102,747
Orleans	193	\$444,646	\$13,332	\$431,314
Ouachita	210	\$490,393	\$8,318	\$482,075
Plaquemines	24	\$80,899	\$1,455	\$79,444
Pointe Coupee	23	\$59,285	\$1,723	\$57,562
Rapides	215	\$513,740	\$8,042	\$505,698
Red River	13	\$28,017	\$458	\$27,559
Richland	24	\$55,950	\$841	\$55,109
Sabine	45	\$71,675	\$1,617	\$70,058
St. Bernard	61	\$98,991	\$2,552	\$96,439
St. Charles	69	\$198,804	\$3,258	\$195,546
St. Helena	44	\$98,392	\$1,529	\$96,863
St. James	15	\$37,513	\$401	\$37,112
St. John the Baptist	40	\$110,714	\$1,946	\$108,768
St. Landry	235	\$655,233	\$12,444	\$642,789
St. Martin	130	\$318,327	\$5,514	\$312,813
St. Mary	93	\$182,612	\$3,529	\$179,083
St. Tammany	831	\$2,814,790	\$53,600	\$2,761,190
Tangipahoa	326	\$706,923	\$11,879	\$695,044
Terrebonne	244	\$585,660	\$10,201	\$575,459
Union	32	\$96,702	\$2,516	\$94,186
Vermilion	125	\$313,285	\$6,096	\$307,189
Vernon	89	\$168,380	\$2,856	\$165,524
Washington	85	\$175,188	\$3,697	\$171,491
Webster	61	\$134,287	\$2,690	\$131,597
West Baton Rouge	45	\$181,807	\$2,072	\$179,735
West Carroll	32	\$76,681	\$1,397	\$75,284
West Feliciana	23	\$79,096	\$1,086	\$78,010
Winn	21	\$33,782	\$487	\$33,295
Out of State	201	\$395,019	\$9,130	\$385,889
All Other <sup>1</sup>	24	\$43,546	\$759	\$42,787
<b>Total</b>	<b>7,953</b>	<b>\$21,612,667</b>	<b>\$393,706</b>	<b>\$21,218,961</b>

**Footnotes for Individual Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Cameron, Catahoula, and Tensas.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>31. FEES AND OTHER EDUCATIONAL EXPENSES FOR A QUALITY PUBLIC EDUCATION</b>				
Acadia	1,362	\$2,072,864	\$28,263	\$2,044,601
Allen	832	\$1,566,011	\$16,091	\$1,549,920
Ascension	5,334	\$17,185,632	\$126,634	\$17,058,998
Assumption	618	\$1,237,727	\$12,839	\$1,224,888
Avoyelles	1,234	\$2,022,403	\$24,391	\$1,998,012
Beauregard	979	\$2,427,654	\$20,659	\$2,406,995
Bienville	255	\$355,518	\$5,909	\$349,609
Bossier	4,124	\$9,933,275	\$97,550	\$9,835,725
Caddo	5,797	\$10,184,402	\$141,973	\$10,042,429
Calcasieu	6,362	\$15,289,719	\$156,401	\$15,133,318
Caldwell	230	\$371,276	\$4,976	\$366,300
Cameron	185	\$534,910	\$4,489	\$530,421
Catahoula	142	\$150,081	\$2,956	\$147,125
Claiborne	352	\$374,390	\$6,567	\$367,823
Concordia	620	\$559,963	\$14,785	\$545,178
DeSoto	682	\$1,627,672	\$17,867	\$1,609,805
East Baton Rouge	11,451	\$20,491,677	\$275,770	\$20,215,907
East Carroll	116	\$75,696	\$4,195	\$71,501
East Feliciana	496	\$890,316	\$12,335	\$877,981
Evangeline	876	\$1,557,704	\$17,684	\$1,540,020
Franklin	439	\$545,150	\$8,627	\$536,523
Grant	731	\$1,458,669	\$14,325	\$1,444,344
Iberia	1,961	\$3,167,953	\$42,853	\$3,125,100
Iberville	925	\$1,346,032	\$22,378	\$1,323,654
Jackson	282	\$570,257	\$7,176	\$563,081
Jefferson	10,539	\$16,527,416	\$239,879	\$16,287,537
Jefferson Davis	855	\$1,822,466	\$18,412	\$1,804,054
Lafayette	6,290	\$14,143,281	\$139,298	\$14,003,983
Lafourche	2,692	\$5,966,892	\$58,877	\$5,908,015
LaSalle	129	\$237,483	\$2,510	\$234,973
Lincoln	882	\$1,733,653	\$19,168	\$1,714,485
Livingston	5,873	\$15,390,584	\$131,131	\$15,259,453
Madison	150	\$134,574	\$5,150	\$129,424

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>31. FEES AND OTHER EDUCATIONAL EXPENSES FOR A QUALITY PUBLIC EDUCATION ... Continued</b>				
Morehouse	437	\$414,868	\$9,571	\$405,297
Natchitoches	842	\$1,665,288	\$22,360	\$1,642,928
Orleans	7,993	\$12,871,856	\$198,038	\$12,673,818
Ouachita	2,803	\$5,593,243	\$55,443	\$5,537,800
Plaquemines	880	\$2,126,059	\$20,248	\$2,105,811
Pointe Coupee	464	\$856,126	\$10,655	\$845,471
Rapides	4,732	\$9,087,448	\$107,100	\$8,980,348
Red River	156	\$188,037	\$4,461	\$183,576
Richland	267	\$333,116	\$5,387	\$327,729
Sabine	413	\$792,037	\$7,960	\$784,077
St. Bernard	1,645	\$2,490,320	\$37,439	\$2,452,881
St. Charles	2,265	\$6,452,957	\$51,667	\$6,401,290
St. Helena	428	\$483,021	\$12,057	\$470,964
St. James	841	\$2,176,368	\$21,210	\$2,155,158
St. John the Baptist	1,301	\$2,007,751	\$34,346	\$1,973,405
St. Landry	2,547	\$3,996,582	\$56,742	\$3,939,840
St. Martin	1,393	\$2,267,448	\$30,279	\$2,237,169
St. Mary	1,958	\$3,024,522	\$44,953	\$2,979,569
St. Tammany	8,420	\$24,159,959	\$188,933	\$23,971,026
Tangipahoa	4,170	\$7,090,064	\$110,101	\$6,979,963
Tensas	77	\$47,824	\$1,449	\$46,375
Terrebonne	3,491	\$6,454,395	\$81,484	\$6,372,911
Union	350	\$512,005	\$6,910	\$505,095
Vermilion	1,739	\$3,902,059	\$36,880	\$3,865,179
Vernon	761	\$1,529,284	\$17,362	\$1,511,922
Washington	983	\$1,333,069	\$20,061	\$1,313,008
Webster	807	\$1,346,264	\$15,882	\$1,330,382
West Baton Rouge	920	\$2,035,395	\$22,245	\$2,013,150
West Carroll	108	\$163,730	\$1,949	\$161,781
West Feliciana	419	\$1,241,467	\$10,595	\$1,230,872
Winn	347	\$561,776	\$8,032	\$553,744
Out of State	1,424	\$2,884,297	\$33,138	\$2,851,159
<b>Total</b>	<b>129,176</b>	<b>\$262,041,935</b>	<b>\$2,987,055</b>	<b>\$259,054,880</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>36. NET INCOME TAXES PAID TO OTHER STATES</b>				
Acadia	251	\$925,178	\$399,500	\$617,000
Allen	168	\$483,210	\$164,881	\$343,838
Ascension	715	\$4,985,713	\$1,292,672	\$3,878,466
Assumption	94	\$297,605	\$92,061	\$223,642
Avoyelles	283	\$963,757	\$315,370	\$666,253
Beauregard	303	\$1,086,576	\$393,062	\$720,345
Bienville	78	\$254,121	\$76,328	\$189,542
Bossier	868	\$6,134,335	\$1,810,075	\$4,598,533
Caddo	1,507	\$29,644,079	\$8,153,662	\$21,959,435
Calcasieu	1,031	\$9,704,216	\$2,174,742	\$7,702,875
Caldwell	205	\$656,223	\$277,539	\$388,686
Cameron	33	\$471,775	\$114,485	\$358,861
Catahoula	196	\$573,422	\$218,832	\$374,198
Claiborne	337	\$1,022,016	\$572,302	\$504,979
Concordia	1,261	\$2,971,635	\$1,707,549	\$1,417,910
DeSoto	147	\$572,174	\$205,400	\$376,708
East Baton Rouge	2,746	\$48,734,785	\$13,239,285	\$36,212,794
East Carroll	98	\$372,763	\$137,928	\$242,379
East Feliciana	139	\$606,168	\$265,453	\$360,930
Evangeline	258	\$629,693	\$326,248	\$386,400
Franklin	379	\$874,514	\$370,393	\$534,778
Grant	272	\$711,156	\$325,874	\$423,045
Iberia	338	\$1,874,119	\$483,600	\$1,423,132
Iberville	97	\$794,588	\$295,703	\$595,508
Jackson	182	\$671,308	\$302,096	\$394,255
Jefferson	2,689	\$37,527,537	\$7,563,244	\$30,264,283
Jefferson Davis	141	\$429,555	\$139,148	\$309,621
Lafayette	1,629	\$26,005,441	\$4,335,134	\$21,972,916
Lafourche	422	\$7,003,067	\$855,641	\$6,198,664
LaSalle	255	\$793,134	\$369,757	\$451,056
Lincoln	426	\$4,041,825	\$1,164,443	\$2,937,216
Livingston	872	\$3,990,044	\$1,202,778	\$2,886,030
Madison	338	\$607,660	\$383,110	\$257,590

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>36. NET INCOME TAXES PAID TO OTHER STATES ... Continued</b>				
Morehouse	641	\$1,824,861	\$844,228	\$1,048,520
Natchitoches	233	\$1,078,672	\$429,190	\$700,854
Orleans	3,523	\$48,526,283	\$11,948,469	\$37,423,731
Ouachita	1,609	\$10,415,473	\$3,191,566	\$7,631,399
Plaquemines	107	\$560,508	\$152,863	\$421,900
Pointe Coupee	103	\$1,134,255	\$257,683	\$901,105
Rapides	825	\$7,841,286	\$2,558,104	\$5,372,634
Red River	51	\$570,803	\$72,697	\$528,994
Richland	321	\$1,213,046	\$455,515	\$842,410
Sabine	221	\$867,257	\$353,481	\$565,662
St. Bernard	186	\$511,680	\$175,338	\$357,483
St. Charles	253	\$1,712,674	\$488,847	\$1,259,491
St. Helena	158	\$529,369	\$211,369	\$339,936
St. James	59	\$340,298	\$62,339	\$280,327
St. John the Baptist	156	\$547,113	\$177,494	\$388,485
St. Landry	435	\$1,360,078	\$510,224	\$958,921
St. Martin	229	\$1,095,477	\$279,301	\$833,150
St. Mary	224	\$2,140,699	\$588,833	\$1,576,643
St. Tammany	4,774	\$42,284,110	\$13,424,610	\$29,792,707
Tangipahoa	1,310	\$6,845,906	\$2,379,685	\$4,586,602
Tensas	71	\$278,241	\$80,325	\$200,184
Terrebonne	557	\$4,700,630	\$962,920	\$3,810,778
Union	842	\$2,866,358	\$1,624,484	\$1,362,979
Vermilion	293	\$1,065,996	\$365,799	\$739,213
Vernon	346	\$1,040,476	\$400,848	\$666,062
Washington	583	\$1,575,203	\$690,137	\$943,351
Webster	563	\$1,657,601	\$706,666	\$1,005,167
West Baton Rouge	90	\$734,334	\$141,782	\$598,501
West Carroll	504	\$1,277,951	\$724,691	\$594,954
West Feliciana	120	\$643,069	\$241,139	\$419,265
Winn	167	\$444,892	\$186,596	\$280,346
Out of State	2,827	\$20,966,976	\$7,290,140	\$14,271,939
<b>Total</b>	<b>41,139</b>	<b>\$365,064,967</b>	<b>\$101,705,658</b>	<b>\$270,875,561</b>



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>37. CONTRIBUTION OF TANGIBLE PROPERTY OF A SOPHISTICATED AND TECHNOLOGICAL NATURE TO EDUCATIONAL INSTITUTIONS</b>				
East Baton Rouge	17	\$36,832	\$4,666	\$32,177
All Other <sup>1</sup>	61	\$240,049	\$18,520	\$223,741
<b>Total</b>	<b>78</b>	<b>\$276,881</b>	<b>\$23,186</b>	<b>\$255,918</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>39. CERTAIN DISABILITIES</b>				
Ascension	14	\$27,699	\$171	\$45,127
Bossier	11	\$15,016	\$792	\$14,224
Caddo	22	\$28,794	\$1,452	\$27,360
Calcasieu	18	\$40,004	\$1,008	\$39,083
East Baton Rouge	40	\$68,254	\$2,654	\$67,175
Iberia	10	\$7,390	(\$4)	\$7,872
Jefferson	43	\$45,534	\$2,784	\$77,913
Lafayette	18	\$25,864	\$1,440	\$25,342
Orleans	39	\$51,555	\$2,389	\$51,342
Ouachita	10	\$4,961	\$432	\$9,734
Rapides	18	\$13,506	\$1,095	\$12,411
St. Landry	14	\$35,144	\$700	\$36,817
St. Tammany	20	(\$8)	\$833	\$14,554
Out of State	23	\$33,498	\$1,384	\$32,868
All Other <sup>2</sup>	125	\$176,564	\$8,955	\$168,149
<b>Total</b>	<b>425</b>	<b>\$573,775</b>	<b>\$26,085</b>	<b>\$629,971</b>

**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Assumption, Bossier, Caddo, Calcasieu, Claiborne, DeSoto, Iberville, Jefferson, Lafayette, Lincoln, Livingston, Orleans, Ouachita, Rapides, Richland, St. James, St. John the Baptist, St. Landry, St. Tammany, Tangipahoa, Terrebonne, Vernon, Webster, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Assumption, Avoyelles, Beauregard, Bienville, Caldwell, Claiborne, Concordia, East Feliciana, Evangeline, Franklin, Iberville, Jefferson Davis, Lafourche, Lincoln, Livingston, Morehouse, Natchitoches, Plaquemines, Pointe Coupee, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, Tangipahoa, Terrebonne, Union, Vermilion, Washington, Webster, West Baton Rouge, West Carroll, and West Feliciana.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>42. CERTAIN CHILD CARE EXPENSES</b>				
Acadia	871	\$1,461,578	\$382,413	\$1,326,937
Allen	197	\$309,113	\$59,876	\$277,191
Ascension	4,019	\$14,184,435	\$834,009	\$13,737,385
Assumption	470	\$965,602	\$192,171	\$877,266
Avoyelles	742	\$1,238,317	\$323,575	\$1,115,803
Beauregard	302	\$796,130	\$54,923	\$764,587
Bienville	219	\$241,897	\$83,492	\$203,529
Bossier	2,918	\$7,564,897	\$707,069	\$7,199,942
Caddo	5,670	\$10,220,134	\$2,199,354	\$9,314,348
Calcasieu	3,925	\$11,136,578	\$995,140	\$10,660,820
Caldwell	93	\$168,880	\$29,497	\$155,660
Cameron	38	\$157,012	\$2,993	\$155,031
Catahoula	75	\$72,460	\$40,265	\$56,078
Claiborne	269	\$268,407	\$122,068	\$205,771
Concordia	308	\$341,450	\$182,217	\$273,139
DeSoto	835	\$1,449,703	\$316,921	\$1,305,701
East Baton Rouge	11,412	\$30,479,470	\$3,985,494	\$28,796,119
East Carroll	99	\$80,732	\$67,477	\$60,400
East Feliciana	382	\$656,524	\$128,168	\$586,744
Evangeline	399	\$863,974	\$156,134	\$801,132
Franklin	222	\$286,727	\$100,753	\$249,147
Grant	277	\$582,016	\$70,370	\$545,298
Iberia	1,517	\$2,349,277	\$614,493	\$2,127,810
Iberville	814	\$1,532,083	\$324,088	\$1,385,110
Jackson	200	\$335,199	\$76,528	\$301,604
Jefferson	9,585	\$25,874,457	\$2,883,888	\$24,600,125
Jefferson Davis	320	\$699,902	\$102,866	\$653,872
Lafayette	6,488	\$19,641,285	\$1,473,813	\$18,938,621
Lafourche	1,763	\$5,587,346	\$459,779	\$5,395,504
LaSalle	99	\$186,292	\$27,260	\$173,728
Lincoln	883	\$1,747,470	\$291,536	\$1,639,254
Livingston	3,357	\$8,569,780	\$777,154	\$8,135,937
Madison	193	\$182,505	\$97,799	\$148,681

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>42. CERTAIN CHILD CARE EXPENSES ... Continued</b>				
Morehouse	434	\$610,412	\$200,630	\$528,436
Natchitoches	762	\$1,131,904	\$316,633	\$999,731
Orleans	8,115	\$26,195,443	\$3,401,744	\$24,891,557
Ouachita	3,029	\$6,598,415	\$909,215	\$6,144,638
Plaquemines	450	\$1,665,314	\$94,759	\$1,614,417
Pointe Coupee	408	\$995,746	\$128,202	\$939,119
Rapides	2,531	\$5,609,684	\$834,714	\$5,214,733
Red River	174	\$213,770	\$72,422	\$172,337
Richland	263	\$459,762	\$110,505	\$415,097
Sabine	241	\$258,926	\$106,235	\$211,574
St. Bernard	925	\$1,787,368	\$312,879	\$1,644,113
St. Charles	1,404	\$4,155,196	\$381,937	\$4,004,660
St. Helena	393	\$404,456	\$215,986	\$308,077
St. James	524	\$1,106,135	\$211,668	\$1,002,717
St. John the Baptist	1,015	\$1,473,326	\$434,092	\$1,288,066
St. Landry	1,562	\$2,526,631	\$692,416	\$2,259,425
St. Martin	1,139	\$2,419,996	\$357,003	\$2,255,882
St. Mary	849	\$1,146,530	\$385,088	\$999,434
St. Tammany	5,956	\$23,911,501	\$1,095,606	\$23,524,947
Tangipahoa	3,122	\$5,256,230	\$1,369,705	\$4,715,245
Tensas	39	\$86,866	\$13,633	\$79,391
Terrebonne	2,144	\$5,141,201	\$596,979	\$4,888,185
Union	277	\$444,513	\$104,885	\$397,038
Vermilion	1,050	\$2,466,282	\$275,998	\$2,344,331
Vernon	382	\$707,620	\$91,172	\$659,507
Washington	654	\$909,865	\$262,246	\$794,087
Webster	666	\$1,403,638	\$203,207	\$1,300,874
West Baton Rouge	883	\$2,676,176	\$205,813	\$2,556,119
West Carroll	66	\$73,908	\$31,781	\$59,506
West Feliciana	228	\$655,831	\$57,348	\$632,625
Winn	150	\$276,446	\$46,572	\$257,684
Out of State	5,935	\$9,267,387	\$987,000	\$8,781,908
<b>Total</b>	<b>104,731</b>	<b>\$262,268,110</b>	<b>\$32,671,656</b>	<b>\$248,053,734</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>45. SMALL-TOWN HEALTH PROFESSIONAL</b>				
Avoyelles	12	\$143,587	\$43,200	\$100,387
Lafayette	11	\$191,126	\$35,873	\$155,253
Ouachita	19	\$176,462	\$63,860	\$112,602
Rapides	11	\$125,068	\$36,130	\$88,938
Richland	12	\$104,444	\$42,519	\$61,925
All Other <sup>1</sup>	143	\$1,475,557	\$508,179	\$975,052
<b>Total</b>	<b>208</b>	<b>\$2,216,244</b>	<b>\$729,761</b>	<b>\$1,494,157</b>

[ 513 ]

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**Footnotes for Individual Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, Claiborne, DeSoto, East Baton Rouge, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse, Natchitoches, Orleans, Pointe Coupee, Red River, Sabine, St. Helena, St. James, St. John the Baptist, St. Landry, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Union, Vermilion, Vernon, Washington, Webster, West Carroll, West Feliciana, Winn, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>65. REHABILITATION OF HISTORIC STRUCTURES</b>				
Ascension	14	\$766,223	\$734,138	\$212,076
Bossier	17	\$855,851	\$184,477	\$703,415
Caddo	47	\$6,443,444	\$1,990,846	\$4,458,850
East Baton Rouge	243	\$18,733,273	\$11,364,279	\$7,588,457
Jefferson	145	\$13,545,343	\$7,104,370	\$6,512,776
Lafayette	69	\$9,929,612	\$3,050,746	\$6,890,687
Lafourche	12	\$210,208	\$149,384	\$65,082
Livingston	18	\$484,777	\$465,443	\$204,258
Orleans	296	\$13,632,411	\$9,576,136	\$4,216,721
Ouachita	26	\$1,538,370	\$670,261	\$887,622
Rapides	10	\$803,897	\$651,302	\$176,170
St. Tammany	113	\$12,544,379	\$9,908,257	\$3,390,004
Tangipahoa	17	\$1,465,620	\$793,482	\$700,439
Out of State	51	\$3,088,843	\$2,043,972	\$1,053,722
All Other <sup>1</sup>	82	\$6,441,171	\$3,717,507	\$2,866,120
<b>Total</b>	<b>1,160</b>	<b>\$90,483,422</b>	<b>\$52,404,600</b>	<b>\$39,926,399</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>71. DONATIONS TO SCHOOL TUITION ORGANIZATION (Credit)</b>				
Caddo	14	\$631,318	\$155,532	\$486,711
East Baton Rouge	74	\$4,362,689	\$2,897,701	\$1,883,888
Jefferson	56	\$2,829,759	\$2,021,238	\$874,472
Lafayette	21	\$4,121,114	\$1,993,799	\$2,145,814
Orleans	38	\$1,474,569	\$977,486	\$527,483
Ouachita	15	\$524,247	\$458,755	\$154,792
St. Tammany	18	\$331,481	(\$15,036)	\$362,603
All Other <sup>2</sup>	64	\$4,790,211	\$846,025	\$3,984,189
<b>Total</b>	<b>300</b>	<b>\$19,065,388</b>	<b>\$9,335,500</b>	<b>\$10,419,952</b>
<b>72. REHABILITATION OF AN OWNER OCCUPIED RESIDENTIAL OR MIXED-USE PROPERTY</b>				
Orleans	42	\$271,266	\$121,448	\$199,507
All Other <sup>3</sup>	21	\$129,662	\$62,365	\$83,931
<b>Total</b>	<b>74</b>	<b>\$479,647</b>	<b>\$221,590</b>	<b>\$327,744</b>

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**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Bienville, Calcasieu, Claiborne, Iberia, Iberville, Jefferson Davis, Lincoln, Natchitoches, Plaquemine, Pointe Coupee, Red River, St. Bernard, St. Charles, St. John the Baptist, St. Landry, St. Martin, St. Mary, Terrebonne, Vermilion, Vernon, Washington, West Baton Rouge, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Bossier, Caldwell, Concordia, Evangeline, Iberia, Iberville, Lafourche, Lincoln, Morehouse, Natchitoches, Plaquemine, Rapides, Richland, St. Landry, St. Mary, Tangipahoa, Vermilion, West Feliciana, Winn, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Avoyelles, Caddo, Iberville, Jefferson, Lafayette, Lincoln, Livingston, Ouachita, Rapides, St. Tammany, Tangipahoa, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>74. EARNED INCOME TAX CREDIT</b>				
Acadia	8,604	\$2,082,043	\$1,054,847	\$1,807,631
Allen	2,740	\$868,661	\$324,455	\$673,191
Ascension	11,750	\$3,939,247	\$1,363,324	\$3,042,811
Assumption	2,691	\$849,191	\$321,739	\$642,118
Avoyelles	5,720	\$1,717,369	\$732,174	\$1,254,232
Beauregard	3,492	\$1,084,611	\$377,237	\$841,105
Bienville	1,860	\$560,400	\$226,026	\$425,379
Bossier	12,854	\$4,188,926	\$1,524,162	\$3,207,656
Caddo	34,748	\$10,475,430	\$4,287,984	\$7,739,919
Calcasieu	22,209	\$6,729,916	\$2,559,803	\$5,117,912
Caldwell	1,201	\$364,228	\$146,060	\$279,771
Cameron	525	\$161,822	\$57,037	\$126,760
Catahoula	1,261	\$344,776	\$150,924	\$251,207
Claiborne	1,846	\$563,595	\$225,186	\$419,176
Concordia	2,664	\$826,026	\$362,010	\$594,082
DeSoto	3,746	\$1,206,148	\$448,897	\$910,542
East Baton Rouge	54,820	\$16,889,367	\$6,806,008	\$12,566,611
East Carroll	1,037	\$306,661	\$147,602	\$211,162
East Feliciana	2,202	\$735,684	\$260,049	\$562,512
Evangeline	4,745	\$1,327,284	\$591,871	\$971,678
Franklin	3,180	\$886,511	\$407,696	\$633,233
Grant	2,258	\$743,076	\$264,119	\$571,204
Iberia	11,001	\$3,096,784	\$1,430,890	\$2,231,854
Iberville	4,233	\$1,374,372	\$535,737	\$1,034,756
Jackson	1,811	\$525,405	\$204,729	\$399,158
Jefferson	53,339	\$16,307,348	\$6,212,017	\$12,266,276
Jefferson Davis	3,675	\$1,115,300	\$425,471	\$844,029
Lafayette	29,551	\$8,815,713	\$3,508,647	\$6,667,731
Lafourche	10,075	\$2,961,019	\$1,149,664	\$2,240,794
LaSalle	1,427	\$453,695	\$163,513	\$350,058
Lincoln	5,096	\$1,438,747	\$596,277	\$1,069,785
Livingston	14,185	\$4,793,874	\$1,611,492	\$3,751,749
Madison	1,759	\$474,620	\$250,670	\$332,186

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>74. EARNED INCOME TAX CREDIT ... Continued</b>				
Morehouse	4,028	\$1,138,928	\$519,579	\$830,296
Natchitoches	4,982	\$1,482,865	\$605,959	\$1,106,239
Orleans	47,696	\$13,607,328	\$5,827,574	\$9,907,803
Ouachita	21,748	\$6,477,921	\$2,732,957	\$4,799,913
Plaquemines	2,360	\$763,408	\$274,657	\$581,462
Pointe Coupee	2,545	\$814,317	\$293,862	\$620,743
Rapides	16,647	\$5,304,498	\$1,988,000	\$4,000,396
Red River	1,169	\$372,322	\$146,769	\$272,041
Richland	2,985	\$892,936	\$376,410	\$654,929
Sabine	2,710	\$851,021	\$318,269	\$656,886
St. Bernard	6,023	\$1,963,609	\$785,850	\$1,468,816
St. Charles	5,120	\$1,712,617	\$605,543	\$1,310,434
St. Helena	2,132	\$663,732	\$292,087	\$481,941
St. James	2,659	\$877,734	\$325,002	\$653,225
St. John The Baptist	6,044	\$1,975,834	\$779,471	\$1,477,698
St. Landry	13,627	\$4,155,179	\$1,774,581	\$3,051,726
St. Martin	7,875	\$2,369,075	\$993,289	\$1,758,333
St. Mary	7,394	\$2,138,924	\$949,428	\$1,554,315
St. Tammany	23,154	\$7,438,922	\$2,508,204	\$5,808,488
Tangipahoa	17,369	\$5,261,322	\$2,204,024	\$3,892,831
Tensas	645	\$180,601	\$85,018	\$128,286
Terrebonne	13,930	\$3,995,651	\$1,635,534	\$2,969,893
Union	2,753	\$819,026	\$327,167	\$614,755
Vermilion	7,688	\$2,319,463	\$911,355	\$1,758,132
Vernon	4,005	\$1,222,949	\$454,204	\$936,600
Washington	6,105	\$1,865,402	\$772,387	\$1,380,377
Webster	4,977	\$1,526,264	\$579,895	\$1,155,122
West Baton Rouge	3,192	\$1,084,920	\$387,279	\$831,948
West Carroll	1,380	\$418,361	\$157,815	\$317,332
West Feliciana	1,027	\$358,158	\$122,153	\$277,291
Winn	1,617	\$521,527	\$187,213	\$403,589
Out of State	12,701	\$3,188,350	\$1,412,450	\$2,377,240
<b>Total</b>	<b>580,592</b>	<b>\$175,971,013</b>	<b>\$70,062,302</b>	<b>\$132,077,348</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>76. INVENTORY TAX/ADVALOREM TAX</b>				
Acadia	24	\$158,638	\$15,894	\$147,559
Allen	16	\$777,140	\$181,614	\$598,300
Ascension	27	\$494,508	\$45,800	\$460,596
Avoyelles	13	\$295,400	\$22,584	\$281,009
Bossier	70	\$1,121,592	\$186,855	\$986,081
Caddo	140	\$8,445,209	\$2,299,655	\$6,971,768
Calcasieu	46	\$875,551	\$123,261	\$803,876
Catahoula	12	\$61,803	\$48,520	\$29,230
Concordia	26	\$83,398	\$133,465	\$57,725
East Baton Rouge	184	\$10,511,124	\$3,316,091	\$7,690,831
Evangeline	23	\$121,344	\$19,798	\$105,455
Franklin	25	\$119,703	\$31,709	\$102,636
Iberia	45	\$623,842	\$94,676	\$545,481
Jefferson	180	\$12,480,316	\$2,971,013	\$10,508,616
Lafayette	264	\$12,019,043	\$4,042,671	\$8,866,125
Lafourche	40	\$4,501,717	\$1,311,298	\$3,315,872
LaSalle	12	\$24,496	\$45,030	\$7,488
Lincoln	41	\$569,073	\$129,249	\$491,916
Livingston	24	\$148,212	\$39,605	\$121,657
Natchitoches	25	\$242,741	\$62,867	\$193,065
Orleans	147	\$6,199,480	\$1,536,706	\$5,114,171
Ouachita	158	\$3,495,015	\$1,497,576	\$2,491,684

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>76. INVENTORY TAX/ADVALOREM TAX ... Continued</b>				
Pointe Coupee	16	\$401,742	\$71,331	\$383,704
Rapides	54	\$2,755,989	\$645,639	\$2,127,530
St. Landry	39	\$199,564	\$37,855	\$165,700
St. Martin	37	\$304,231	\$122,011	\$226,398
St. Mary	16	\$163,443	\$13,070	\$154,361
St. Tammany	117	\$4,256,459	\$1,320,485	\$3,485,889
Tangipahoa	51	\$1,900,744	\$256,744	\$1,657,453
Terrebonne	38	\$2,371,739	\$677,243	\$2,048,244
Union	24	\$229,916	\$79,994	\$190,986
Vermilion	21	\$203,459	\$51,922	\$164,381
Webster	27	\$173,506	\$55,966	\$144,285
Out of State	379	\$9,728,952	\$6,734,708	\$5,865,957
All Other <sup>1</sup>	146	\$4,550,103	\$771,813	\$3,888,200
<b>Total</b>	<b>2,507</b>	<b>\$90,609,192</b>	<b>\$28,994,718</b>	<b>\$70,394,229</b>
<b>78. AD VALOREM TAX ON OFFSHORE VESSELS</b>				
Jefferson	21	\$8,063,969	\$176,123	\$8,014,692
Lafayette	11	\$420,133	\$594,876	\$347,039
Lafourche	27	\$172,195	\$994,976	\$142,285
Orleans	43	\$1,727,002	\$1,900,789	\$1,054,887
Out of State	46	\$155,610	\$642,265	\$118,324
All Other <sup>2</sup>	20	\$141,152	\$171,672	\$102,454
<b>Total</b>	<b>168</b>	<b>\$10,680,061</b>	<b>\$4,480,701</b>	<b>\$9,779,681</b>

**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Beauregard, Bienville, Caldwell, Cameron, Claiborne, DeSoto, East Carroll, East Feliciana, Grant, Iberville, Jackson, Jefferson, Morehouse, Plaquemines, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, Tensas, Vernon, Washington, West Baton Rouge, West Feliciana, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: East Baton Rouge, Iberia, St. Charles, St. Mary, St. Tammany, and Terrebonne.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>81. LA CITIZENS PROPERTY INSURANCE CORPORATION ASSESSMENT</b>				
Acadia	27	\$55,803	\$672	\$86,544
Ascension	61	\$155,839	\$943	\$157,390
Assumption	10	\$10,033	\$282	\$9,830
Bossier	41	\$61,233	\$474	\$62,521
Caddo	94	\$4,577,314	\$1,014	\$4,578,100
Calcasieu	74	\$516,497	\$1,336	\$519,744
East Baton Rouge	300	\$1,895,356	\$35,197	\$1,939,791
Grant	12	\$17,250	\$159	\$19,561
Iberia	18	\$42,517	\$697	\$41,992
Iberville	22	\$45,625	(\$28)	\$46,762
Jefferson	327	\$1,101,955	\$6,489	\$1,218,321
Jefferson Davis	10	\$22,770	\$39	\$23,479
Lafayette	92	\$2,784,831	\$2,544	\$2,794,903
Lafourche	26	\$339,217	\$867	\$341,142
Lincoln	17	\$1,148,702	\$276	\$1,148,448
Livingston	70	\$153,661	\$435	\$159,157
Natchitoches	10	\$53,249	\$67	\$53,190
Orleans	256	\$1,109,631	\$12,278	\$1,109,224

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>81. LA CITIZENS PROPERTY INSURANCE CORPORATION ASSESSMENT ... Continued</b>				
Ouachita	67	\$356,884	\$1,028	\$464,671
Plaquemines	16	\$15,781	(\$386)	\$16,472
Rapides	50	\$295,738	\$672	\$297,590
St. Bernard	17	\$24,659	\$273	\$25,045
St. Charles	33	\$97,843	\$599	\$97,817
St. John the Baptist	24	\$61,075	\$510	\$60,716
St. Landry	18	\$23,961	\$308	\$26,593
St. Martin	17	\$80,402	\$349	\$80,139
St. Mary	13	\$6,507	\$215	\$14,552
St. Tammany	238	\$1,292,980	\$5,013	\$1,328,061
Tangipahoa	62	\$97,381	\$892	\$98,187
Terrebonne	29	\$456,907	\$727	\$456,384
Vermilion	13	\$28,270	\$340	\$28,729
Washington	14	\$13,111	\$251	\$12,932
Webster	10	\$19,980	\$217	\$19,786
Out of State	64	\$336,288	\$1,618	\$336,558
All Other <sup>1</sup>	125	\$698,940	\$2,241	\$703,554
<b>Total</b>	<b>2,277</b>	<b>\$17,998,190</b>	<b>\$78,608</b>	<b>\$18,377,885</b>

[ 517 ]

**Footnotes for Individual Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Avoyelles, Beauregard, Caldwell, Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Carroll, East Feliciana, Evangeline, Franklin, Jackson, LaSalle, Morehouse, Pointe Coupee, Red River, Richland, Sabine, St. Helena, St. James, Tensas, Union, Vernon, West Baton Rouge, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>83. MILK PRODUCERS</b>				
Tangipahoa	51	\$57,652	\$424,800	\$4,173
Washington	28	\$22,261	\$255,600	\$0
All Other <sup>1</sup>	19	\$47,407	\$140,400	\$3,284
<b>Total</b>	<b>98</b>	<b>\$127,320</b>	<b>\$820,800</b>	<b>\$7,457</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>84. CONVERSION OF VEHICLES TO ALTERNATIVE FUEL</b>				
Ascension	10	\$50,974	\$25,000	\$30,974
Calcasieu	11	\$54,799	\$22,553	\$32,246
East Baton Rouge	35	\$463,962	\$85,570	\$383,392
Jefferson	24	\$129,416	\$59,332	\$77,584
Lafayette	14	\$67,694	\$31,448	\$39,257
Orleans	34	\$876,548	\$72,176	\$811,975
St. Tammany	29	\$239,312	\$65,815	\$176,962
Out of State	11	\$66,694	\$22,141	\$46,626
All Other <sup>2</sup>	63	\$426,145	\$139,649	\$290,511
<b>Total</b>	<b>231</b>	<b>\$2,375,544</b>	<b>\$523,684</b>	<b>\$1,889,527</b>

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**Footnotes for Individual Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Feliciana, Franklin, St. Helena, and Out of State.
2. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Bossier, Caddo, Caldwell, Franklin, Iberia, Jefferson Davis, Lafourche, Lincoln, Livingston, Natchitoches, Ouachita, Plaquemines, Rapides, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, Tangipahoa, Terrebonne, Vernon, West Baton Rouge, and West Feliciana.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>85. SCHOOL READINESS CHILD CARE</b>				
Acadia	48	\$85,178	\$14,685	\$80,726
Allen	11	\$15,243	\$1,518	\$14,320
Ascension	263	\$829,207	\$37,413	\$804,966
Avoyelles	87	\$201,553	\$11,928	\$197,104
Beauregard	30	\$80,474	\$10,773	\$77,410
Bossier	203	\$472,680	\$51,568	\$450,517
Caddo	530	\$1,230,135	\$118,156	\$1,181,058
Calcasieu	548	\$1,859,824	\$90,889	\$1,813,889
Cameron	11	\$51,977	\$622	\$51,355
DeSoto	36	\$112,756	\$8,242	\$109,370
East Baton Rouge	1,230	\$3,611,419	\$261,862	\$3,480,402
East Feliciana	23	\$52,218	\$2,949	\$49,932
Evangeline	47	\$154,732	\$6,856	\$149,285
Franklin	11	\$32,380	\$1,889	\$30,491
Grant	41	\$76,728	\$8,900	\$73,691
Iberia	76	\$112,180	\$19,020	\$104,282
Iberville	49	\$122,047	\$10,712	\$116,344
Jackson	15	\$38,203	\$2,661	\$36,024
Jefferson	637	\$1,200,782	\$183,106	\$1,126,557
Jefferson Davis	14	\$40,806	\$1,480	\$39,436
Lafayette	448	\$1,008,899	\$90,497	\$970,589
Lafourche	144	\$398,321	\$19,476	\$388,031
Lincoln	114	\$300,902	\$19,607	\$293,866
Livingston	190	\$389,866	\$39,945	\$363,150
Morehouse	48	\$117,778	\$5,031	\$113,944
Natchitoches	99	\$241,204	\$18,869	\$231,480
Orleans	687	\$1,977,697	\$186,476	\$1,894,488

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>85. SCHOOL READINESS CHILD CARE ... Continued</b>				
Ouachita	295	\$719,905	\$43,954	\$693,925
Plaquemines	10	\$27,192	\$1,162	\$26,030
Pointe Coupee	45	\$154,345	\$7,428	\$148,658
Rapides	320	\$746,565	\$70,019	\$710,483
Richland	12	\$45,637	\$821	\$44,941
St. Bernard	105	\$173,728	\$22,558	\$166,533
St. Charles	126	\$377,129	\$19,523	\$364,775
St. Helena	11	\$6,165	\$3,270	\$4,766
St. James	27	\$41,703	\$6,588	\$38,081
St. John the Baptist	65	\$93,685	\$12,336	\$86,019
St. Landry	152	\$247,434	\$43,991	\$230,457
St. Martin	84	\$110,021	\$33,117	\$97,318
St. Mary	34	\$58,865	\$6,066	\$56,376
St. Tammany	751	\$2,500,986	\$157,819	\$2,433,870
Tangipahoa	337	\$891,871	\$69,139	\$858,042
Terrebonne	160	\$355,461	\$16,687	\$344,020
Union	15	\$30,418	\$3,274	\$27,354
Vermilion	97	\$207,982	\$11,916	\$200,477
Vernon	22	\$35,137	\$5,310	\$34,273
Washington	66	\$111,892	\$16,542	\$104,151
Webster	39	\$94,728	\$4,409	\$91,768
West Baton Rouge	75	\$225,711	\$11,241	\$220,098
West Feliciana	11	\$43,518	\$634	\$42,884
Out of State	249	\$573,191	\$33,304	\$556,834
All Other <sup>1</sup>	69	\$113,082	\$15,561	\$103,837
<b>Total</b>	<b>8,817</b>	<b>\$22,801,540</b>	<b>\$1,841,799</b>	<b>\$21,928,677</b>

**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Bienville, Caldwell, Catahoula, Claiborne, Concordia, East Carroll, LaSalle, Madison, Red River, Sabine, Tensas, West Carroll, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>86. SCHOOL READINESS CHILD CARE PROVIDER</b>				
Caddo	19	\$63,256	\$340,964	\$0
Calcasieu	14	\$24,507	\$257,590	\$1,163
East Baton Rouge	29	\$153,875	\$685,923	\$43,228
Jefferson	29	\$61,780	\$277,495	\$3,995
Lafayette	12	\$49,627	\$352,721	\$0
Orleans	23	\$49,945	\$328,483	\$4,443
Rapides	14	\$30,225	\$237,460	\$7,448
St. Landry	13	\$34,613	\$286,388	\$0
St. Tammany	12	\$64,777	\$227,457	\$11,484
Tangipahoa	17	\$98,594	\$297,362	\$5,632
All Other <sup>1</sup>	127	\$289,615	\$1,923,254	\$7,112
<b>Total</b>	<b>309</b>	<b>\$920,814</b>	<b>\$5,215,097</b>	<b>\$84,505</b>

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[ 520 ]

**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Avoyelles, Bienville, Bossier, Concordia, DeSoto, Franklin, Grant, Iberia, Jackson, Jefferson Davis, Lafourche, Lincoln, Livingston, Madison, Morehouse, Natchitoches, Ouachita, Pointe Coupee, Richland, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, Terrebonne, Union, Vermilion, Vernon, Washington, West Baton Rouge, West Feliciana, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>87. SCHOOL READINESS CHILD CARE DIRECTORS AND STAFF</b>				
Acadia	63	\$48,148	\$203,540	\$2,087
Allen	19	\$13,041	\$58,379	\$23
Ascension	62	\$102,616	\$190,164	\$24,852
Assumption	15	\$24,086	\$46,807	\$3,930
Avoyelles	77	\$72,697	\$249,347	\$784
Beauregard	19	\$34,072	\$55,339	\$10,939
Bienville	13	\$9,345	\$40,201	\$0
Bossier	67	\$107,054	\$213,221	\$35,756
Caddo	297	\$282,526	\$968,460	\$54,470
Calcasieu	198	\$268,065	\$603,996	\$66,637
Concordia	24	\$17,771	\$73,812	\$77
DeSoto	21	\$43,523	\$64,390	\$19,600
East Baton Rouge	514	\$571,300	\$1,589,305	\$96,919
East Carroll	16	\$11,888	\$54,861	\$0
East Feliciana	21	\$37,971	\$70,367	\$13,858
Evangeline	30	\$28,467	\$98,126	\$2,186
Franklin	27	\$26,287	\$87,884	\$5,229
Grant	31	\$39,694	\$90,349	\$7,440
Iberia	114	\$98,812	\$364,761	\$15,848
Iberville	66	\$98,332	\$201,833	\$23,942
Jackson	15	\$24,506	\$49,335	\$5,999
Jefferson	446	\$600,147	\$1,406,201	\$155,953
Jefferson Davis	20	\$12,926	\$68,356	\$605
Lafayette	239	\$312,908	\$752,218	\$83,148
Lafourche	69	\$115,815	\$216,460	\$30,093
Lincoln	65	\$66,442	\$209,959	\$3,471
Livingston	75	\$130,237	\$249,347	\$27,381
Madison	28	\$23,303	\$89,013	\$0
Morehouse	58	\$58,750	\$187,421	\$2,012

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>87. SCHOOL READINESS CHILD CARE DIRECTORS AND STAFF ... Continued</b>				
Natchitoches	57	\$87,661	\$174,779	\$30,670
Orleans	493	\$428,998	\$1,582,963	\$30,761
Ouachita	162	\$160,820	\$495,730	\$22,878
Plaquemines	26	\$59,737	\$86,270	\$19,747
Pointe Coupee	71	\$73,692	\$215,121	\$7,814
Rapides	181	\$250,537	\$548,150	\$71,388
Red River	16	\$26,484	\$48,234	\$2,994
Richland	26	\$20,073	\$84,968	\$0
Sabine	15	\$31,170	\$41,470	\$9,338
St. Bernard	71	\$88,298	\$223,042	\$13,598
St. Charles	76	\$88,641	\$249,446	\$6,551
St. Helena	37	\$22,415	\$120,144	\$0
St. James	16	\$18,684	\$49,843	\$7,652
St. John the Baptist	37	\$33,122	\$116,351	\$5,059
St. Landry	189	\$188,970	\$609,929	\$45,779
St. Martin	76	\$78,450	\$249,027	\$11,807
St. Mary	55	\$43,159	\$179,834	\$280
St. Tammany	271	\$440,606	\$839,910	\$119,942
Tangipahoa	225	\$332,547	\$687,464	\$96,763
Terrebonne	69	\$127,419	\$209,547	\$48,065
Union	13	\$6,310	\$42,649	\$0
Vermilion	69	\$79,475	\$219,369	\$15,049
Vernon	36	\$86,279	\$112,978	\$24,824
Washington	95	\$106,478	\$304,440	\$15,029
Webster	33	\$22,953	\$110,189	\$126
West Baton Rouge	61	\$78,204	\$187,156	\$15,432
Out of State	87	\$113,878	\$264,707	\$36,688
All Other <sup>1</sup>	49	\$71,908	\$156,843	\$16,310
<b>Total</b>	<b>5,321</b>	<b>\$6,447,697</b>	<b>\$16,764,005</b>	<b>\$1,367,783</b>

**Footnotes for Individual Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caldwell, Cameron, Catahoula, Claiborne, LaSalle, Tensas, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>88. SCHOOL READINESS BUSINESS-SUPPORTED CHILDCARE</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>89. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES</b>				
Caddo	23	\$781,214	\$61,131	\$726,476
Caldwell	24	\$234,734	\$104,000	\$160,851
East Baton Rouge	82	\$1,663,772	\$337,010	\$1,363,881
Lafayette	24	\$444,490	\$91,101	\$369,404
LaSalle	23	\$174,816	\$113,000	\$87,837
Lincoln	42	\$431,222	\$168,000	\$270,897
Natchitoches	26	\$621,438	\$108,834	\$518,007
Orleans	16	\$606,373	\$32,303	\$583,813
Ouachita	52	\$996,028	\$198,298	\$837,187
Pointe Coupee	38	\$549,717	\$144,500	\$414,189
Winn	19	\$160,899	\$93,000	\$99,146
Out of State	18	\$571,455	\$30,643	\$544,138
All Other <sup>1</sup>	69	\$995,385	\$266,403	\$762,536
<b>Total</b>	<b>456</b>	<b>\$8,231,543</b>	<b>\$1,748,223</b>	<b>\$6,738,362</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>91. DONATIONS TO SCHOOL TUITION ORGANIZATION (Rebate)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

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**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Bienville, Bossier, Calcasieu, Catahoula, Concordia, DeSoto, Franklin, Grant, Iberia, Jackson, Jefferson, Lafourche, Livingston, Rapides, Richland, St. Landry, St. Martin, St. Tammany, Terrebonne, Union, Vermilion, and West Baton Rouge.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>93. FEDERAL INCOME TAX DEDUCTION</b>				
Acadia	14,865	\$36,652,952	\$5,637,833	\$31,015,119
Allen	5,539	\$13,665,178	\$2,219,670	\$11,445,508
Ascension	40,321	\$151,757,386	\$27,430,240	\$124,327,146
Assumption	5,800	\$16,852,985	\$2,830,112	\$14,022,873
Avoyelles	9,590	\$22,864,493	\$3,707,969	\$19,156,524
Beauregard	9,249	\$25,655,584	\$4,195,039	\$21,460,545
Bienville	3,075	\$7,030,808	\$1,175,207	\$5,855,601
Bossier	33,849	\$102,599,740	\$18,318,161	\$84,281,579
Caddo	62,217	\$223,723,825	\$47,700,192	\$176,023,633
Calcasieu	58,125	\$205,164,981	\$38,489,482	\$166,675,499
Caldwell	2,304	\$5,406,473	\$883,236	\$4,523,237
Cameron	1,835	\$6,876,689	\$1,304,281	\$5,572,408
Catahoula	1,998	\$4,412,910	\$680,026	\$3,732,884
Claiborne	3,119	\$6,676,754	\$1,128,703	\$5,548,051
Concordia	4,128	\$8,314,068	\$1,518,779	\$6,795,289
DeSoto	7,714	\$23,504,012	\$4,426,442	\$19,077,570
East Baton Rouge	122,856	\$506,534,301	\$112,144,220	\$394,390,081
East Carroll	1,147	\$2,581,111	\$425,567	\$2,155,544
East Feliciana	5,281	\$14,447,028	\$2,427,636	\$12,019,392
Evangeline	7,707	\$19,207,532	\$3,027,420	\$16,180,112
Franklin	4,395	\$9,442,122	\$1,495,292	\$7,946,830
Grant	5,286	\$11,943,825	\$1,782,750	\$10,161,075
Iberia	17,872	\$46,065,841	\$8,133,401	\$37,932,440
Iberville	8,679	\$25,404,455	\$4,522,543	\$20,881,912
Jackson	3,841	\$8,856,465	\$1,402,805	\$7,453,660
Jefferson	125,883	\$418,589,945	\$82,686,254	\$335,903,691
Jefferson Davis	7,556	\$19,713,812	\$3,115,175	\$16,598,637
Lafayette	71,973	\$278,364,322	\$57,445,494	\$220,918,828
Lafourche	24,998	\$85,057,880	\$15,821,665	\$69,236,215
LaSalle	3,367	\$8,925,721	\$1,441,209	\$7,484,512
Lincoln	10,283	\$34,489,136	\$6,623,289	\$27,865,847
Livingston	41,519	\$120,506,986	\$19,799,822	\$100,707,164
Madison	1,941	\$3,422,278	\$558,849	\$2,863,429

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>93. FEDERAL INCOME TAX DEDUCTION ... <i>Continued</i></b>				
Morehouse	5,712	\$11,372,215	\$1,843,430	\$9,528,785
Natchitoches	9,145	\$25,026,487	\$4,362,948	\$20,663,539
Orleans	94,928	\$388,147,395	\$85,200,121	\$302,947,274
Ouachita	39,462	\$123,750,001	\$23,452,803	\$100,297,198
Plaquemines	6,157	\$23,103,975	\$4,534,028	\$18,569,947
Pointe Coupee	5,970	\$18,389,366	\$3,420,941	\$14,968,425
Rapides	34,325	\$106,562,572	\$20,119,633	\$86,442,939
Red River	1,848	\$6,039,617	\$1,375,025	\$4,664,592
Richland	4,866	\$12,444,601	\$2,267,247	\$10,177,354
Sabine	5,635	\$15,321,807	\$2,565,243	\$12,756,564
St. Bernard	11,249	\$25,250,263	\$3,941,356	\$21,308,907
St. Charles	15,682	\$53,481,396	\$9,312,084	\$44,169,312
St. Helena	3,031	\$6,159,938	\$938,658	\$5,221,280
St. James	6,142	\$19,174,422	\$3,229,892	\$15,944,530
St. John the Baptist	11,351	\$26,868,708	\$4,192,341	\$22,676,367
St. Landry	22,296	\$55,153,989	\$8,877,870	\$46,276,119
St. Martin	14,486	\$36,112,686	\$5,911,172	\$30,201,514
St. Mary	12,652	\$32,677,100	\$5,455,555	\$27,221,545
St. Tammany	81,994	\$349,888,740	\$73,272,533	\$276,616,207
Tangipahoa	34,290	\$91,511,473	\$16,177,355	\$75,334,118
Tensas	880	\$2,219,720	\$397,147	\$1,822,573
Terrebonne	28,073	\$83,487,647	\$14,808,447	\$68,679,200
Union	5,544	\$12,818,531	\$2,326,065	\$10,492,466
Vermilion	16,107	\$42,994,484	\$6,881,761	\$36,112,723
Vernon	9,667	\$22,550,464	\$3,552,846	\$18,997,618
Washington	9,774	\$20,130,378	\$3,094,405	\$17,035,973
Webster	9,471	\$23,584,266	\$3,994,844	\$19,589,422
West Baton Rouge	8,374	\$25,593,349	\$4,478,432	\$21,114,917
West Carroll	2,682	\$5,249,656	\$868,742	\$4,380,914
West Feliciana	3,148	\$12,364,640	\$2,488,116	\$9,876,524
Winn	3,083	\$10,216,253	\$2,270,861	\$7,945,392
Out of State	174,662	\$372,624,154	\$81,628,275	\$290,995,879
<b>Total</b>	<b>1,420,998</b>	<b>\$4,534,981,891</b>	<b>\$891,738,939</b>	<b>\$3,643,242,952</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>94. INTEREST ON UNITED STATES GOVERNMENT OBLIGATIONS</b>				
Acadia	162	\$1,137,575	\$9,067	\$1,128,508
Allen	41	\$278,018	\$4,661	\$273,357
Ascension	465	\$3,114,078	\$39,030	\$3,075,048
Assumption	103	\$974,410	\$6,361	\$968,049
Avoyelles	55	\$307,094	\$8,795	\$298,299
Beauregard	86	\$494,640	\$13,122	\$481,518
Bienville	32	\$129,794	\$2,438	\$127,356
Bossier	420	\$2,530,846	\$47,582	\$2,483,264
Caddo	971	\$23,307,104	\$180,525	\$23,126,579
Calcasieu	799	\$6,884,159	\$73,443	\$6,810,716
Caldwell	13	\$98,489	\$589	\$97,900
Cameron	27	\$151,949	\$606	\$151,343
Catahoula	14	\$75,706	\$216	\$75,490
Claiborne	39	\$186,373	\$5,983	\$180,390
Concordia	42	\$253,656	\$2,723	\$250,933
DeSoto	105	\$1,078,684	\$4,596	\$1,074,088
East Baton Rouge	1,985	\$26,695,988	\$296,140	\$26,399,848
East Feliciana	41	\$145,192	\$5,258	\$139,934
Evangeline	81	\$484,816	\$18,330	\$466,486
Franklin	25	\$117,830	\$2,835	\$114,995
Grant	24	\$92,501	\$3,202	\$89,299
Iberia	286	\$3,192,106	\$59,133	\$3,132,973
Iberville	125	\$1,005,622	\$8,982	\$996,640
Jackson	15	\$43,012	\$5,686	\$37,326
Jefferson	2,262	\$24,003,399	\$413,019	\$23,590,380
Jefferson Davis	85	\$766,944	\$8,270	\$758,674
Lafayette	1,299	\$17,723,497	\$164,756	\$17,558,741
Lafourche	407	\$3,780,895	\$65,034	\$3,715,861
LaSalle	25	\$117,693	\$3,475	\$114,218
Lincoln	182	\$2,148,801	\$19,697	\$2,129,104
Livingston	237	\$1,073,469	\$18,880	\$1,054,589
Morehouse	78	\$394,054	\$4,249	\$389,805

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>94. INTEREST ON UNITED STATES GOVERNMENT OBLIGATIONS ... Continued</b>				
Natchitoches	94	\$930,401	\$5,693	\$924,708
Orleans	1,679	\$25,147,073	\$290,314	\$24,856,759
Ouachita	379	\$4,423,930	\$40,351	\$4,383,579
Plaquemines	80	\$710,614	\$11,506	\$699,108
Pointe Coupee	104	\$612,269	\$6,344	\$605,925
Rapides	433	\$6,896,950	\$66,106	\$6,830,844
Red River	18	\$113,458	\$1,037	\$112,421
Richland	22	\$233,072	\$2,256	\$230,816
Sabine	49	\$407,761	\$1,958	\$405,803
St. Bernard	58	\$333,397	\$7,967	\$325,430
St. Charles	196	\$1,874,253	\$32,191	\$1,842,062
St. Helena	17	\$33,505	\$959	\$32,546
St. James	153	\$847,980	\$19,244	\$828,736
St. John the Baptist	110	\$453,716	\$21,238	\$432,478
St. Landry	249	\$1,847,967	\$21,810	\$1,826,157
St. Martin	125	\$868,371	\$15,868	\$852,503
St. Mary	304	\$2,626,972	\$24,423	\$2,602,549
St. Tammany	1,547	\$13,713,230	\$239,013	\$13,474,217
Tangipahoa	339	\$2,302,339	\$43,203	\$2,259,136
Tensas	12	\$54,956	\$1,874	\$53,082
Terrebonne	300	\$3,837,350	\$25,531	\$3,811,819
Union	26	\$98,020	\$1,355	\$96,665
Vermilion	320	\$2,042,727	\$38,762	\$2,003,965
Vernon	66	\$525,220	\$7,977	\$517,243
Washington	49	\$214,584	\$5,030	\$209,554
Webster	133	\$1,472,674	\$4,816	\$1,467,858
West Baton Rouge	76	\$342,758	\$7,782	\$334,976
West Carroll	19	\$69,896	\$1,420	\$68,476
West Feliciana	42	\$221,089	\$6,102	\$214,987
Winn	21	\$125,281	\$2,308	\$122,973
Out of State	339	\$6,290,670	\$43,270	\$6,247,400
All Other <sup>1</sup>	15	\$81,870	\$909	\$80,961
<b>Total</b>	<b>17,905</b>	<b>\$202,542,747</b>	<b>\$2,495,300</b>	<b>\$200,047,447</b>

**Footnotes for Individual Income Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: East Carroll and Madison.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>95. NATIVE AMERICAN INCOME</b>				
Allen	10	\$20,331	\$19,608	\$723
Avoyelles	24	\$46,133	\$41,311	\$4,822
Jefferson Davis	26	\$62,939	\$47,075	\$15,864
St. Mary	119	\$333,258	\$152,258	\$181,000
All Other <sup>1</sup>	75	\$148,073	\$24,160	\$123,913
<b>Total</b>	<b>254</b>	<b>\$610,734</b>	<b>\$284,412</b>	<b>\$326,322</b>
<b>COMBINED<sup>2</sup></b>				
All Other <sup>3</sup>	30	\$2,717,091	\$411,618	\$2,655,215
<b>Total</b>	<b>30</b>	<b>\$2,717,091</b>	<b>\$411,618</b>	<b>\$2,655,215</b>

[ 525 ]

**Footnotes for Individual Income Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Assumption, Bossier, Caddo, Calcasieu, East Baton Rouge, Grant, Iberia, Iberville, Jefferson, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Orleans, Rapides, St. Bernard, St. Landry, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Vernon, and Out of State.
- The following exemptions are included in this Combined section: Apprenticeship (2007), School Readiness Business-Supported Child Care, and Donations to School Tuition Organization (Rebate).
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Jefferson, LaSalle, Lincoln, Morehouse, Orleans, Ouachita, Richland, St. Bernard, St. Tammany, Tangipahoa, Washington, West Baton Rouge, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>1. TIMELY FILING AND PAYMENT (Low Alcohol)</b>				
Orleans	13	\$7,734,912	\$55,593	\$7,679,319
All Other <sup>1</sup>	52	\$70,218,974	\$523,376	\$69,695,598
<b>Total</b>	<b>65</b>	<b>\$77,953,886</b>	<b>\$578,969</b>	<b>\$77,374,917</b>
<b>2. PRODUCTS RETURNED TO MANUFACTURER OR DESTROYED BY A DEALER</b>				
Orleans	20	\$14,884,490	\$68,983	\$14,815,507
All Other <sup>2</sup>	48	\$59,087,972	\$975,830	\$58,112,142
<b>Total</b>	<b>68</b>	<b>\$73,972,462</b>	<b>\$1,044,813</b>	<b>\$72,927,649</b>
<b>4. TIMELY FILING AND PAYMENT (Liquor and Wine)</b>				
Jefferson	10	\$13,042,164	\$300,147	\$12,742,017
Orleans	15	\$853,245	\$21,959	\$831,286
All Other <sup>3</sup>	50	\$34,804,598	\$740,839	\$35,063,759
<b>Total</b>	<b>75</b>	<b>\$49,700,007</b>	<b>\$1,062,945</b>	<b>\$48,637,062</b>
<b>5. INTERSTATE SHIPMENTS (Low Alcohol)</b>				
All Other <sup>4</sup>	18	\$13,229,123	\$1,580,225	\$11,648,898
<b>Total</b>	<b>18</b>	<b>\$13,229,123</b>	<b>\$1,580,225</b>	<b>\$11,648,898</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>6. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES (Low Alcohol)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>8. INTERSTATE SHIPMENTS OF ALCOHOLIC BEVERAGES (Liquor and Wine)</b>				
Other <sup>5</sup>	10	\$672,171	\$1,999,549	(\$1,327,378)
<b>Total</b>	<b>10</b>	<b>\$672,171</b>	<b>\$1,999,549</b>	<b>(\$1,327,378)</b>
<b>10. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES (LIQUOR AND WINE)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>COMBINED<sup>6</sup></b>				
All Other <sup>7</sup>	18	\$71,312,731	\$171,126	\$71,141,604
<b>Total</b>	<b>18</b>	<b>\$71,312,731</b>	<b>\$171,126</b>	<b>\$71,141,604</b>

**Footnotes for Liquors - Alcoholic Beverage Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Caddo, Calcasieu, Concordia, East Baton Rouge, Iberville, Jefferson, Lafayette, Lafourche, Lincoln, Livingston, Natchitoches, Ouachita, Plaquemines, Rapides, St. Charles, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vernon, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, Calcasieu, East Baton Rouge, Iberville, Jefferson, Lafayette, Lafourche, Lincoln, Natchitoches, Ouachita, Rapides, St. Charles, St. Landry, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Caddo, Calcasieu, Concordia, DeSoto, East Baton Rouge, Lafayette, Lafourche, Lincoln, Ouachita, Plaquemines, Rapides, St. Charles, St. Tammany, Tangipahoa, Terrebonne, Vernon, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, Jefferson, Rapides, St. Charles, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Jefferson, Orleans, St. Tammany, and Tangipahoa
- The following exemptions are included in this Combined section: Sales to the Federal Government and Its Agencies (Low Alcohol), and Sales to the Federal Government and Its Agencies (Liquor and Wine).
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, Jefferson, Rapides, St. Charles, and St. Tammany.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>1. TIMELY PAYMENT (Hazardous Waste Disposal Tax)</b>				
All Other <sup>1</sup>	16	\$2,191,107	\$10,958	\$2,180,149
<b>Total</b>	<b>16</b>	<b>\$2,191,107</b>	<b>\$10,958</b>	<b>\$2,180,149</b>
<b>4. TIMELY PAYMENT (Oil Spill Contingency Fee)</b>				
All Other <sup>2</sup>	14	\$2,038,503	\$29,877	\$2,008,626
<b>Total</b>	<b>14</b>	<b>\$2,038,503</b>	<b>\$29,877</b>	<b>\$2,008,626</b>
<b>7. SEVEN-MILE ZONE (Transportation and Communication Utilities Tax)</b>				
Jefferson	15	\$170,631	\$152,510	\$18,121
Out of State	14	\$904,316	\$448,800	\$455,516
All Other <sup>3</sup>	70	\$3,631,253	\$3,118,148	\$513,105
<b>Total</b>	<b>99</b>	<b>\$4,706,200</b>	<b>\$3,719,458</b>	<b>\$986,742</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>8. TIMELY PAYMENT (Telecommunication Tax for the Deaf)</b>				
Out of State	61	\$2,502,013	\$75,067	\$2,426,946
All Other <sup>4</sup>	34	\$67,161	\$2,024	\$65,137
<b>Total</b>	<b>95</b>	<b>\$2,569,174</b>	<b>\$77,091</b>	<b>\$2,492,083</b>

**Footnotes for Miscellaneous Taxes**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, Calcasieu, Iberville, Jefferson, Ouachita, Plaquemines, St. John the Baptist, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Calcasieu, West Baton Rouge, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Caddo, Calcasieu, DeSoto, East Baton Rouge, Iberia, Iberville, Jefferson Davis, Lafayette, Lafourche, Lincoln, Orleans, Ouachita, Plaquemines, St. John the Baptist, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Caddo, Calcasieu, East Baton Rouge, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Morehouse, Natchitoches, Orleans, Ouachita, Pointe Coupee, Sabine, St. John the Baptist, St. Tammany, Tangipahoa, and Vermilion.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>1. INJECTION (Gas)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>3. FLARED OR VENTED (Gas)</b>				
Lafayette	10	\$61,003	\$27,835	\$33,168
Out of State	28	\$2,397,161	\$188,470	\$2,208,691
All Other <sup>1</sup>	14	\$1,126,571	\$27,867	\$1,098,704
<b>Total</b>	<b>52</b>	<b>\$3,584,735</b>	<b>\$244,172</b>	<b>\$3,340,563</b>
<b>4. CONSUMED IN FIELD OPERATIONS (Gas)</b>				
Caddo	15	\$3,256,172	\$55,822	\$3,200,350
Lafayette	19	\$964,518	\$64,816	\$899,702
Ouachita	11	\$107,874	\$17,484	\$90,390
Out of State	77	\$90,534,120	\$1,428,333	\$89,105,787
All Other <sup>2</sup>	30	\$3,653,237	\$377,262	\$3,275,975
<b>Total</b>	<b>152</b>	<b>\$98,515,921</b>	<b>\$1,943,717</b>	<b>\$96,572,204</b>
<b>6. USED IN THE MANUFACTURE OF CARBON BLACK (Gas)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. HORIZONTAL WELLS (Gas Suspension)</b>				
All Other <sup>3</sup>	34	\$116,252,331	\$116,252,331	\$0
<b>Total</b>	<b>34</b>	<b>\$116,252,331</b>	<b>\$116,252,331</b>	<b>\$0</b>
<b>9. DEEP WELLS (Gas Suspension)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>10. INCAPABLE OIL-WELL GAS</b>				
Caddo	18	\$38,449	\$25,827	\$12,622
Out of State	15	\$26,455	\$17,765	\$8,690
All Other <sup>4</sup>	21	\$119,037	\$79,915	\$39,122
<b>Total</b>	<b>54</b>	<b>\$183,941</b>	<b>\$123,507</b>	<b>\$60,434</b>
<b>11. INCAPABLE GAS-WELL GAS</b>				
Caddo	44	\$811,442	\$696,051	\$115,391
Ouachita	22	\$100,285	\$86,060	\$14,225
Out of State	83	\$8,072,965	\$6,924,221	\$1,148,744
All Other <sup>5</sup>	32	\$1,272,357	\$1,091,807	\$180,550
<b>Total</b>	<b>181</b>	<b>\$10,257,049</b>	<b>\$8,798,139</b>	<b>\$1,458,910</b>

**Footnotes for Natural Resources - Severance Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Jefferson, Pointe Coupee, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Bossier, Calcasieu, DeSoto, East Baton Rouge, Jefferson, Lafourche, LaSalle, Lincoln, Morehouse, Orleans, Pointe Coupee, St. Tammany, Terrebonne, Union, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, DeSoto, East Baton Rouge, Lafayette, Red River, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Orleans, Ouachita, Sabine, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Bossier, Calcasieu, DeSoto, East Baton Rouge, Lafayette, LaSalle, Lincoln, Morehouse, Orleans, Pointe Coupee, Red River, Sabine, St. Landry, St. Tammany, Tensas, Union, and Webster.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>13. INACTIVE WELLS (Gas Special Rate)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>15. TRUCKING, BARGING, AND PIPELINE FEES (Oil)</b>				
All Other <sup>1</sup>	22	\$39,468,599	\$313,773	\$39,154,826
<b>Total</b>	<b>22</b>	<b>\$39,468,599</b>	<b>\$313,773</b>	<b>\$39,154,826</b>
<b>16. HORIZONTAL WELLS (Oil Suspension)</b>				
All Other <sup>2</sup>	12	\$8,646,201	\$8,646,201	\$0
<b>Total</b>	<b>12</b>	<b>\$8,646,201</b>	<b>\$8,646,201</b>	<b>\$0</b>
<b>18. DEEP WELLS (Oil Suspension)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>19. TERTIARY RECOVERY (Oil Suspension)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>20. INCAPABLE OIL WELLS</b>				
Out of State	17	\$2,019,740	\$1,009,870	\$1,009,870
All Other <sup>3</sup>	33	\$13,935,916	\$6,967,958	\$6,967,958
<b>Total</b>	<b>50</b>	<b>\$15,955,656</b>	<b>\$7,977,828</b>	<b>\$7,977,828</b>
<b>21. STRIPPER OIL WELLS</b>				
Out of State	31	\$5,045,463	\$3,784,096	\$1,261,367
All Other <sup>4</sup>	37	\$30,666,380	\$22,999,776	\$7,666,604
<b>Total</b>	<b>68</b>	<b>\$35,711,843</b>	<b>\$26,783,872</b>	<b>\$8,927,971</b>
<b>24. INACTIVE WELLS (Oil Special Rate)</b>				
All Other <sup>5</sup>	11	\$1,758,452	\$879,226	\$879,226
<b>Total</b>	<b>11</b>	<b>\$1,758,452</b>	<b>\$879,226</b>	<b>\$879,226</b>

**Footnotes for Natural Resources - Severance Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, DeSoto, Iberia, Jefferson, Lafayette, St. Tammany, Terrebonne, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Lafayette, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Caddo, Calcasieu, East Baton Rouge, Lafayette, Orleans, Pointe Coupee, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Beauregard, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, LaSalle, Orleans, Sabine, St. Tammany, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Lafayette, Orleans, St. Tammany, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>29. U.S. GOVERNMENT ROYALTY - GAS WELLS</b>				
All Other <sup>1</sup>	23	\$5,287,405	\$186,016	\$5,101,389
<b>Total</b>	<b>23</b>	<b>\$5,287,405</b>	<b>\$186,016</b>	<b>\$5,101,389</b>
<b>30. U.S. GOVERNMENT ROYALTY - OIL WELLS</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>COMBINED (Gas)<sup>2</sup></b>				
All Other <sup>3</sup>	19	\$165,950	\$128,651	\$37,299
<b>Total</b>	<b>19</b>	<b>\$165,950</b>	<b>\$128,651</b>	<b>\$37,299</b>
<b>COMBINED (Oil)<sup>4</sup></b>				
All Other <sup>5</sup>	12	\$16,238,726	\$16,238,726	\$0
<b>Total</b>	<b>12</b>	<b>\$16,238,726</b>	<b>\$16,238,726</b>	<b>\$0</b>

**Footnotes for Natural Resources - Severance Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Ouachita, St. Tammany, and Out of State.
- The following exemptions are included in this Combined (Gas) section: Injection, Produced Outside the State of Louisiana, Used in the Manufacture of Carbon Black (Gas), and Deep Wells (Gas Suspension).
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Jefferson, Lafayette, and Out of State.
- The following exemptions are included in this Combined (Oil) section: Deep Wells (Oil Suspension), Tertiary Recovery (Oil Suspension), and U.S. Government Royalty - Oil Wells.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Lafayette, St. Tammany, Terrebonne, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>2. AVIATION GASOLINE</b>				
All Other <sup>1</sup>	17	\$180,996	\$180,996	\$0
<b>Total</b>	<b>17</b>	<b>\$180,996</b>	<b>\$180,996</b>	<b>\$0</b>
<b>5. TIMELY FILING AND PAYMENT BY SUPPLIERS/PERMISSIVE SUPPLIERS (Gasoline)</b>				
All Other <sup>2</sup>	61	\$423,679,279	\$2,212,785	\$421,466,494
<b>Total</b>	<b>61</b>	<b>\$423,679,279</b>	<b>\$2,212,785</b>	<b>\$421,466,494</b>
<b>6. DYED DIESEL AND DYED KEROSENE GALLONS REMOVED FOR NON-HIGHWAY PURPOSES</b>				
Out of State	38	(\$28,140)	\$59,527,595	(\$59,555,735)
All Other <sup>3</sup>	11	(\$398)	\$90,647,434	(\$90,647,832)
<b>Total</b>	<b>49</b>	<b>(\$28,538)</b>	<b>\$150,175,029</b>	<b>(\$150,203,567)</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. SCHOOL BUS DRIVERS (Diesel Fuels)</b>				
Lafayette	11	\$5,337	\$4,003	\$1,334
St. Tammany	106	\$43,574	\$32,682	\$10,892
Tangipahoa	26	\$8,628	\$6,469	\$2,159
Washington	11	\$3,949	\$2,962	\$987
All Other <sup>4</sup>	36	\$86,949	\$65,212	\$21,737
<b>Total</b>	<b>190</b>	<b>\$148,437</b>	<b>\$111,328</b>	<b>\$37,109</b>
<b>9. UNDYED DIESEL FUELS USED FOR NONTAXABLE PURPOSES</b>				
Out of State	43	\$215,370	\$215,370	\$0
All Other <sup>5</sup>	12	\$469,659	\$469,659	\$0
<b>Total</b>	<b>55</b>	<b>\$685,029</b>	<b>\$685,029</b>	<b>\$0</b>
<b>10. TIMELY FILING AND PAYMENT BY SUPPLIERS/PERMISSIVE SUPPLIERS (Diesel Fuels)</b>				
All Other <sup>6</sup>	61	\$160,286,036	\$823,100	\$159,462,936
<b>Total</b>	<b>61</b>	<b>\$160,286,036</b>	<b>\$823,100</b>	<b>\$159,462,936</b>

**Footnotes for Petroleum Products Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, East Baton Rouge, Jefferson, Jefferson Davis, Lafourche, Lincoln, Madison, Morehouse, Ouachita, Tangipahoa, Terrebonne, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: St. Mary, West Baton Rouge, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Jefferson, Lafayette, Plaquemines, St. Charles, St. Mary, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Beauregard, Catahoula, East Feliciana, Iberia, Jefferson, LaSalle, Livingston, Natchitoches, Pointe Coupee, Rapides, St. Helena, St. Landry, St. Mary, Vernon, West Feliciana, Winn, and Unknown.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, East Baton Rouge, Iberia, Jefferson, Lincoln, Natchitoches, Rapides, St. Bernard, Tangipahoa, and Union.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: St. Mary, West Baton Rouge, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>13. GASOLINE AND UNDYED DIESEL BROUGHT INTO LOUISIANA IN FUEL SUPPLY TANKS OF INTERSTATE MOTOR FUEL USERS (Inspection Fee)</b>				
Parish level data is not available for this exemption.				
<b>15. DIESEL FUELS USED IN OR DISTRIBUTED TO SEAGOING VESSELS (Inspection Fee)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>16. EXPORTS OF GASOLINE OR DIESEL FUELS (Inspection Fee)</b>				
Out of State	80	\$2,360,192	\$670,791	\$1,689,401
All Other <sup>1</sup>	39	\$1,599,109	\$351,677	\$1,247,432
<b>Total</b>	<b>119</b>	<b>\$3,959,301</b>	<b>\$1,022,468</b>	<b>\$2,936,833</b>
<b>17. GASOLINE AND DIESEL SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>18. INTERSTATE GASOLINE AND DIESEL SHIPMENTS/EXPORTS</b>				
Out of State	73	\$377,599,403	\$92,878,783	\$284,720,620
All Other <sup>2</sup>	33	\$255,683,407	\$31,560,835	\$224,122,572
<b>Total</b>	<b>106</b>	<b>\$633,282,810</b>	<b>\$124,439,618</b>	<b>\$508,843,192</b>
<b>COMBINED<sup>3</sup></b>				
All Other <sup>4</sup>	28	\$2,413,858	\$7,407,705	(\$4,993,847)
<b>Total</b>	<b>28</b>	<b>\$2,413,858</b>	<b>\$7,407,705</b>	<b>(\$4,993,847)</b>

**Footnotes for Petroleum Products Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Calcasieu, Claiborne, Concordia, East Baton Rouge, Franklin, Jefferson, Lafayette, Lafourche, Livingston, Natchitoches, Orleans, Ouachita, Plaquemines, St. Bernard, St. Charles, St. Landry, St. Tammany, Tangipahoa, Union, Washington, West Baton Rouge, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Calcasieu, Claiborne, Concordia, East Baton Rouge, Franklin, Jefferson, Lafayette, Lafourche, Livingston, Natchitoches, Orleans, Ouachita, St. Bernard, St. Charles, St. Landry, St. Tammany, Tangipahoa, Union, Washington, West Baton Rouge, and West Feliciana.
- The following exemptions are included in this Combined section: Diesel Fuels Used in or Distributed to Seagoing Vessels; and Gasoline and Diesel Sales to the Federal Government and its Agencies.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Concordia, East Baton Rouge, Jefferson, Lafourche, Plaquemines, St. Charles, Tangipahoa, West Feliciana, and Out of State.

Note: In the Sales Tax section, the parish and number of taxpayers refers to the entities reporting the data, not necessarily the beneficiary of the exemption. The amounts reported for "Tax Before Exemption," "FYE 6-22 Revenue Loss," and "Tax After Exemption" are specific to the transactions upon which each exemption was claimed.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>5. ISOLATED OR OCCASIONAL SALES OF TANGIBLE PERSONAL PROPERTY</b>				
Out of State	36	\$1,723,225	\$1,723,225	\$0
All Other <sup>1</sup>	63	\$1,465,626	\$1,465,626	\$0
<b>Total</b>	<b>99</b>	<b>\$3,188,851</b>	<b>\$3,188,851</b>	<b>\$0</b>
<b>6. INSTALLATION CHARGES ON TANGIBLE PERSONAL PROPERTY</b>				
Acadia	10	\$24,441	\$24,441	\$0
Ascension	24	\$800,544	\$800,544	\$0
Avoyelles	14	\$83,667	\$83,667	\$0
Bossier	12	\$141,483	\$141,483	\$0
Caddo	39	\$539,302	\$539,302	\$0
Calcasieu	42	\$1,879,332	\$1,879,332	\$0
East Baton Rouge	108	\$5,363,604	\$5,363,604	\$0
Iberia	22	\$326,948	\$326,948	\$0
Jefferson	94	\$2,354,661	\$2,354,661	\$0
Lafayette	66	\$1,764,385	\$1,764,385	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>6. INSTALLATION CHARGES ON TANGIBLE PERSONAL PROPERTY ... Continued</b>				
Livingston	30	\$1,600,719	\$1,600,719	\$0
Orleans	41	\$1,003,536	\$1,003,536	\$0
Ouachita	22	\$372,590	\$372,590	\$0
Rapides	27	\$306,929	\$306,929	\$0
St. Landry	13	\$91,898	\$91,898	\$0
St. Tammany	57	\$816,731	\$816,731	\$0
Tangipahoa	25	\$328,991	\$328,991	\$0
Terrebonne	43	\$2,061,785	\$2,061,785	\$0
Out of State	345	\$12,824,749	\$12,824,749	\$0
All Other <sup>2</sup>	137	\$2,667,146	\$2,667,146	\$0
<b>Total</b>	<b>1,171</b>	<b>\$35,353,441</b>	<b>\$35,353,441</b>	<b>\$0</b>
<b>8. INSTALLATION OF BOARD ROADS TO OILFIELD OPERATORS</b>				
All Other <sup>3</sup>	17	\$143,502	\$143,502	\$0
<b>Total</b>	<b>17</b>	<b>\$143,502</b>	<b>\$143,502</b>	<b>\$0</b>

[ 533 ]

**Footnotes for Sales Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Avoyelles, Beauregard, Caddo, Calcasieu, Cameron, East Baton Rouge, Evangeline, Iberia, Iberville, Jefferson, Lafayette, Lafourche, Lincoln, Livingston, Orleans, Ouachita, Plaquemines, Rapides, St. Bernard, St. Charles, St. John the Baptist, St. Mary, St. Tammany, Union, Vermilion, Washington, West Baton Rouge, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Beauregard, Bienville, Cameron, Claiborne, DeSoto, East Feliciana, Evangeline, Grant, Iberville, Jackson, Jefferson Davis, Lafourche, LaSalle, Lincoln, Madison, Plaquemines, Pointe Coupee, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. John the Baptist, St. Martin, St. Mary, Tensas, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, and West Carroll.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, Orleans, St. Charles, St. Martin, Vermilion, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>9. MANUFACTURERS REBATES ON NEW MOTOR VEHICLES</b>				
Acadia	1,161	\$78,466	\$78,466	\$0
Allen	341	\$23,894	\$23,894	\$0
Ascension	2,399	\$158,803	\$158,803	\$0
Assumption	401	\$26,218	\$26,218	\$0
Avoyelles	718	\$50,634	\$50,634	\$0
Beauregard	782	\$52,258	\$52,258	\$0
Bienville	168	\$9,710	\$9,710	\$0
Bossier	2,205	\$139,952	\$139,952	\$0
Caddo	2,829	\$200,823	\$200,823	\$0
Calcasieu	4,093	\$266,668	\$266,668	\$0
Caldwell	158	\$11,392	\$11,392	\$0
Cameron	211	\$15,122	\$15,122	\$0
Catahoula	127	\$7,496	\$7,496	\$0
Claiborne	189	\$641,556	\$641,556	\$0
Concordia	243	\$16,562	\$16,562	\$0
DeSoto	553	\$38,648	\$38,648	\$0
East Baton Rouge	5,482	\$448,329	\$448,329	\$0
East Carroll	76	\$4,973	\$4,973	\$0
East Feliciana	250	\$16,947	\$16,947	\$0
Evangeline	525	\$34,735	\$34,735	\$0
Franklin	405	\$30,569	\$30,569	\$0
Grant	320	\$19,223	\$19,223	\$0
Iberia	899	\$57,702	\$57,702	\$0
Iberville	504	\$33,133	\$33,133	\$0
Jackson	192	\$15,646	\$15,646	\$0
Jefferson	6,061	\$394,972	\$394,972	\$0
Jefferson Davis	622	\$41,455	\$41,455	\$0
Lafayette	4,304	\$335,039	\$335,039	\$0
Lafourche	2,131	\$133,901	\$133,901	\$0
LaSalle	256	\$17,672	\$17,672	\$0
Lincoln	560	\$535,995	\$535,995	\$0
Livingston	2,535	\$162,386	\$162,386	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>9. MANUFACTURERS REBATES ON NEW MOTOR VEHICLES ... <i>Continued</i></b>				
Madison	134	\$8,703	\$8,703	\$0
Morehouse	290	\$20,966	\$20,966	\$0
Natchitoches	568	\$39,750	\$39,750	\$0
Orleans	2,940	\$173,258	\$173,258	\$0
Ouachita	1,996	\$138,898	\$138,898	\$0
Plaquemines	517	\$31,354	\$31,354	\$0
Pointe Coupee	466	\$30,707	\$30,707	\$0
Rapides	1,989	\$124,175	\$124,175	\$0
Red River	109	\$6,435	\$6,435	\$0
Richland	377	\$28,671	\$28,671	\$0
Sabine	494	\$32,682	\$32,682	\$0
St. Bernard	587	\$97,845	\$97,845	\$0
St. Charles	1,064	\$69,433	\$69,433	\$0
St. Helena	126	\$56,253	\$56,253	\$0
St. James	383	\$27,707	\$27,707	\$0
St. John the Baptist	815	\$52,135	\$52,135	\$0
St. Landry	1,144	\$76,793	\$76,793	\$0
St. Martin	978	\$67,534	\$67,534	\$0
St. Mary	671	\$42,937	\$42,937	\$0
St. Tammany	4,661	\$305,944	\$305,944	\$0
Tangipahoa	1,991	\$191,089	\$191,089	\$0
Tensas	75	\$4,851	\$4,851	\$0
Terrebonne	2,227	\$138,332	\$138,332	\$0
Union	345	\$125,381	\$125,381	\$0
Vermilion	975	\$108,548	\$108,548	\$0
Vernon	927	\$56,039	\$56,039	\$0
Washington	492	\$94,852	\$94,852	\$0
Webster	512	\$32,475	\$32,475	\$0
West Baton Rouge	510	\$35,945	\$35,945	\$0
West Carroll	200	\$13,928	\$13,928	\$0
West Feliciana	209	\$13,570	\$13,570	\$0
Winn	214	\$14,970	\$14,970	\$0
<b>Total</b>	<b>70,686</b>	<b>\$6,283,039</b>	<b>\$6,283,039</b>	<b>\$0</b>



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>11. PURCHASES OF MANUFACTURING MACHINERY AND EQUIPMENT<sup>1</sup></b>				
Acadia	10	\$57,298	\$57,298	\$0
Ascension	14	\$99,757	\$99,757	\$0
Caddo	25	\$62,061	\$62,061	\$0
Calcasieu	22	\$386,320	\$386,320	\$0
East Baton Rouge	48	\$868,964	\$868,918	\$46
Jefferson	29	\$101,436	\$101,436	\$0
Lafayette	27	\$66,373	\$66,373	\$0
Orleans	24	\$3,973	\$3,973	\$0
Ouachita	17	\$82,138	\$82,138	\$0
St. Tammany	16	\$42,106	\$42,106	\$0
Out of State	73	\$5,111,279	\$5,111,279	\$0
All Other <sup>2</sup>	167	\$12,285,248	\$12,285,248	\$0
<b>Total</b>	<b>472</b>	<b>\$19,166,953</b>	<b>\$19,166,907</b>	<b>\$46</b>

**12. PURCHASES OF CERTAIN MACHINERY AND EQUIPMENT USED TO PRODUCE A NEWS PUBLICATION**  
 This exemption is included in number 11.

**13. PURCHASES OF ELECTRIC POWER AND NATURAL GAS BY PAPER OR WOOD PRODUCTS MANUFACTURING FACILITIES**  
 This exemption is included in number 107.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>14. PURCHASES OF CONSUMABLES BY PAPER AND WOOD MANUFACTURERS AND LOGGERS</b>				
Out of State	16	\$25,318,326	\$25,318,326	\$0
All Other <sup>3</sup>	51	\$1,278,275	\$1,278,275	\$0
<b>Total</b>	<b>67</b>	<b>\$26,596,601</b>	<b>\$26,596,601</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>17. RENTALS OR LEASES OF CERTAIN OILFIELD PROPERTY TO BE RE-LEASED OR RE-RENTED</b>				
Lafayette	13	\$1,205,379	\$1,205,379	\$0
Terrebonne	12	\$206,106	\$206,106	\$0
Out of State	11	\$104,464	\$104,464	\$0
All Other <sup>4</sup>	27	\$327,776	\$327,776	\$0
<b>Total</b>	<b>63</b>	<b>\$1,843,725</b>	<b>\$1,843,725</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>18. CERTAIN TRANSACTIONS INVOLVING THE CONSTRUCTION OR OVERHAUL OF U.S. NAVY VESSELS</b>				
All Other <sup>5</sup>	16	\$1,463,738	\$1,463,738	\$0
<b>Total</b>	<b>16</b>	<b>\$1,463,738</b>	<b>\$1,463,738</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- This includes the revenue loss for purchases of manufacturing machinery and equipment; purchases of certain machinery and equipment used to produce a news publication; purchases by motor vehicle manufacturers; and purchases by glass manufacturers.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Avoyelles, Beauregard, Bossier, Caldwell, Catahoula, Claiborne, Concordia, DeSoto, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jefferson Davis, Lafourche, LaSalle, Lincoln, Livingston, Natchitoches, Pointe Coupee, Rapides, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. John the Baptist, St. Landry, St. Martin, St. Mary, Tangipahoa, Terrebonne, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Feliciana, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, DeSoto, East Baton Rouge, East Feliciana, Jackson, Jefferson, Jefferson Davis, Lafourche, Lincoln, Livingston, Ouachita, Rapides, Sabine, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Union, Vernon, Washington, West Baton Rouge, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, East Baton Rouge, Iberia, Jefferson, Jefferson Davis, Orleans, Ouachita, Plaquemines, Pointe Coupee, Rapides, St. Landry, St. Martin, St. Mary, St. Tammany, and Vermilion.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Iberia, Jefferson, and Lafayette.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>20. PURCHASES, LEASES, AND SALES OF SERVICES BY FREE HOSPITALS</b>				
Jefferson	12	\$43,445	\$43,445	\$0
Out of State	46	\$447,929	\$447,929	\$0
All Other <sup>1</sup>	55	\$1,489,587	\$1,489,587	\$0
<b>Total</b>	<b>113</b>	<b>\$1,980,961</b>	<b>\$1,980,961</b>	<b>\$0</b>
<b>21. CERTAIN EDUCATIONAL MATERIALS AND EQUIPMENT USED FOR CLASSROOM INSTRUCTION</b>				
East Baton Rouge	13	\$21,797	\$21,797	\$0
Out of State	35	\$281,109	\$281,109	\$0
All Other <sup>2</sup>	53	\$197,421	\$197,421	\$0
<b>Total</b>	<b>101</b>	<b>\$500,327</b>	<b>\$500,327</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>27. PURCHASES BY REGIONALLY ACCREDITED INDEPENDENT EDUCATIONAL INSTITUTIONS</b>				
East Baton Rouge	10	\$10,775	\$10,775	\$0
Jefferson	36	\$53,486	\$53,486	\$0
Orleans	40	\$360,594	\$360,594	\$0
Rapides	10	\$76,892	\$76,892	\$0
Out of State	26	\$87,843	\$87,843	\$0
All Other <sup>3</sup>	48	\$38,260	\$38,260	\$0
<b>Total</b>	<b>170</b>	<b>\$627,850</b>	<b>\$627,850</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Avoyelles, Bossier, Caddo, Calcasieu, East Baton Rouge, Grant, Iberia, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Ouachita, St. Bernard, St. John the Baptist, St. Landry, St. Mary, St. Tammany, Tangipahoa, Terrebonne, and Vermilion.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Bossier, Caddo, Calcasieu, Concordia, East Feliciana, Jefferson, Lafayette, Lafourche, Livingston, Orleans, Ouachita, Rapides, St. Bernard, St. Charles, St. Landry, St. Mary, St. Tammany, Terrebonne, and Union.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, Calcasieu, Franklin, Iberia, Jackson, Lafayette, Lafourche, Lincoln, Livingston, Ouachita, St. Bernard, St. John the Baptist, St. Tammany, St. Charles, St. Martin, Terrebonne, Washington, and Webster.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>28. PURCHASES BY STATE AND LOCAL GOVERNMENTS<sup>1</sup></b>				
Acadia	189	\$1,818,130	\$1,818,130	\$0
Allen	85	\$114,907	\$114,907	\$0
Ascension	350	\$2,438,086	\$2,438,086	\$0
Assumption	37	\$170,772	\$170,772	\$0
Avoyelles	157	\$1,665,813	\$1,665,813	\$0
Beauregard	158	\$210,978	\$210,978	\$0
Bienville	47	\$115,839	\$115,839	\$0
Bossier	563	\$10,904,699	\$10,904,699	\$0
Caddo	765	\$7,684,902	\$7,684,902	\$0
Calcasieu	681	\$3,779,527	\$3,779,527	\$0
Caldwell	30	\$340,670	\$340,670	\$0
Cameron	37	\$26,289	\$26,289	\$0
Catahoula	71	\$397,563	\$397,563	\$0
Claiborne	55	\$84,217	\$84,217	\$0
Concordia	55	\$802,300	\$802,300	\$0
DeSoto	82	\$83,868	\$83,868	\$0
East Baton Rouge	2,094	\$21,324,969	\$21,324,969	\$0
East Carroll	28	\$86,350	\$86,350	\$0
East Feliciana	60	\$106,910	\$106,910	\$0
Evangeline	124	\$774,817	\$774,817	\$0
Franklin	98	\$1,188,842	\$1,188,842	\$0
Grant	57	\$55,771	\$55,771	\$0
Iberia	213	\$3,333,039	\$3,333,039	\$0
Iberville	114	\$685,069	\$685,069	\$0
Jackson	67	\$136,278	\$136,278	\$0
Jefferson	1,126	\$39,237,764	\$39,237,764	\$0
Jefferson Davis	126	\$517,556	\$517,556	\$0
Lafayette	819	\$11,542,212	\$11,542,212	\$0
Lafourche	229	\$24,542,505	\$24,542,505	\$0
LaSalle	55	\$4,844,711	\$4,844,711	\$0
Lincoln	185	\$1,374,496	\$1,374,496	\$0
Livingston	335	\$3,553,196	\$3,553,196	\$0
Madison	28	\$9,161	\$9,161	\$0
Morehouse	36	\$17,646	\$17,646	\$0
Natchitoches	119	\$3,721,691	\$3,721,691	\$0
Orleans	547	\$9,579,826	\$9,579,826	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>28. PURCHASES BY STATE AND LOCAL GOVERNMENTS ... Continued</b>				
Ouachita	587	\$4,032,682	\$4,032,682	\$0
Plaquemines	118	\$936,354	\$936,354	\$0
Pointe Coupee	80	\$252,217	\$252,217	\$0
Rapides	523	\$8,471,253	\$8,471,253	\$0
Red River	45	\$424,828	\$424,828	\$0
Richland	87	\$348,583	\$348,583	\$0
Sabine	136	\$294,368	\$294,368	\$0
St. Bernard	77	\$113,773	\$113,773	\$0
St. Charles	136	\$1,892,372	\$1,892,372	\$0
St. James	67	\$185,240	\$185,240	\$0
St. John the Baptist	114	\$185,153	\$185,153	\$0
St. Landry	293	\$2,432,228	\$2,432,228	\$0
St. Martin	205	\$319,470	\$319,470	\$0
St. Mary	206	\$3,261,360	\$3,261,360	\$0
St. Tammany	660	\$6,227,600	\$6,227,600	\$0
Tangipahoa	465	\$4,193,459	\$4,193,459	\$0
Terrebonne	423	\$3,082,884	\$3,082,884	\$0
Union	85	\$86,038	\$86,038	\$0
Vermilion	151	\$820,416	\$820,416	\$0
Vernon	587	\$3,291,937	\$3,291,937	\$0
Washington	169	\$1,799,861	\$1,799,861	\$0
Webster	137	\$657,949	\$657,949	\$0
West Baton Rouge	147	\$1,742,065	\$1,742,065	\$0
West Carroll	40	\$42,360	\$42,360	\$0
West Feliciana	77	\$434,147	\$434,147	\$0
Winn	44	\$298,417	\$298,417	\$0
Out of State	1,526	\$169,362,149	\$169,362,149	\$0
All Other <sup>2</sup>	33	\$34,897	\$34,897	\$0
<b>Total</b>	<b>17,040</b>	<b>\$372,495,429</b>	<b>\$372,495,429</b>	<b>\$0</b>

<b>31. PURCHASES BY NONPROFIT ENTITIES THAT SELL DONATED GOODS</b>				
Jefferson	11	\$218,616	\$218,616	\$0
Out of State	40	\$2,035,733	\$2,035,733	\$0
All Other <sup>3</sup>	70	\$1,206,874	\$1,206,874	\$0
<b>Total</b>	<b>121</b>	<b>\$3,461,223</b>	<b>\$3,461,223</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- This includes the revenue loss for purchases by state and local governments; and sales to the United States government and its agencies.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: St. Helena and Tensas.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Beauregard, Bossier, Caddo, Calcasieu, DeSoto, East Baton Rouge, East Feliciana, Iberia, Lafayette, Lafourche, Lincoln, Livingston, Orleans, Ouachita, Pointe Coupee, Rapides, Red River, Richland, St. Bernard, St. Charles, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Union, and Webster.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>32. PURCHASES OF AUTOMOBILES FOR LEASE OR RENTAL</b>				
Acadia	100	\$157,212	\$157,212	\$0
Allen	58	\$88,159	\$88,159	\$0
Ascension	985	\$1,855,144	\$1,855,144	\$0
Assumption	38	\$59,660	\$59,660	\$0
Avoyelles	84	\$134,226	\$134,226	\$0
Beauregard	60	\$70,441	\$70,441	\$0
Bienville	35	\$54,553	\$54,553	\$0
Bossier	781	\$1,296,725	\$1,296,725	\$0
Caddo	6,054	\$7,470,042	\$7,470,042	\$0
Calcasieu	1,258	\$1,933,994	\$1,933,994	\$0
Caldwell	15	\$9,118	\$9,118	\$0
Cameron	116	\$169,115	\$169,115	\$0
Claiborne	92	\$227,543	\$227,543	\$0
Concordia	31	\$56,772	\$56,772	\$0
DeSoto	146	\$255,507	\$255,507	\$0
East Baton Rouge	3,592	\$6,331,873	\$6,331,873	\$0
East Carroll	36	\$46,226	\$46,226	\$0
East Feliciana	13	\$24,020	\$24,020	\$0
Evangeline	97	\$60,787	\$60,787	\$0
Franklin	30	\$38,344	\$38,344	\$0
Grant	25	\$29,214	\$29,214	\$0
Iberia	395	\$531,169	\$531,169	\$0
Iberville	93	\$178,640	\$178,640	\$0
Jackson	34	\$39,073	\$39,073	\$0
Jefferson	12,271	\$10,975,416	\$10,975,416	\$0
Jefferson Davis	56	\$111,785	\$111,785	\$0
Lafayette	2,189	\$3,660,027	\$3,660,027	\$0
Lafourche	279	\$492,206	\$492,206	\$0
LaSalle	52	\$128,017	\$128,017	\$0
Lincoln	88	\$130,111	\$130,111	\$0
Livingston	457	\$744,525	\$744,525	\$0
Madison	21	\$27,793	\$27,793	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>32. PURCHASES OF AUTOMOBILES FOR LEASE OR RENTAL ... Continued</b>				
Morehouse	63	\$86,355	\$86,355	\$0
Natchitoches	142	\$225,299	\$225,299	\$0
Orleans	1,892	\$3,664,051	\$3,664,051	\$0
Ouachita	582	\$880,236	\$880,236	\$0
Plaquemines	100	\$222,317	\$222,317	\$0
Pointe Coupee	66	\$128,601	\$128,601	\$0
Rapides	478	\$773,598	\$773,598	\$0
Red River	35	\$47,040	\$47,040	\$0
Richland	37	\$62,395	\$62,395	\$0
Sabine	46	\$48,689	\$48,689	\$0
St. Bernard	98	\$179,433	\$179,433	\$0
St. Charles	473	\$718,615	\$718,615	\$0
St. Helena	23	\$21,691	\$21,691	\$0
St. James	33	\$52,882	\$52,882	\$0
St. John the Baptist	181	\$341,947	\$341,947	\$0
St. Landry	208	\$288,543	\$288,543	\$0
St. Martin	180	\$294,600	\$294,600	\$0
St. Mary	149	\$280,353	\$280,353	\$0
St. Tammany	1,864	\$3,636,728	\$3,636,728	\$0
Tangipahoa	506	\$824,175	\$824,175	\$0
Terrebonne	709	\$1,281,728	\$1,281,728	\$0
Union	158	\$132,019	\$132,019	\$0
Vermilion	199	\$206,301	\$206,301	\$0
Vernon	145	\$147,199	\$147,199	\$0
Washington	112	\$119,620	\$119,620	\$0
Webster	188	\$288,876	\$288,876	\$0
West Baton Rouge	107	\$223,100	\$223,100	\$0
West Carroll	10	\$15,073	\$15,073	\$0
West Feliciana	34	\$60,826	\$60,826	\$0
Winn	25	\$43,425	\$43,425	\$0
All Other <sup>1</sup>	14	\$36,088	\$36,088	\$0
<b>Total</b>	<b>38,438</b>	<b>\$52,719,240</b>	<b>\$52,719,240</b>	<b>\$0</b>

Footnotes for Sales Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Catahoula and Tensas.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>33. SALES OF MARIJUANA FOR THERAPEUTIC USE</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>34. PURCHASES OF TANGIBLE PERSONAL PROPERTY FOR LEASE OR RENTAL</b>				
Ascension	14	\$473,074	\$473,074	\$0
Caddo	19	\$219,876	\$219,876	\$0
Calcasieu	13	\$67,498	\$67,498	\$0
East Baton Rouge	55	\$747,960	\$747,960	\$0
Iberia	11	\$225,186	\$225,186	\$0
Jefferson	28	\$1,869,027	\$1,869,027	\$0
Lafayette	28	\$201,228	\$201,228	\$0
Livingston	10	\$97,217	\$97,217	\$0
Orleans	18	\$55,155	\$55,155	\$0
Ouachita	12	\$16,894	\$16,894	\$0
St. Tammany	19	\$847,131	\$847,131	\$0
Tangipahoa	11	\$34,111	\$34,111	\$0
Terrebonne	12	\$90,470	\$90,470	\$0
Out of State	122	\$6,963,651	\$6,963,651	\$0
All Other <sup>1</sup>	95	\$3,161,183	\$3,161,183	\$0
<b>Total</b>	<b>467</b>	<b>\$15,069,661</b>	<b>\$15,069,661</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>35. NATURAL GAS USED IN THE PRODUCTION OF IRON</b>				
This exemption is included in number 107.				
<b>36. ELECTRICITY FOR CHLOR-ALKALI MANUFACTURING PROCESS</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>37. SALES OF HUMAN-TISSUE TRANSPLANTS</b>				
All Other <sup>2</sup>	14	\$2,391,090	\$2,391,090	\$0
<b>Total</b>	<b>14</b>	<b>\$2,391,090</b>	<b>\$2,391,090</b>	<b>\$0</b>
<b>38. SALES OF RAW AGRICULTURAL COMMODITIES</b>				
Out of State	22	\$2,392,777	\$2,392,777	\$0
All Other <sup>3</sup>	132	\$7,067,108	\$7,067,108	\$0
<b>Total</b>	<b>154</b>	<b>\$9,459,885</b>	<b>\$9,459,885</b>	<b>\$0</b>
<b>39. SALES TO THE UNITED STATES GOVERNMENT AND ITS AGENCIES</b>				
This exemption is included in number 28.				

**Footnotes for Sales Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Beauregard, Bienville, Bossier, Catahoula, DeSoto, East Feliciana, Evangeline, Franklin, Grant, Jackson, Lafourche, LaSalle, Lincoln, Natchitoches, Plaquemines, Pointe Coupee, Rapides, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Orleans, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, Claiborne, DeSoto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Iberia, Jackson, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Orleans, Ouachita, Pointe Coupee, Rapides, Red River, Richland, Sabine, St. Helena, St. James, St. Landry, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Union, Vermilion, Washington, Webster, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>41. PURCHASES OF NEW OR USED SCHOOL BUSES</b>				
Ascension	58	\$194,280	\$194,280	\$0
East Baton Rouge	18	\$75,000	\$75,000	\$0
Lafourche	10	\$40,001	\$40,001	\$0
Orleans	53	\$159,548	\$159,548	\$0
West Baton Rouge	36	\$158,363	\$158,363	\$0
All Other <sup>1</sup>	14	\$236,897	\$236,897	\$0
<b>Total</b>	<b>189</b>	<b>\$864,089</b>	<b>\$864,089</b>	<b>\$0</b>
<b>44. CERTAIN AIRCRAFT ASSEMBLED IN LOUISIANA</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>46. PURCHASES OF EQUIPMENT BY BONA FIDE VOLUNTEER AND PUBLIC FIRE DEPARTMENT</b>				
All Other <sup>2</sup>	12	\$44,984	\$44,984	\$0
<b>Total</b>	<b>12</b>	<b>\$44,984</b>	<b>\$44,984</b>	<b>\$0</b>
<b>49. PURCHASES OF BUTANE, PROPANE, AND LIQUEFIED PETROLEUM GAS BY RESIDENTIAL CONSUMERS</b>				
This exemption is included in number 214.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>51. NATURAL GAS HELD, USED, OR CONSUMED IN PROVIDING NATURAL GAS STORAGE SERVICES OR OPERATING NATURAL GAS STORAGE FACILITIES</b>				
This exemption is included in number 107.				
<b>52. PURCHASES BY A PRIVATE POSTSECONDARY ACADEMIC DEGREE-GRANTING INSTITUTION</b>				
Out of State	19	\$333,402	\$333,402	\$0
All Other <sup>3</sup>	12	\$15,142	\$15,142	\$0
<b>Total</b>	<b>31</b>	<b>\$348,544</b>	<b>\$348,544</b>	<b>\$0</b>
<b>53. PURCHASES OF FOOD ITEMS FOR SCHOOL LUNCH OR BREAKFAST PROGRAMS BY NONPUBLIC ELEMENTARY OR SECONDARY SCHOOLS</b>				
This exemption is included in number 119.				
<b>58. ARTICLES TRADED IN ON TANGIBLE PERSONAL PROPERTY</b>				
All Other <sup>4</sup>	34	\$528,437	\$528,437	\$0
<b>Total</b>	<b>34</b>	<b>\$528,437</b>	<b>\$528,437</b>	<b>\$0</b>
<b>59. FIRST \$50,000 OF NEW FARM EQUIPMENT USED IN POULTRY PRODUCTION</b>				
This exemption is included in number 147.				
<b>61. ADMISSIONS CHARGES TO ATHLETIC OR ENTERTAINMENT EVENTS OF COLLEGES AND UNIVERSITIES<sup>5</sup></b>				
All Other <sup>6</sup>	13	\$47,266	\$47,266	\$0
<b>Total</b>	<b>13</b>	<b>\$47,266</b>	<b>\$47,266</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Iberia, Lafayette, Pointe Coupee, St. Landry, and Tangipahoa.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Calcasieu, East Baton Rouge, Lafayette, St. Tammany, Terrebonne, Washington, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, East Baton Rouge, Lafayette, Orleans, and Tangipahoa.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, Calcasieu, DeSoto, East Baton Rouge, Franklin, Jefferson, Lafayette, Lafourche, Ouachita, Plaquemines, Richland, St. Charles, St. Martin, St. Tammany, Terrebonne, Vermilion, Webster, and Out of State.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Caddo, Jefferson, Lafourche, St. Martin, Tangipahoa, Vermilion, and Webster.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>62. ADMISSIONS CHARGES TO ATHLETIC EVENTS OR ENTERTAINMENT EVENTS OF ELEMENTARY AND SECONDARY SCHOOLS<sup>1</sup></b>				
All Other <sup>2</sup>	34	\$445,371	\$445,371	\$0
<b>Total</b>	<b>34</b>	<b>\$445,371</b>	<b>\$445,371</b>	<b>\$0</b>
<b>63. MEMBERSHIP FEES OR DUES OF NONPROFIT OR CIVIC ORGANIZATIONS<sup>1</sup></b>				
All Other <sup>3</sup>	31	\$156,965	\$156,965	\$0
<b>Total</b>	<b>31</b>	<b>\$156,965</b>	<b>\$156,965</b>	<b>\$0</b>
<b>65. ADMISSIONS TO PLACES OF AMUSEMENT AT CAMP OR RETREAT FACILITIES</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>66. REPAIR SERVICES PERFORMED IN LOUISIANA WHEN THE REPAIRED PROPERTY IS EXPORTED<sup>1</sup></b>				
East Baton Rouge	11	\$116,551	\$116,551	\$0
All Other <sup>4</sup>	64	\$1,922,341	\$1,922,341	\$0
<b>Total</b>	<b>75</b>	<b>\$2,038,892</b>	<b>\$2,038,892</b>	<b>\$0</b>
<b>67. REPAIRS, RENOVATIONS, OR CONVERSIONS OF DRILLING RIGS</b>				
Lafayette	27	\$1,886,849	\$1,886,849	\$0
Terrebonne	12	\$1,406,005	\$1,406,005	\$0
Out of State	16	\$2,026,186	\$2,026,186	\$0
All Other <sup>5</sup>	56	\$3,743,006	\$3,743,006	\$0
<b>Total</b>	<b>111</b>	<b>\$9,062,046</b>	<b>\$9,062,046</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Assumption, Bossier, Caddo, Calcasieu, Concordia, Franklin, Grant, Iberia, Jefferson Davis, Lafayette, Lafourche, LaSalle, Orleans, Ouachita, Rapides, St. John the Baptist, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Caddo, Calcasieu, DeSoto, East Baton Rouge, Jefferson, Lafayette, Orleans, Ouachita, Rapides, Sabine, St. Tammany, Tangipahoa, Webster, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Assumption, Bossier, Caddo, Calcasieu, DeSoto, Franklin, Grant, Iberia, Iberville, Jefferson, Lafayette, Lafourche, Orleans, Ouachita, Pointe Coupee, Rapides, St. Charles, St. John the Baptist, St. Landry, St. Martin, St. Mary, Terrebonne, Webster, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Cameron, East Baton Rouge, Iberia, Jefferson, Lafourche, Lincoln, Orleans, Plaquemines, Pointe Coupee, St. Landry, St. Martin, St. Mary, St. Tammany, Vermilion, and West Baton Rouge.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>68. SURFACE PREPARATION, COATING, AND PAINTING OF CERTAIN AIRCRAFT<sup>1</sup></b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>69. SALES OF PLATINUM, GOLD, AND SILVER BULLION AND NUMISMATIC COINS AT CERTAIN TRADE SHOWS</b>				
Out of State	12	\$439,352	\$439,352	\$0
All Other <sup>2</sup>	32	\$2,971,159	\$2,971,159	\$0
<b>Total</b>	<b>44</b>	<b>\$3,410,511</b>	<b>\$3,410,511</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>72. WORK PRODUCTS OF CERTAIN PROFESSIONALS<sup>1</sup></b>				
Out of State	11	\$381,953	\$381,953	\$0
All Other <sup>3</sup>	37	\$567,945	\$567,945	\$0
<b>Total</b>	<b>48</b>	<b>\$949,898</b>	<b>\$949,898</b>	<b>\$0</b>
<b>73. PHARMACEUTICALS ADMINISTERED TO LIVESTOCK FOR AGRICULTURAL PURPOSES</b>				
All Other <sup>4</sup>	29	\$137,726	\$137,726	\$0
<b>Total</b>	<b>29</b>	<b>\$137,726</b>	<b>\$137,726</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Livingston, Orleans, St. Tammany, Tangipahoa, Terrebonne, Webster, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Caddo, Calcasieu, East Baton Rouge, East Feliciana, Jefferson, Lafayette, Livingston, Orleans, Rapides, Richland, St. Charles, St. Mary, St. Tammany, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Beauregard, Calcasieu, East Feliciana, Jefferson Davis, Lafayette, Lafourche, Lincoln, Orleans, Pointe Coupee, Rapides, Red River, Richland, Sabine, St. Landry, Tangipahoa, Union, Washington, West Carroll, and Out of State.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>74. USED MANUFACTURED HOMES AND 54 PERCENT OF COST OF NEW MANUFACTURED HOMES</b>				
Acadia	272	\$376,414	\$376,414	\$0
Allen	153	\$288,986	\$288,986	\$0
Ascension	424	\$673,708	\$673,708	\$0
Assumption	120	\$170,443	\$170,443	\$0
Avoyelles	138	\$232,217	\$232,217	\$0
Beauregard	351	\$865,515	\$865,515	\$0
Bienville	94	\$225,235	\$225,235	\$0
Bossier	372	\$628,962	\$628,962	\$0
Caddo	505	\$721,423	\$721,423	\$0
Calcasieu	1,534	\$2,710,492	\$2,710,492	\$0
Caldwell	88	\$170,563	\$170,563	\$0
Cameron	153	\$362,510	\$362,510	\$0
Catahoula	70	\$101,148	\$101,148	\$0
Claiborne	93	\$195,896	\$195,896	\$0
Concordia	97	\$157,228	\$157,228	\$0
DeSoto	200	\$423,013	\$423,013	\$0
East Baton Rouge	245	\$300,549	\$300,549	\$0
East Carroll	24	\$61,004	\$61,004	\$0
East Feliciana	85	\$216,602	\$216,602	\$0
Evangeline	149	\$249,700	\$249,700	\$0
Franklin	139	\$290,385	\$290,385	\$0
Grant	103	\$212,779	\$212,779	\$0
Iberia	261	\$285,921	\$285,921	\$0
Iberville	86	\$180,521	\$180,521	\$0
Jackson	103	\$214,954	\$214,954	\$0
Jefferson	138	\$86,672	\$86,672	\$0
Jefferson Davis	210	\$395,679	\$395,679	\$0
Lafayette	632	\$628,508	\$628,508	\$0
Lafourche	354	\$734,016	\$734,016	\$0
LaSalle	124	\$233,707	\$233,707	\$0
Lincoln	215	\$365,205	\$365,205	\$0
Livingston	574	\$1,362,137	\$1,362,137	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>74. USED MANUFACTURED HOMES AND 54 PERCENT OF COST OF NEW MANUFACTURED HOMES ... Continued</b>				
Madison	17	\$15,474	\$15,474	\$0
Morehouse	70	\$90,977	\$90,977	\$0
Natchitoches	229	\$430,719	\$430,719	\$0
Orleans	13	\$5,126	\$5,126	\$0
Ouachita	576	\$768,639	\$768,639	\$0
Plaquemines	89	\$115,335	\$115,335	\$0
Pointe Coupee	102	\$203,430	\$203,430	\$0
Rapides	399	\$739,640	\$739,640	\$0
Red River	57	\$123,797	\$123,797	\$0
Richland	142	\$291,567	\$291,567	\$0
Sabine	292	\$674,749	\$674,749	\$0
St. Bernard	34	\$29,878	\$29,878	\$0
St. Charles	109	\$232,646	\$232,646	\$0
St. Helena	100	\$266,717	\$266,717	\$0
St. James	99	\$176,078	\$176,078	\$0
St. John the Baptist	79	\$144,858	\$144,858	\$0
St. Landry	278	\$687,347	\$687,347	\$0
St. Martin	257	\$455,831	\$455,831	\$0
St. Mary	209	\$193,536	\$193,536	\$0
St. Tammany	158	\$229,713	\$229,713	\$0
Tangipahoa	606	\$1,339,756	\$1,339,756	\$0
Terrebonne	382	\$702,350	\$702,350	\$0
Union	151	\$282,432	\$282,432	\$0
Vermilion	231	\$275,382	\$275,382	\$0
Vernon	208	\$407,902	\$407,902	\$0
Washington	141	\$292,380	\$292,380	\$0
Webster	192	\$424,560	\$424,560	\$0
West Baton Rouge	61	\$108,169	\$108,169	\$0
West Carroll	59	\$122,260	\$122,260	\$0
West Feliciana	39	\$83,264	\$83,264	\$0
Winn	75	\$159,079	\$159,079	\$0
All Other <sup>1</sup>	17	\$62,907	\$62,907	\$0
<b>Total</b>	<b>13,577</b>	<b>\$24,258,590</b>	<b>\$24,258,590</b>	<b>\$0</b>

Footnotes for Sales Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Tensas and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>76. MATERIALS USED DIRECTLY IN THE COLLECTION OF BLOOD</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>78. OTHER CONSTRUCTIONS PERMANENTLY ATTACHED TO THE GROUND</b>				
Calcasieu	12	\$427,802	\$427,802	\$0
East Baton Rouge	14	\$980,941	\$980,941	\$0
Jefferson	14	\$75,557,670	\$75,557,670	\$0
Lafayette	13	\$2,289,299	\$2,289,299	\$0
Out of State	47	\$4,734,210	\$4,734,210	\$0
All Other <sup>1</sup>	85	\$5,320,867	\$5,320,867	\$0
<b>Total</b>	<b>185</b>	<b>\$89,310,789</b>	<b>\$89,310,789</b>	<b>\$0</b>
<b>79. PURCHASES BY MOTOR VEHICLE MANUFACTURERS</b>				
This exemption is included in number 11.				
<b>80. PURCHASES BY GLASS MANUFACTURERS</b>				
This exemption is included in number 11.				
<b>82. PURCHASES OF MACHINERY AND EQUIPMENT BY CERTAIN UTILITIES</b>				
All Other <sup>2</sup>	19	\$7,861,860	\$7,861,860	\$0
<b>Total</b>	<b>19</b>	<b>\$7,861,860</b>	<b>\$7,861,860</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>84. DONATIONS TO CERTAIN SCHOOLS<sup>3</sup></b>				
Caddo	10	\$4,395	\$4,395	\$0
East Baton Rouge	17	\$142,786	\$142,786	\$0
Jefferson	11	\$24,786	\$24,786	\$0
Orleans	14	\$13,882	\$13,882	\$0
Out of State	32	\$434,973	\$434,973	\$0
All Other <sup>4</sup>	106	\$37,694	\$37,694	\$0
<b>Total</b>	<b>190</b>	<b>\$658,516</b>	<b>\$658,516</b>	<b>\$0</b>
<b>89. ADVERTISING SERVICES</b>				
Orleans	10	\$655,483	\$655,483	\$0
Out of State	25	\$112,387	\$112,387	\$0
All Other <sup>5</sup>	52	\$1,431,373	\$1,431,373	\$0
<b>Total</b>	<b>87</b>	<b>\$2,199,243</b>	<b>\$2,199,243</b>	<b>\$0</b>
<b>90. PURCHASES BY NONPROFIT ELECTRIC COOPERATIVES</b>				
Out of State	11	\$202,565	\$202,565	\$0
All Other <sup>6</sup>	58	\$1,440,415	\$1,440,415	\$0
<b>Total</b>	<b>69</b>	<b>\$1,642,980</b>	<b>\$1,642,980</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Avoyelles, Beauregard, Bossier, Caddo, Cameron, Franklin, Grant, Iberia, Iberville, Jefferson Davis, Lafourche, Lincoln, Livingston, Orleans, Ouachita, Rapides, Richland, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Washington, Webster, West Baton Rouge, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, East Baton Rouge, Jefferson, Lafayette, Orleans, Ouachita, Rapides, St. Landry, St. Martin, Tangipahoa, West Feliciana, and Out of State.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Calcasieu, DeSoto, Evangeline, Grant, Iberia, Iberville, Jackson, Jefferson Davis, Lafayette, Lafourche, Lincoln, Livingston, Ouachita, Pointe Coupee, Rapides, Richland, Sabine, St. Bernard, St. Charles, St. James, St. John the Baptist, St. Landry, St. Tammany, Tangipahoa, Terrebonne, Vernon, Washington, Webster, West Carroll, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Caddo, Calcasieu, DeSoto, East Baton Rouge, Grant, Iberville, Jefferson, Lafayette, Lincoln, Rapides, St. Bernard, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Vermilion, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Bossier, Caddo, Calcasieu, Claiborne, East Baton Rouge, Evangeline, Jefferson Davis, Lafayette, Lafourche, Livingston, Ouachita, Pointe Coupee, Rapides, St. Martin, St. Mary, St. Tammany, Terrebonne, Union, and Vernon.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>92. SALES BY STATE-OWNED DOMED STADIUMS AND BASEBALL FACILITIES<sup>1</sup></b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>93. SALES BY CERTAIN PUBLICLY-OWNED FACILITIES</b>				
All Other <sup>2</sup>	17	\$441,946	\$441,946	\$0
<b>Total</b>	<b>17</b>	<b>\$441,946</b>	<b>\$441,946</b>	<b>\$0</b>
<b>96. SALES OF FARM PRODUCTS DIRECT FROM THE FARM<sup>1</sup></b>				
Out of State	13	\$250,844	\$250,844	\$0
All Other <sup>3</sup>	89	\$4,466,641	\$4,466,641	\$0
<b>Total</b>	<b>102</b>	<b>\$4,717,485</b>	<b>\$4,717,485</b>	<b>\$0</b>
<b>97. LIVESTOCK SOLD AT MARKET AND RACEHORSES CLAIMED AT RACES IN LOUISIANA<sup>1</sup></b>				
All Other <sup>4</sup>	20	\$1,543,491	\$1,543,491	\$0
<b>Total</b>	<b>20</b>	<b>\$1,543,491</b>	<b>\$1,543,491</b>	<b>\$0</b>
<b>98. FEED AND FEED ADDITIVES FOR ANIMALS HELD FOR BUSINESS PURPOSES</b>				
All Other <sup>5</sup>	47	\$1,062,124	\$1,062,124	\$0
<b>Total</b>	<b>47</b>	<b>\$1,062,124</b>	<b>\$1,062,124</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>99. MATERIALS USED IN THE PRODUCTION OR HARVESTING OF CRAWFISH</b>				
All Other <sup>6</sup>	27	\$179,280	\$179,280	\$0
<b>Total</b>	<b>27</b>	<b>\$179,280</b>	<b>\$179,280</b>	<b>\$0</b>
<b>100. BAIT AND FEED USED IN THE PRODUCTION OR HARVESTING OF CRAWFISH</b>				
All Other <sup>7</sup>	38	\$609,916	\$609,916	\$0
<b>Total</b>	<b>38</b>	<b>\$609,916</b>	<b>\$609,916</b>	<b>\$0</b>
<b>101. MATERIALS USED IN THE PRODUCTION OR HARVESTING OF CATFISH</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>102. FARM PRODUCTS PRODUCED AND USED BY THE FARMER<sup>1</sup></b>				
Out of State	15	\$79,546	\$79,546	\$0
All Other <sup>8</sup>	81	\$11,902,031	\$11,902,031	\$0
<b>Total</b>	<b>96</b>	<b>\$11,981,577</b>	<b>\$11,981,577</b>	<b>\$0</b>

Footnotes for Sales Tax

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Calcasieu, Iberia, Lafayette, Orleans, Rapides, Tangipahoa, Union, Winn, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, DeSoto, East Baton Rouge, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Lincoln, Livingston, Orleans, Ouachita, Pointe Coupee, Rapides, Richland, St. Helena, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Union, Vermilion, Vernon, Washington, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Beauregard, Bossier, Caddo, Jefferson, Lafayette, Lafourche, Orleans, Richland, St. Helena, St. Landry, St. Tammany, Tangipahoa, Terrebonne, Union, West Baton Rouge, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Avoyelles, Bossier, Caddo, Calcasieu, DeSoto, East Baton Rouge, Evangeline, Franklin, Grant, Iberville, Jackson, Jefferson, Jefferson Davis, Lafayette, Lafourche, Lincoln, Orleans, Rapides, St. Helena, St. Martin, St. Tammany, Tangipahoa, Tensas, Union, Vermilion, Vernon, Washington, Webster, West Feliciana, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, East Baton Rouge, Evangeline, Iberville, Jefferson Davis, Lafayette, Lafourche, Pointe Coupee, St. Landry, St. Martin, St. Mary, Tangipahoa, Vermilion, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Calcasieu, Caldwell, Evangeline, Iberville, Jefferson Davis, Pointe Coupee, Rapides, St. Charles, St. Martin, St. Mary, and Vermilion.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Claiborne, DeSoto, East Baton Rouge, East Feliciana, Franklin, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Ouachita, Pointe Coupee, Rapides, Red River, Richland, Sabine, St. Charles, St. Helena, St. Landry, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Washington, Webster, West Baton Rouge, and West Feliciana.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>104. SALES OF STEAM - NONRESIDENTIAL</b>				
This exemption is included in number 106.				
<b>106. SALES OF WATER - NONRESIDENTIAL<sup>1</sup></b>				
Avoyelles	10	\$35,897	\$19,767	\$16,130
Bossier	10	\$17,568	\$9,675	\$7,893
Caddo	31	\$712,450	\$392,251	\$320,199
Calcasieu	28	\$651,796	\$358,856	\$292,940
Catahoula	10	\$8,325	\$4,581	\$3,744
Claiborne	10	\$6,241	\$3,432	\$2,809
East Baton Rouge	35	\$842,776	\$463,998	\$378,778
Evangeline	11	\$40,894	\$22,515	\$18,379
Jefferson	15	\$83,942	\$46,214	\$37,728
Lafayette	20	\$367,334	\$202,249	\$165,085
LaSalle	11	\$28,707	\$15,806	\$12,901
Lincoln	16	\$51,814	\$28,533	\$23,281
Orleans	23	\$1,651,617	\$909,315	\$742,302
Ouachita	16	\$73,014	\$40,201	\$32,813
Rapides	19	\$213,824	\$117,727	\$96,097
St. Landry	17	\$21,397	\$11,770	\$9,627
St. Martin	10	\$52,922	\$29,138	\$23,784
St. Mary	11	\$126,225	\$69,502	\$56,723
St. Tammany	22	\$444,705	\$244,840	\$199,865
Tangipahoa	13	\$85,503	\$47,075	\$38,428
Union	10	\$49,452	\$27,229	\$22,223
Vermilion	12	\$96,422	\$53,095	\$43,327
Webster	19	\$54,017	\$29,740	\$24,277
Out of State	25	\$2,508,006	\$1,380,819	\$1,127,187
All Other <sup>2</sup>	222	\$3,644,108	\$2,006,308	\$1,637,800
<b>Total</b>	<b>626</b>	<b>\$11,868,956</b>	<b>\$6,534,636</b>	<b>\$5,334,320</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>107. SALES OF ELECTRIC POWER OR ENERGY - NONRESIDENTIAL<sup>3</sup></b>				
Ascension	23	\$921,708	\$507,421	\$414,287
Bossier	11	\$354,856	\$195,372	\$159,484
Caddo	33	\$17,002,620	\$8,363,111	\$8,639,509
Calcasieu	34	\$4,237,337	\$2,332,928	\$1,904,409
Catahoula	11	\$291,645	\$160,573	\$131,072
East Baton Rouge	72	\$4,610,171	\$2,538,155	\$2,072,016
Evangeline	13	\$539,812	\$297,199	\$242,613
Franklin	10	\$433,997	\$238,943	\$195,054
Iberia	13	\$2,999	\$1,430	\$1,569
Jefferson	45	\$139,443,053	\$76,772,013	\$62,671,040
Lafayette	43	\$6,980,384	\$3,841,665	\$3,138,719
Livingston	13	\$130,301	\$71,737	\$58,564
Orleans	47	\$14,656,132	\$8,069,100	\$6,587,032
Ouachita	23	\$62,393	\$34,355	\$28,038
Pointe Coupee	10	\$498,440	\$274,421	\$224,019
Rapides	22	\$35,381,793	\$19,479,864	\$15,901,929
St. Landry	23	\$83,350	\$45,883	\$37,467
St. Martin	10	\$69,485	\$38,258	\$31,227
St. Mary	11	\$827,470	\$455,571	\$371,899
St. Tammany	31	\$29,555	\$14,690	\$14,865
Tangipahoa	25	\$76,332	\$42,024	\$34,308
Vermilion	16	\$482,755	\$265,414	\$217,341
Washington	12	\$758,849	\$417,795	\$341,054
Webster	14	\$401,010	\$220,781	\$180,229
Out of State	71	\$124,046,750	\$68,281,524	\$55,765,226
All Other <sup>4</sup>	203	\$16,670,369	\$9,177,990	\$7,492,379
<b>Total</b>	<b>839</b>	<b>\$368,993,566</b>	<b>\$202,138,217</b>	<b>\$166,855,349</b>

**Footnotes for Sales Tax**

- This includes the revenue loss for sales of water-nonresidential and sales of steam-nonresidential.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Assumption, Beauregard, Bienville, Caldwell, Concordia, DeSoto, East Carroll, East Feliciana, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson Davis, Lafourche, Livingstone, Natchitoches, Plaquemines, Pointe Coupee, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, Tensas, Terrebonne, Vernon, Washington, West Baton Rouge, West Carroll, West Feliciana, and Winn.
- This includes the revenue loss for sales of electric power or energy-nonresidential; natural gas used in the production of iron; sales of natural gas-nonresidential; materials and energy sources used for boiler fuel; and utilities used by steelworks and blast furnaces.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Avoyelles, Beauregard, Bienville, Caldwell, Claiborne, Concordia, DeSoto, East Carroll, East Feliciana, Grant, Iberville, Jackson, Jefferson Davis, Lafourche, LaSalle, Lincoln, Natchitoches, Plaquemines, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, Tensas, Terrebonne, Union, Vernon, West Baton Rouge, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>109. SALES OF FERTILIZERS AND CONTAINERS TO FARMERS</b>				
This exemption is included in number 125.				
<b>110. SALES OF NATURAL GAS - NONRESIDENTIAL</b>				
This exemption is included in number 107.				
<b>111. ENERGY SOURCES USED FOR BOILER FUEL, EXCEPT REFINERY GAS</b>				
This exemption is included in number 107.				
<b>113. ORTHOTIC AND PROSTHETIC DEVICES</b>				
Calcasieu	11	\$419,048	\$419,048	\$0
East Baton Rouge	21	\$1,630,740	\$1,630,740	\$0
Jefferson	22	\$359,804	\$359,804	\$0
Lafayette	16	\$834,865	\$834,865	\$0
Orleans	10	\$84,466	\$84,466	\$0
Ouachita	10	\$142,295	\$142,295	\$0
St. Tammany	13	\$291,037	\$291,037	\$0
Out of State	31	\$1,698,042	\$1,698,042	\$0
All Other <sup>1</sup>	58	\$932,707	\$932,707	\$0
<b>Total</b>	<b>192</b>	<b>\$6,393,004</b>	<b>\$6,393,004</b>	<b>\$0</b>
<b>114. OSTOMY, COLOSTOMY, ILEOSTOMY, AND OTHER APPLIANCE DEVICES</b>				
All Other <sup>2</sup>	10	\$101,273	\$101,273	\$0
<b>Total</b>	<b>10</b>	<b>\$101,273</b>	<b>\$101,273</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>116. MEDICAL DEVICES USED BY PATIENTS UNDER THE SUPERVISION OF A PHYSICIAN</b>				
Caddo	19	\$ 5,838,046	\$5,838,046	\$0
East Baton Rouge	22	\$1,625,644	\$1,625,644	\$0
Jefferson	24	\$11,732,635	\$11,732,635	\$0
Lafayette	22	\$2,166,364	\$2,166,364	\$0
Orleans	13	\$1,372,568	\$1,372,568	\$0
St. Tammany	14	\$1,411,803	\$1,411,803	\$0
Out of State	84	\$4,722,804	\$4,722,804	\$0
All Other <sup>3</sup>	73	\$2,147,760	\$2,147,760	\$0
<b>Total</b>	<b>271</b>	<b>\$31,017,624</b>	<b>\$31,017,624</b>	<b>\$0</b>
<b>117. RESTORATIVE MATERIALS USED BY DENTISTS</b>				
All Other <sup>4</sup>	33	\$736,623	\$736,623	\$0
<b>Total</b>	<b>33</b>	<b>\$736,623</b>	<b>\$736,623</b>	<b>\$0</b>
<b>119. SALES OF FOOD BY CERTAIN INSTITUTIONS<sup>5</sup></b>				
All Other <sup>6</sup>	35	\$286,816	\$286,816	\$0
<b>Total</b>	<b>35</b>	<b>\$286,816</b>	<b>\$286,816</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Bossier, Caddo, DeSoto, Evangeline, Iberia, Jefferson Davis, Lafourche, LaSalle, Lincoln, Livingston, Plaquemines, Rapides, St. Bernard, St. Charles, St. John the Baptist, St. Landry, St. Mary, Tangipahoa, Terrebonne, Vermilion, Washington, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Lafayette, Winn, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Avoyelles, Beauregard, Bossier, Calcasieu, Cameron, Iberia, Iberville, Lafourche, Lincoln, Livingston, Ouachita, Plaquemines, Rapides, Richland, St. Bernard, St. Charles, St. John the Baptist, St. Landry, St. Martin, St. Mary, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, East Baton Rouge, East Feliciana, Iberia, Jefferson, Lafayette, Orleans, Ouachita, St. Bernard, St. Charles, St. Martin, St. Tammany, and Out of State.
- This includes the revenue loss for sales of food by certain institutions and purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Calcasieu, Claiborne, East Baton Rouge, Franklin, Grant, Jackson, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Lincoln, Orleans, Ouachita, Rapides, St. Bernard, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Union, Vernon, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>123. SALES OF 50-TON VESSELS AND NEW COMPONENT PARTS AND SALES OF CERTAIN MATERIALS AND SERVICES TO VESSELS OPERATING IN INTERSTATE COMMERCE</b>				
Jefferson	23	\$1,391,685	\$1,391,685	\$0
Lafourche	26	\$938,866	\$938,866	\$0
Plaquemines	12	\$1,161,892	\$1,161,892	\$0
St. Mary	25	\$3,120,817	\$3,120,817	\$0
Terrebonne	50	\$2,606,955	\$2,606,955	\$0
Out of State	27	\$348,021	\$348,021	\$0
All Other <sup>1</sup>	50	\$2,412,296	\$2,412,296	\$0
<b>Total</b>	<b>213</b>	<b>\$11,980,532</b>	<b>\$11,980,532</b>	<b>\$0</b>
<b>125. SALES OF SEEDS FOR PLANTING CROPS<sup>2</sup></b>				
Out of State	14	\$18,391,527	\$18,391,527	\$0
All Other <sup>3</sup>	66	\$6,035,589	\$6,035,589	\$0
<b>Total</b>	<b>80</b>	<b>\$24,427,116</b>	<b>\$24,427,116</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>129. SALES OF PESTICIDES FOR AGRICULTURAL PURPOSES</b>				
All Other <sup>4</sup>	37	\$2,806,396	\$2,806,396	\$0
<b>Total</b>	<b>37</b>	<b>\$2,806,396</b>	<b>\$2,806,396</b>	<b>\$0</b>
<b>131. PROPERTY PURCHASED FOR EXCLUSIVE USE OUTSIDE THE STATE</b>				
East Baton Rouge	17	\$647,801	\$647,801	\$0
Iberia	21	\$854,634	\$854,634	\$0
Jefferson	21	\$469,335	\$469,335	\$0
Lafayette	43	\$6,175,016	\$6,175,016	\$0
Lafourche	14	\$2,301,551	\$2,301,551	\$0
St. Mary	19	\$3,001,738	\$3,001,738	\$0
Terrebonne	40	\$1,956,585	\$1,956,585	\$0
Vermilion	11	\$2,421,499	\$2,421,499	\$0
Out of State	63	\$30,189,307	\$30,189,307	\$0
All Other <sup>5</sup>	84	\$2,201,232	\$2,201,232	\$0
<b>Total</b>	<b>333</b>	<b>\$50,218,698</b>	<b>\$50,218,698</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Calcasieu, Claiborne, East Baton Rouge, East Feliciana, Iberia, Lafayette, Orleans, St. Charles, St. John the Baptist, St. Tammany, Tangipahoa, and Vermilion.
- This includes the revenue loss for sales of seeds for planting crops; and sales of fertilizers and containers to farmers.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, DeSoto, East Feliciana, Evangeline, Franklin, Iberia, Iberville, Jackson, Jefferson, Jefferson Davis, Lafayette, Lafourche, Lincoln, Ouachita, Pointe Coupee, Rapides, Red River, Richland, Sabine, St. Landry, St. Tammany, Tangipahoa, Terrebonne, Union, Vermilion, Washington, Webster, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Avoyelles, Beauregard, DeSoto, East Baton Rouge, East Carroll, Franklin, Iberia, Iberville, Jefferson Davis, Lafayette, Lincoln, Orleans, Ouachita, Pointe Coupee, Rapides, Red River, Sabine, St. Landry, St. Tammany, Tangipahoa, Union, Washington, Webster, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Ascension, Beauregard, Bossier, Caddo, Calcasieu, DeSoto, Grant, Lincoln, Livingston, Madison, Orleans, Ouachita, Plaquemines, Pointe Coupee, Richland, St. Bernard, St. Charles, St. Landry, St. Martin, St. Tammany, Tangipahoa, West Baton Rouge and West Carroll.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>133. ADMISSIONS TO ENTERTAINMENT BY DOMESTIC NONPROFIT CHARITABLE, EDUCATIONAL, AND RELIGIOUS ORGANIZATIONS<sup>1</sup></b>				
All Other <sup>2</sup>	19	\$85,088	\$85,088	\$0
<b>Total</b>	<b>19</b>	<b>\$85,088</b>	<b>\$85,088</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>134. SALES OF TANGIBLE PERSONAL PROPERTY AT OR ADMISSIONS TO EVENTS SPONSORED BY CERTAIN NONPROFIT GROUPS</b>				
All Other <sup>3</sup>	42	\$1,966,228	\$1,966,228	\$0
<b>Total</b>	<b>42</b>	<b>\$1,966,228</b>	<b>\$1,966,228</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>140. CABLE TELEVISION INSTALLATION AND REPAIR SERVICES</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>141. RECEIPTS FROM COIN-OPERATED WASHING AND DRYING MACHINES IN COMMERCIAL LAUNDROMATS<sup>1</sup></b>				
Jefferson	10	\$78,219	\$78,219	\$0
All Other <sup>4</sup>	30	\$214,951	\$214,951	\$0
<b>Total</b>	<b>40</b>	<b>\$293,170</b>	<b>\$293,170</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>143. LEASE OR RENTAL OF CERTAIN VESSELS IN MINERAL PRODUCTION</b>				
All Other <sup>5</sup>	12	\$1,960,059	\$1,960,059	\$0
<b>Total</b>	<b>12</b>	<b>\$1,960,059</b>	<b>\$1,960,059</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>144. PURCHASES OF SUPPLIES, FUELS, AND REPAIR SERVICES FOR BOATS USED BY COMMERCIAL FISHERMEN</b>				
Jefferson	21	\$323,408	\$323,408	\$0
Lafourche	17	\$66,241	\$66,241	\$0
Plaquemines	12	\$65,527	\$65,527	\$0
Terrebonne	24	\$44,170	\$44,170	\$0
All Other <sup>6</sup>	35	\$437,478	\$437,478	\$0
<b>Total</b>	<b>109</b>	<b>\$936,824</b>	<b>\$936,824</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, East Baton Rouge, Lafayette, Lafourche, Orleans, Ouachita, Rapides, St. Tammany, Terrebonne, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, East Baton Rouge, Franklin, Iberia, Jefferson, Jefferson Davis, Lafayette, Lafourche, Lincoln, Orleans, Ouachita, Sabine, St. Bernard, St. Charles, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermilion, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Assumption, Bossier, Caddo, Calcasieu, East Baton Rouge, Iberia, Lafayette, Livingston, Orleans, Ouachita, Rapides, St. John the Baptist, St. Landry, St. Tammany, Terrebonne, and Vermilion.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Calcasieu, East Baton Rouge, Jefferson, Lafayette, Orleans, Plaquemines, and Terrebonne.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Calcasieu, Cameron, Iberia, Lafayette, Rapides, St. Bernard, St. Charles, St. Mary, St. Tammany, and Vermilion.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>147. FIRST \$50,000 OF THE SALES PRICE OF CERTAIN FARM EQUIPMENT AND ATTACHMENTS<sup>1</sup></b>				
Acadia	43	\$159,426	\$159,426	\$0
Avoyelles	18	\$316,855	\$316,855	\$0
Beauregard	27	\$41,371	\$41,371	\$0
Caddo	15	\$66,125	\$66,125	\$0
Calcasieu	21	\$19,456	\$19,456	\$0
Evangeline	25	\$29,603	\$29,603	\$0
Franklin	12	\$34,022	\$34,022	\$0
Jefferson Davis	31	\$69,445	\$69,445	\$0
Lafayette	13	\$14,896	\$14,896	\$0
Ouachita	20	\$36,850	\$36,850	\$0
Pointe Coupee	18	\$184,455	\$184,455	\$0
Rapides	34	\$20,338	\$20,338	\$0
Richland	11	\$1,159,013	\$1,159,013	\$0
St. Landry	24	\$3,732,616	\$3,732,616	\$0
Tangipahoa	10	\$105,790	\$105,790	\$0
Vermilion	22	\$18,349	\$18,349	\$0
Vernon	11	\$6,500	\$6,500	\$0
Out of State	17	\$1,768,912	\$1,768,912	\$0
All Other <sup>2</sup>	152	\$1,142,818	\$1,142,818	\$0
<b>Total</b>	<b>524</b>	<b>\$8,926,840</b>	<b>\$8,926,840</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>152. SALES OF CERTAIN FUELS USED FOR FARM PURPOSES</b>				
Out of State	10	\$1,040,902	\$1,040,902	\$0
All Other <sup>3</sup>	65	\$2,030,166	\$2,030,166	\$0
<b>Total</b>	<b>75</b>	<b>\$3,071,068</b>	<b>\$3,071,068</b>	<b>\$0</b>
<b>153. SALES OR PURCHASES BY CERTAIN SHELTERED WORKSHOPS OR SUPPORTED EMPLOYMENT PROVIDERS</b>				
All Other <sup>4</sup>	18	\$19,705	\$19,705	\$0
<b>Total</b>	<b>18</b>	<b>\$19,705</b>	<b>\$19,705</b>	<b>\$0</b>
<b>154. PURCHASES OF CERTAIN FUELS FOR PRIVATE RESIDENTIAL CONSUMPTION</b>				
All Other <sup>5</sup>	25	\$786,683	\$786,683	\$0
<b>Total</b>	<b>25</b>	<b>\$786,683</b>	<b>\$786,683</b>	<b>\$0</b>
<b>160. PIGGY-BACK TRAILERS OR CONTAINERS AND ROLLING STOCK</b>				
This exemption is included in number 165.				
<b>161. PHARMACEUTICAL SAMPLES DISTRIBUTED IN LOUISIANA<sup>6</sup></b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

**Footnotes for Sales Tax**

- This includes the revenue loss for the first \$50,000 of the sales price of certain farm equipment and attachments; and the first \$50,000 of new farm equipment used in poultry productions.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Assumption, Bienville, Bossier, Caldwell, Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll, East Feliciana, Iberia, Iberville, Jackson, Jefferson, Lafourche, LaSalle, Lincoln, Madison, Morehouse, Natchitoches, Orleans, Red River, Sabine, St. Charles, St. Helena, St. James, St. Martin, St. Mary, St. Tammany, Tensas, Terrebonne, Union, Washington, Webster, West Baton Rouge, West Carroll, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, DeSoto, East Carroll, East Feliciana, Evangeline, Franklin, Iberia, Iberville, Jefferson, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Orleans, Ouachita, Pointe Coupee, Rapides, Sabine, St. Bernard, St. Charles, St. Landry, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Union, Vermilion, Vernon, Washington, Webster, West Carroll, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Avoyelles, Bossier, Caddo, Iberia, Jefferson, Lafayette, Lafourche, Orleans, Ouachita, St. Tammany, Terrebonne, Washington, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Evangeline, Grant, Lafayette, Lincoln, Livingston, Orleans, Ouachita, Rapides, Sabine, St. Helena, St. John the Baptist, St. Landry, Webster, West Carroll, Winn, and Out of State.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>163. CERTAIN TRUCKS AND TRAILERS USED 80 PERCENT IN INTERSTATE COMMERCE</b>				
Acadia	142	\$342,175	\$342,175	\$0
Ascension	202	\$534,412	\$534,412	\$0
Assumption	15	\$37,035	\$37,035	\$0
Avoyelles	24	\$39,563	\$39,563	\$0
Beauregard	13	\$52,077	\$52,077	\$0
Bienville	29	\$90,003	\$90,003	\$0
Bossier	220	\$408,131	\$408,131	\$0
Caddo	466	\$1,111,797	\$1,111,797	\$0
Calcasieu	191	\$450,691	\$450,691	\$0
Cameron	20	\$52,541	\$52,541	\$0
Catahoula	24	\$56,478	\$56,478	\$0
Claiborne	38	\$98,513	\$98,513	\$0
Concordia	12	\$45,911	\$45,911	\$0
Desoto	105	\$175,459	\$175,459	\$0
East Baton Rouge	350	\$1,197,175	\$1,197,175	\$0
East Feliciana	17	\$53,201	\$53,201	\$0
Evangeline	29	\$39,959	\$39,959	\$0
Franklin	30	\$26,676	\$26,676	\$0
Grant	11	\$49,200	\$49,200	\$0
Iberia	172	\$284,274	\$284,274	\$0
Iberville	35	\$93,142	\$93,142	\$0
Jackson	14	\$46,724	\$46,724	\$0
Jefferson	532	\$1,653,501	\$1,653,501	\$0
Jefferson Davis	223	\$416,340	\$416,340	\$0
Lafayette	406	\$989,439	\$989,439	\$0
Lafourche	88	\$183,784	\$183,784	\$0
LaSalle	12	\$56,614	\$56,614	\$0
Lincoln	51	\$146,680	\$146,680	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>163. CERTAIN TRUCKS AND TRAILERS USED 80 PERCENT IN INTERSTATE COMMERCE ... Continued</b>				
Livingston	83	\$113,055	\$113,055	\$0
Morehouse	13	\$27,171	\$27,171	\$0
Natchitoches	30	\$77,916	\$77,916	\$0
Orleans	195	\$579,665	\$579,665	\$0
Ouachita	98	\$353,583	\$353,583	\$0
Plaquemines	23	\$67,266	\$67,266	\$0
Pointe Coupee	26	\$74,059	\$74,059	\$0
Rapides	115	\$257,365	\$257,365	\$0
Red River	11	\$18,000	\$18,000	\$0
Sabine	25	\$40,019	\$40,019	\$0
St. Bernard	44	\$66,515	\$66,515	\$0
St. Charles	43	\$119,254	\$119,254	\$0
St. Helena	15	\$29,148	\$29,148	\$0
St. James	109	\$198,772	\$198,772	\$0
St. John the Baptist	75	\$156,990	\$156,990	\$0
St. Landry	135	\$396,347	\$396,347	\$0
St. Martin	97	\$161,183	\$161,183	\$0
St. Mary	37	\$47,622	\$47,622	\$0
St. Tammany	148	\$449,623	\$449,623	\$0
Tangipahoa	583	\$724,052	\$724,052	\$0
Terrebonne	2,401	\$6,187,386	\$6,187,386	\$0
Union	29	\$69,296	\$69,296	\$0
Vermilion	66	\$195,953	\$195,953	\$0
Vernon	18	\$56,872	\$56,872	\$0
Washington	61	\$288,927	\$288,927	\$0
Webster	85	\$224,963	\$224,963	\$0
West Baton Rouge	174	\$480,225	\$480,225	\$0
West Carroll	17	\$27,457	\$27,457	\$0
All Other <sup>1</sup>	33	\$77,553	\$77,553	\$0
<b>Total</b>	<b>8,260</b>	<b>\$20,297,732</b>	<b>\$20,297,732</b>	<b>\$0</b>

**Footnotes for Sales Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Caldwell, East Carroll, Madison, Richland, Tensas, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>165. RAIL ROLLING STOCK SOLD OR LEASED IN LOUISIANA<sup>1</sup></b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>166. RAIL ROLLING STOCK REPAIRED OR FABRICATED IN LOUISIANA</b>				
All Other <sup>2</sup>	15	\$922,641	\$922,641	\$0
<b>Total</b>	<b>15</b>	<b>\$922,641</b>	<b>\$922,641</b>	<b>\$0</b>
<b>168. UTILITIES USED BY STEELWORKS AND BLAST FURNACES</b>				
This exemption is included in number 107.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>177. SALES OF POLYROLL TUBING</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>178. PURCHASE, LEASE OR REPAIR OF CERTAIN CAPITAL EQUIPMENT AND COMPUTER SOFTWARE OF QUALIFYING RADIATION THERAPY TREATMENT CENTERS</b>				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>180. PARISH COUNCILS ON AGING</b>				
All Other <sup>3</sup>	19	\$24,929	\$24,929	\$0
<b>Total</b>	<b>19</b>	<b>\$24,929</b>	<b>\$24,929</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- This includes the revenue loss for rail rolling stock sold or leased in Louisiana; and piggy-back trailers or containers and rolling stock.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, East Baton Rouge, Lafourche, Livingston, Orleans, St. Tammany, Tangipahoa, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caldwell, Cameron, East Baton Rouge, Iberville, Jefferson, Jefferson Davis, Livingston, Rapides, St. John the Baptist, St. Mary, St. Tammany, Washington, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>199. VENDOR'S COMPENSATION<sup>1</sup></b>				
Acadia	571	\$19,165,759	\$160,995	\$19,004,764
Allen	185	\$4,504,650	\$37,840	\$4,466,810
Ascension	1,300	\$94,003,671	\$789,635	\$93,214,036
Assumption	145	\$4,621,484	\$38,821	\$4,582,663
Avoyelles	352	\$8,412,916	\$70,670	\$8,342,246
Beauregard	283	\$10,545,962	\$88,587	\$10,457,375
Bienville	100	\$3,659,612	\$30,741	\$3,628,871
Bossier	39	\$4,753,062	\$39,926	\$4,713,136
Caddo	2,365	\$127,176,149	\$1,068,288	\$126,107,861
Calcasieu	2,062	\$136,596,767	\$1,147,420	\$135,449,347
Caldwell	69	\$1,441,628	\$12,110	\$1,429,518
Cameron	71	\$6,940,078	\$58,297	\$6,881,781
Catahoula	101	\$2,086,965	\$17,531	\$2,069,434
Claiborne	95	\$4,668,880	\$39,219	\$4,629,661
Concordia	214	\$11,016,554	\$92,540	\$10,924,014
Desoto	214	\$7,479,541	\$62,829	\$7,416,712
East Baton Rouge	5,060	\$296,089,045	\$2,487,165	\$293,601,880
East Carroll	58	\$1,026,385	\$8,622	\$1,017,763
East Feliciana	133	\$3,535,872	\$29,702	\$3,506,170
Evangeline	262	\$6,004,236	\$50,437	\$5,953,799
Grant	103	\$1,476,032	\$12,399	\$1,463,633
Iberia	775	\$25,498,320	\$214,189	\$25,284,131
Iberville	274	\$18,144,397	\$152,414	\$17,991,983
Jackson	164	\$6,312,899	\$53,029	\$6,259,870
Jefferson	5,078	\$304,687,412	\$2,559,395	\$302,128,017
Jefferson Davis	295	\$12,467,286	\$104,727	\$12,362,559
Lafayette	3,713	\$174,840,456	\$1,468,674	\$173,371,782
Lafourche	872	\$33,383,634	\$280,426	\$33,103,208
LaSalle	160	\$4,973,266	\$41,776	\$4,931,490
Lincoln	511	\$29,249,258	\$245,696	\$29,003,562
Livingston	1,017	\$45,089,865	\$378,759	\$44,711,106
Madison	149	\$5,649,775	\$47,459	\$5,602,316

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>199. VENDOR'S COMPENSATION<sup>1</sup>...Continued</b>				
Natchitoches	334	\$10,407,554	\$87,425	\$10,320,129
Orleans	4,303	\$219,264,692	\$1,841,838	\$217,422,854
Plaquemines	330	\$16,932,940	\$142,238	\$16,790,702
Pointe Coupee	200	\$5,575,167	\$46,832	\$5,528,335
Ouachita	47	\$2,996,754	\$25,173	\$2,971,581
Rapides	1,284	\$68,959,030	\$579,260	\$68,379,770
Red River	62	\$2,432,576	\$20,434	\$2,412,142
Richland	188	\$4,636,210	\$38,945	\$4,597,265
Sabine	235	\$6,004,876	\$50,442	\$5,954,434
St. Charles	446	\$27,656,944	\$232,320	\$27,424,624
St. Helena	64	\$1,737,951	\$14,599	\$1,723,352
St. James	171	\$15,385,544	\$129,239	\$15,256,305
St. John the Baptist	306	\$15,795,144	\$132,680	\$15,662,464
St. Landry	813	\$28,064,592	\$235,746	\$27,828,846
St. Martin	556	\$20,505,981	\$172,253	\$20,333,728
St. Mary	613	\$29,987,045	\$251,894	\$29,735,151
St. Tammany	2,773	\$127,977,872	\$1,075,024	\$126,902,848
Tangipahoa	1,287	\$60,995,905	\$512,370	\$60,483,535
Tensas	40	\$574,151	\$4,823	\$569,328
Terrebonne	1,375	\$48,870,304	\$410,516	\$48,459,788
Union	215	\$9,066,838	\$76,162	\$8,990,676
Vermilion	569	\$19,089,749	\$160,357	\$18,929,392
Vernon	335	\$13,060,642	\$109,711	\$12,950,931
Washington	495	\$19,149,847	\$160,861	\$18,988,986
Webster	381	\$17,459,264	\$146,659	\$17,312,605
West Baton Rouge	363	\$20,882,322	\$175,413	\$20,706,909
West Carroll	89	\$1,719,004	\$14,440	\$1,704,564
West Feliciana	121	\$4,794,561	\$40,275	\$4,754,286
Winn	98	\$2,975,413	\$24,994	\$2,950,419
Out of State	18,226	\$1,175,890,562	\$9,877,563	\$1,166,012,999
All Other <sup>2</sup>	15	\$869,165	\$7,301	\$861,864
<b>Total</b>	<b>63,124</b>	<b>\$3,415,220,415</b>	<b>\$28,688,105</b>	<b>\$3,386,532,310</b>

**Footnotes for Sales Tax**

1. The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
2. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Franklin, Morehouse, and St. Bernard.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>200. SALES TAX REMITTED ON BAD DEBTS FROM CREDIT SALES<sup>1</sup></b>				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>201. STATE SALES TAX PAID ON PROPERTY DESTROYED IN A NATURAL DISASTER</b>				
Orleans	17	\$12,556	\$12,556	\$0
All Other <sup>2</sup>	14	\$11,238	\$11,238	\$0
<b>Total</b>	<b>31</b>	<b>\$23,794</b>	<b>\$23,794</b>	<b>\$0</b>
<b>205. LOUISIANA TAX FREE SHOPPING PROGRAM</b>				
Out of State	14,448	\$149,065	\$149,065	\$0
<b>Total</b>	<b>14,448</b>	<b>\$149,065</b>	<b>\$149,065</b>	<b>\$0</b>
<b>206. MOTOR VEHICLES USED BY THOSE WITH ORTHOPEDIC DISABILITIES</b>				
All Other <sup>3</sup>	37	\$48,505	\$48,505	\$0
<b>Total</b>	<b>37</b>	<b>\$48,505</b>	<b>\$48,505</b>	<b>\$0</b>
<b>211. PURCHASES MADE WITH FOOD STAMPS AND WIC VOUCHERS</b>				
Acadia	24	\$489,026	\$489,026	\$0
Ascension	30	\$374,496	\$374,496	\$0
Avoyelles	17	\$356,679	\$356,679	\$0
Bossier	17	\$64,718	\$64,718	\$0
Caddo	59	\$369,170	\$369,170	\$0
Calcasieu	50	\$4,757,379	\$4,757,379	\$0
East Baton Rouge	151	\$4,528,529	\$4,528,529	\$0
Evangeline	11	\$218,059	\$218,059	\$0
Iberia	27	\$312,179	\$312,179	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>211. PURCHASES MADE WITH FOOD STAMPS AND WIC VOUCHERS ... Continued</b>				
Iberville	20	\$181,594	\$181,594	\$0
Jefferson	125	\$11,101,382	\$11,101,382	\$0
Lafayette	63	\$1,105,486	\$1,105,486	\$0
Lafourche	14	\$268,341	\$268,341	\$0
Lincoln	13	\$26,605	\$26,605	\$0
Livingston	35	\$1,489,573	\$1,489,573	\$0
Orleans	132	\$5,573,783	\$5,573,783	\$0
Ouachita	52	\$971,161	\$971,161	\$0
Pointe Coupee	11	\$136,670	\$136,670	\$0
Rapides	36	\$196,947	\$196,947	\$0
St. Bernard	27	\$134,157	\$134,157	\$0
St. Charles	14	\$147,935	\$147,935	\$0
St. John The Baptist	22	\$222,693	\$222,693	\$0
St. Landry	35	\$629,203	\$629,203	\$0
St. Martin	22	\$555,615	\$555,615	\$0
St. Mary	18	\$278,035	\$278,035	\$0
St. Tammany	34	\$122,170	\$122,170	\$0
Tangipahoa	53	\$745,782	\$745,782	\$0
Terrebonne	28	\$253,997	\$253,997	\$0
Vermilion	17	\$377,298	\$377,298	\$0
Washington	18	\$395,906	\$395,906	\$0
Webster	18	\$519,218	\$519,218	\$0
West Baton Rouge	11	\$271,891	\$271,891	\$0
Out of State	47	\$70,981,222	\$70,981,222	\$0
All Other <sup>4</sup>	118	\$2,241,354	\$2,241,354	\$0
<b>Total</b>	<b>1,369</b>	<b>\$110,398,253</b>	<b>\$110,398,253</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Jefferson, Lafayette, Orleans, Rapides, St. Charles, St. Tammany, and Terrebonne.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, Concordia, East Baton Rouge, Evangeline, Franklin, Jackson, Jefferson, Lafayette, Lafourche, Orleans, Ouachita, Rapides, St Bernard, St. Charles, St. John the Baptist, St. Mary, St. Tammany, Terrebonne, Union, and Washington.
- The data for less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Beauregard, Bienville, Caldwell, Cameron, Claiborne, DeSoto, East Carroll, East Feliciana, Franklin, Grant, Jackson, Jefferson Davis, LaSalle, Madison, Plaquemines, Red River, Richland, Sabine, St. Helena, St. James, Tensas, Union, Vernon, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>213. SALES OF FOOD FOR PREPARATION AND CONSUMPTION IN THE HOME</b>				
Acadia	72	\$4,576,553	\$4,576,553	\$0
Allen	21	\$453,273	\$453,273	\$0
Ascension	93	\$3,823,870	\$3,823,870	\$0
Assumption	28	\$1,693,882	\$1,693,882	\$0
Avoyelles	52	\$1,919,834	\$1,919,834	\$0
Beauregard	26	\$743,830	\$743,830	\$0
Bienville	24	\$381,263	\$381,263	\$0
Bossier	64	\$1,069,945	\$1,069,945	\$0
Caddo	156	\$3,721,596	\$3,721,596	\$0
Calcasieu	214	\$18,159,118	\$18,159,118	\$0
Caldwell	12	\$308,583	\$308,583	\$0
Catahoula	12	\$325,413	\$325,413	\$0
Claiborne	15	\$2,703,411	\$2,703,411	\$0
Concordia	28	\$625,731	\$625,731	\$0
DeSoto	19	\$238,627	\$238,627	\$0
East Baton Rouge	359	\$51,845,148	\$51,845,148	\$0
East Carroll	11	\$125,796	\$125,796	\$0
East Feliciana	17	\$622,762	\$622,762	\$0
Evangeline	41	\$1,205,079	\$1,205,079	\$0
Franklin	30	\$629,469	\$629,469	\$0
Grant	22	\$262,482	\$262,482	\$0
Iberia	66	\$1,905,778	\$1,905,778	\$0
Iberville	28	\$1,164,882	\$1,164,882	\$0
Jackson	19	\$261,573	\$261,573	\$0
Jefferson	414	\$44,770,351	\$44,770,351	\$0
Jefferson Davis	27	\$771,631	\$771,631	\$0
Lafayette	231	\$14,049,863	\$14,049,863	\$0
Lafourche	80	\$35,806,669	\$35,806,669	\$0
LaSalle	11	\$523,471	\$523,471	\$0
Lincoln	52	\$3,004,911	\$3,004,911	\$0
Livingston	118	\$6,567,424	\$6,567,424	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>213. SALES OF FOOD FOR PREPARATION AND CONSUMPTION IN THE HOME ... <i>Continued</i></b>				
Natchitoches	31	\$468,771	\$468,771	\$0
Orleans	373	\$16,055,157	\$16,055,157	\$0
Ouachita	149	\$6,542,541	\$6,542,541	\$0
Plaquemines	34	\$1,036,756	\$1,036,756	\$0
Pointe Coupee	31	\$632,580	\$632,580	\$0
Rapides	146	\$3,787,059	\$3,787,059	\$0
Richland	22	\$288,590	\$288,590	\$0
Sabine	28	\$411,426	\$411,426	\$0
St. Bernard	44	\$1,798,467	\$1,798,467	\$0
St. Charles	43	\$1,100,971	\$1,100,971	\$0
St. Helena	19	\$191,217	\$191,217	\$0
St. James	20	\$878,501	\$878,501	\$0
St. John The Baptist	42	\$1,436,994	\$1,436,994	\$0
St. Landry	120	\$6,079,912	\$6,079,912	\$0
St. Martin	63	\$2,092,133	\$2,092,133	\$0
St. Mary	64	\$1,312,449	\$1,312,449	\$0
St. Tammany	172	\$7,865,125	\$7,865,125	\$0
Tangipahoa	142	\$9,008,228	\$9,008,228	\$0
Tensas	10	\$191,375	\$191,375	\$0
Terrebonne	108	\$2,121,240	\$2,121,240	\$0
Union	24	\$2,865,817	\$2,865,817	\$0
Vermilion	56	\$1,831,668	\$1,831,668	\$0
Vernon	31	\$349,715	\$349,715	\$0
Washington	56	\$1,332,642	\$1,332,642	\$0
Webster	33	\$780,695	\$780,695	\$0
West Baton Rouge	39	\$1,791,714	\$1,791,714	\$0
West Carroll	10	\$422,677	\$422,677	\$0
West Feliciana	13	\$901,412	\$901,412	\$0
Out of State	615	\$271,931,031	\$271,931,031	\$0
All Other <sup>1</sup>	15	\$463,409	\$463,409	\$0
<b>Total</b>	<b>4,915</b>	<b>\$550,232,490</b>	<b>\$550,232,490</b>	<b>\$0</b>

[ 555 ]

**Footnotes for Sales Tax**

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Red River, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>214. SALES OF ELECTRIC POWER OR ENERGY TO THE CONSUMER FOR RESIDENTIAL USE<sup>1</sup></b>				
Acadia	11	\$499,205	\$499,205	\$0
Allen	10	\$214,814	\$214,814	\$0
Ascension	22	\$209,400	\$209,400	\$0
Avoyelles	16	\$276,311	\$276,311	\$0
Beauregard	12	\$277,827	\$277,827	\$0
Bienville	13	\$58,824	\$58,824	\$0
Bossier	14	\$254,409	\$254,409	\$0
Caddo	44	\$17,735,630	\$17,735,630	\$0
Calcasieu	32	\$870,936	\$870,936	\$0
Caldwell	12	\$79,376	\$79,376	\$0
Catahoula	12	\$504,021	\$504,021	\$0
Claiborne	12	\$1,740,665	\$1,740,665	\$0
DeSoto	10	\$187,573	\$187,573	\$0
East Baton Rouge	64	\$22,274,728	\$22,274,728	\$0
East Feliciana	10	\$202,610	\$202,610	\$0
Evangeline	20	\$490,802	\$490,802	\$0
Franklin	12	\$1,092,999	\$1,092,999	\$0
Grant	12	\$154,894	\$154,894	\$0
Iberia	12	\$129,561	\$129,561	\$0
Jackson	12	\$122,264	\$122,264	\$0
Jefferson	36	\$71,170,973	\$71,170,973	\$0
Jefferson Davis	12	\$1,045,393	\$1,045,393	\$0
Lafayette	29	\$8,823,510	\$8,823,510	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>214. SALES OF ELECTRIC POWER OR ENERGY TO THE CONSUMER FOR RESIDENTIAL USE<sup>1</sup> ...Continued</b>				
Lafourche	11	\$692,186	\$692,186	\$0
LaSalle	12	\$131,217	\$131,217	\$0
Lincoln	22	\$3,480,619	\$3,480,619	\$0
Livingston	14	\$845,819	\$845,819	\$0
Natchitoches	10	\$112,581	\$112,581	\$0
Orleans	33	\$15,584,948	\$15,584,948	\$0
Ouachita	25	\$781,063	\$781,063	\$0
Pointe Coupee	12	\$992,730	\$992,730	\$0
Rapides	25	\$23,541,488	\$23,541,488	\$0
Sabine	15	\$305,291	\$305,291	\$0
St. Landry	30	\$493,643	\$493,643	\$0
St. Martin	10	\$109,665	\$109,665	\$0
St. Mary	12	\$347,138	\$347,138	\$0
St. Tammany	23	\$878,702	\$878,702	\$0
Tangipahoa	32	\$627,813	\$627,813	\$0
Union	12	\$139,931	\$139,931	\$0
Vermilion	14	\$494,614	\$494,614	\$0
Vernon	15	\$247,570	\$247,570	\$0
Washington	15	\$3,958,393	\$3,958,393	\$0
Webster	33	\$788,124	\$788,124	\$0
Winn	13	\$217,428	\$217,428	\$0
Out of State	47	\$17,158,910	\$17,158,910	\$0
All Other <sup>2</sup>	87	\$4,805,970	\$4,805,970	\$0
<b>Total</b>	<b>961</b>	<b>\$205,152,568</b>	<b>\$205,152,568</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- This includes the revenue loss for sales of electric power or energy to the consumer for residential use; purchases of butane, propane, and liquefied petroleum gas by residential consumers; sales of natural gas to the consumer for residential use; and sales of water to the consumer for residential use.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Concordia, East Carroll, Iberville, Plaquemines, Red River, Richland, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, Tensas, Terrebonne, West Baton Rouge, West Carroll, and West Feliciana.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>215. SALES OF NATURAL GAS TO THE CONSUMER FOR RESIDENTIAL USE</b>				
This exemption is included in number 214.				
<b>216. SALES OF WATER TO THE CONSUMER FOR RESIDENTIAL USE</b>				
This exemption is included in number 214.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>217. DRUGS PRESCRIBED BY PHYSICIANS OR DENTISTS</b>				
Acadia	16	\$1,696,230	\$1,696,230	\$0
Ascension	24	\$2,421,964	\$2,421,964	\$0
Avoyelles	11	\$978,137	\$978,137	\$0
Bossier	14	\$431,295	\$431,295	\$0
Caddo	32	\$11,465,893	\$11,465,893	\$0
Calcasieu	40	\$9,278,491	\$9,278,491	\$0
East Baton Rouge	118	\$21,592,793	\$21,592,793	\$0
Evangeline	14	\$1,122,464	\$1,122,464	\$0
Iberia	11	\$851,717	\$851,717	\$0
Jefferson	101	\$41,735,626	\$41,735,626	\$0
Lafayette	80	\$7,375,233	\$7,375,233	\$0
Lafourche	15	\$1,033,845	\$1,033,845	\$0
Livingston	26	\$4,955,700	\$4,955,700	\$0
Orleans	43	\$7,810,140	\$7,810,140	\$0
Ouachita	31	\$6,380,724	\$6,380,724	\$0
Rapides	33	\$5,007,611	\$5,007,611	\$0
St. Landry	29	\$1,630,443	\$1,630,443	\$0
St. Martin	13	\$1,224,323	\$1,224,323	\$0
St. Tammany	60	\$11,129,246	\$11,129,246	\$0
Tangipahoa	27	\$3,356,755	\$3,356,755	\$0
Terrebonne	22	\$1,010,385	\$1,010,385	\$0
Vermilion	11	\$836,595	\$836,595	\$0
Washington	17	\$1,432,702	\$1,432,702	\$0
Out of State	210	\$222,133,641	\$222,133,641	\$0
All Other <sup>1</sup>	187	\$31,224,441	\$31,224,441	\$0
<b>Total</b>	<b>1,185</b>	<b>\$398,116,394</b>	<b>\$398,116,394</b>	<b>\$0</b>

[ 557 ]

**Footnotes for Sales Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Beauregard, Bienville, Caldwell, Catahoula, Claiborne, Concordia, DeSoto, East Carroll, East Feliciana, Franklin, Grant, Iberville, Jackson, Jefferson Davis, LaSalle, Lincoln, Natchitoches, Plaquemines, Pointe Coupee, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John The Baptist, St. Mary, Tensas, Union, Vernon, Webster, West Baton Rouge, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>218. SALES OF GASOLINE</b>				
Acadia	29	\$7,990,682	\$7,990,682	\$0
Allen	15	\$1,541,508	\$1,541,508	\$0
Ascension	59	\$7,224,427	\$7,224,427	\$0
Assumption	23	\$1,330,194	\$1,330,194	\$0
Avoyelles	30	\$6,049,955	\$6,049,955	\$0
Beauregard	21	\$1,481,297	\$1,481,297	\$0
Bienville	19	\$864,979	\$864,979	\$0
Bossier	28	\$3,495,943	\$3,495,943	\$0
Caddo	116	\$21,879,194	\$21,879,194	\$0
Calcasieu	156	\$38,442,020	\$38,442,020	\$0
Caldwell	10	\$609,063	\$609,063	\$0
Concordia	13	\$1,912,487	\$1,912,487	\$0
DeSoto	19	\$3,215,157	\$3,215,157	\$0
East Baton Rouge	136	\$13,046,616	\$13,046,616	\$0
East Feliciana	17	\$628,890	\$628,890	\$0
Evangeline	24	\$1,212,675	\$1,212,675	\$0
Franklin	23	\$800,448	\$800,448	\$0
Grant	12	\$879,676	\$879,676	\$0
Iberia	34	\$2,217,457	\$2,217,457	\$0
Iberville	19	\$3,110,237	\$3,110,237	\$0
Jefferson	152	\$28,912,851	\$28,912,851	\$0
Jefferson Davis	25	\$1,979,194	\$1,979,194	\$0
Lafayette	85	\$9,088,411	\$9,088,411	\$0
Lafourche	49	\$4,766,535	\$4,766,535	\$0
LaSalle	13	\$4,935,012	\$4,935,012	\$0
Lincoln	29	\$3,351,093	\$3,351,093	\$0
Livingston	74	\$8,001,223	\$8,001,223	\$0
Natchitoches	20	\$4,169,040	\$4,169,040	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>218. SALES OF GASOLINE ... Continued</b>				
Orleans	134	\$13,120,425	\$13,120,425	\$0
Ouachita	83	\$13,122,923	\$13,122,923	\$0
Plaquemines	19	\$2,021,976	\$2,021,976	\$0
Pointe Coupee	24	\$2,536,201	\$2,536,201	\$0
Rapides	77	\$9,085,793	\$9,085,793	\$0
Richland	14	\$1,582,713	\$1,582,713	\$0
Sabine	20	\$1,496,675	\$1,496,675	\$0
St. Bernard	32	\$2,378,459	\$2,378,459	\$0
St. Charles	24	\$3,844,083	\$3,844,083	\$0
St. Helena	18	\$1,517,812	\$1,517,812	\$0
St. James	17	\$3,341,280	\$3,341,280	\$0
St. John The Baptist	26	\$2,461,288	\$2,461,288	\$0
St. Landry	55	\$6,281,588	\$6,281,588	\$0
St. Martin	42	\$2,602,989	\$2,602,989	\$0
St. Mary	29	\$2,232,329	\$2,232,329	\$0
St. Tammany	82	\$11,372,489	\$11,372,489	\$0
Tangipahoa	88	\$10,318,680	\$10,318,680	\$0
Terrebonne	80	\$5,115,976	\$5,115,976	\$0
Union	19	\$36,966,560	\$36,966,560	\$0
Vermilion	31	\$2,825,417	\$2,825,417	\$0
Vernon	18	\$863,302	\$863,302	\$0
Washington	37	\$2,292,779	\$2,292,779	\$0
Webster	25	\$6,606,232	\$6,606,232	\$0
West Baton Rouge	30	\$7,927,404	\$7,927,404	\$0
Out of State	113	\$120,430,284	\$120,430,284	\$0
All Other <sup>1</sup>	66	\$5,134,719	\$5,134,719	\$0
<b>Total</b>	<b>2,453</b>	<b>\$460,616,640</b>	<b>\$460,616,640</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Catahoula, Claiborne, Concordia, East Carroll, Jackson, Red River, Tensas, West Carroll, West Feliciana, and Winn.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>COMBINED<sup>1</sup></b>				
Out of State	23	\$5,008,624	\$5,008,624	\$0
All Other <sup>2</sup>	49	\$13,379,115	\$13,379,115	\$0
<b>Total</b>	<b>72</b>	<b>\$18,387,739</b>	<b>\$18,387,739</b>	<b>\$0</b>

[ 559 ]

**Footnotes for Sales Tax**

1. The following exemptions are included in this Combined section: Sales of Marijuana for Therapeutic Use; Electricity for Chlor-Alkali Manufacturing Process; Certain Aircraft Assembled in Louisiana; Admissions to Places of Amusement at Camp or Retreat Facilities; Surface Preparation, Coating and Painting of Certain Aircraft; Materials Used Directly in the Collection of Blood; Sales by State-Owned Domed Stadiums and Baseball Facilities; Pharmaceutical Samples Distributed in Louisiana; Rail Rolling Stock Sold or Leased in Louisiana; Sales of Polyroll Tubing; Purchase, Lease or Repair of Certain Capital Equipment and Computer Software by Qualifying Radiation Therapy Treatment Centers; and Sales Tax Remitted on Bad Debts from Credit Sales..
2. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Acadia, Bossier, Caddo, Calcasieu, DeSoto, East Baton Rouge, Franklin, Iberia, Jefferson, Jefferson Davis, Lafayette, Lafourche, Lincoln, Orleans, Ouachita, Rapides, Richland, St. John the Baptist, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, and West Carroll.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>5. MOTION PICTURE INVESTOR TAX CREDIT</b>				
Caddo	13	\$231,024	\$231,024	\$0
East Baton Rouge	32	\$2,941,783	\$2,941,783	\$0
Jefferson	16	\$2,452,475	\$2,452,475	\$0
Lafayette	24	\$5,904,899	\$5,904,899	\$0
Orleans	46	\$34,423,089	\$34,423,089	\$0
Ouachita	12	\$238,952	\$238,952	\$0
St. Tammany	11	\$478,398	\$478,398	\$0
Out of State	53	\$94,771,337	\$94,771,337	\$0
All Other <sup>1</sup>	37	\$11,209,295	\$11,209,295	\$0
<b>Total</b>	<b>244</b>	<b>\$152,651,252</b>	<b>\$152,651,252</b>	<b>\$0</b>
<b>6. RESEARCH AND DEVELOPMENT TAX CREDIT</b>				
East Baton Rouge	96	\$6,409,762	\$2,440,300	\$4,291,714
Jefferson	12	\$239,727	\$228,257	\$55,351
Lafayette	21	\$739,601	\$221,887	\$535,103
Lafourche	18	\$1,623,840	\$360,463	\$1,266,755
Orleans	35	\$3,867,876	\$854,954	\$3,289,580
St. Tammany	20	\$4,103,171	\$721,304	\$3,381,892
Out of State	42	\$1,605,053	\$1,276,285	\$1,943,863
All Other <sup>2</sup>	42	\$2,235,027	\$1,473,941	\$931,257
<b>Total</b>	<b>286</b>	<b>\$20,824,057</b>	<b>\$7,577,391</b>	<b>\$15,695,515</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. DIGITAL INTERACTIVE MEDIA &amp; SOFTWARE TAX CREDIT</b>				
East Baton Rouge	19	\$172,161	\$2,081,339	\$82,177
Jefferson	21	\$557,593	\$1,133,466	\$341,782
Orleans	30	\$835,828	\$4,940,319	\$474,703
St. Tammany	10	\$134,203	\$332,554	\$8,759
Out of State	13	\$268,246	\$13,642,916	\$0
All Other <sup>3</sup>	10	\$3,910,698	\$863,541	\$3,718,210
<b>Total</b>	<b>103</b>	<b>\$5,878,729</b>	<b>\$22,994,135</b>	<b>\$4,625,631</b>
<b>10. NEW MARKETS TAX CREDIT</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>12. INDUSTRIAL TAX EQUALIZATION PROGRAM</b>				
Out of State	24	\$1,144,975	\$437,331	\$707,644
All Other <sup>4</sup>	17	\$2,139,214	\$4,065,916	\$498,807
<b>Total</b>	<b>41</b>	<b>\$3,284,189</b>	<b>\$4,503,247</b>	<b>\$1,206,451</b>
<b>13. EXEMPTIONS FOR MANUFACTURING ESTABLISHMENTS</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

**Footnotes for Tax Incentives and Exemption Contracts**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Calcasieu, Evangeline, Iberia, Lafourche, Lincoln, Livingston, Morehouse, Pointe Coupee, Rapides, St. Bernard, St. John the Baptist, St. Martin, Tangipahoa, Terrebonne, Vermilion, Washington, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Caddo, Calcasieu, Iberia, Iberville, Livingston, Plaquemines, Pointe Coupee, St. Charles, St. Martin, Terrebonne, West Baton Rouge, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Lafayette, Lafourche, and St. Landry.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: East Baton Rouge, Jefferson, Ouachita, Rapides, St. Tammany, and Union.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>14. ENTERPRISE ZONES</b>				
East Baton Rouge	66	\$5,676,352	\$10,938,410	\$3,478,490
Jefferson	16	\$964,208	\$3,991,209	\$234,807
Lafayette	10	\$158,490	\$428,935	\$180
Orleans	11	\$1,106,352	\$993,392	\$112,960
Out of State	44	\$16,454,170	\$4,412,141	\$12,266,957
All Other <sup>1</sup>	65	\$3,697,242	\$22,524,361	\$1,267,468
<b>Total</b>	<b>212</b>	<b>\$28,056,814</b>	<b>\$43,288,448</b>	<b>\$17,360,862</b>

<b>15. SOUND RECORDING INVESTOR TAX CREDIT</b>
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

<b>19. ANGEL INVESTOR TAX CREDIT PROGRAM</b>				
Caddo	62	\$4,097,203	\$479,764	\$3,631,783
Calcasieu	24	\$634,954	\$120,347	\$514,607
East Baton Rouge	41	\$4,506,197	\$285,933	\$4,225,948
Jefferson	34	\$2,473,048	\$175,251	\$2,297,797
Lafayette	16	\$419,825	\$51,608	\$368,218
Orleans	105	\$4,432,092	\$652,753	\$3,796,904
St. Tammany	37	\$2,066,210	\$335,158	\$1,731,052
Out of State	22	\$618,884	\$132,010	\$488,804
All Other <sup>2</sup>	51	\$2,849,260	\$299,701	\$2,678,973
<b>Total</b>	<b>392</b>	<b>\$22,097,673</b>	<b>\$2,532,525</b>	<b>\$19,734,086</b>

<b>20. MUSICAL &amp; THEATRICAL PRODUCTIONS TAX CREDIT</b>
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information

Footnotes for Tax Incentives and Exemption Contracts				
1.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Caddo, Calcasieu, Jefferson Davis, Livingston, Madison, Ouachita, Plaquemines, Rapides, Richland, St. Charles, St. Bernard, St. James, St. John the Baptist, St. Landry, St. Martin, St. Tammany, Tangipahoa, Tensas, Vermilion, Vernon, and Washington.			
2.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Avoyelles, Bossier, Jefferson Davis, Lincoln, Natchitoches, Ouachita, Plaquemines, Rapides, St. Charles, St. James, St. John the Baptist, St. Landry, St. Mary, Tangipahoa, Terrebonne, Webster, and Winn.			
3.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Bienville, Bossier, Cameron, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Morehouse, Natchitoches, Ouachita, Pointe Coupee, Rapides, Red River, St. Bernard, St. James, St. John the Baptist, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Webster, and West Baton Rouge.			
4.	The following exemptions are included in this Combined section: New Markets Tax Credit; Exemptions for Manufacturing Establishments; Sound Recording Investor Tax Credit; Musical & Theatrical Productions Tax Credit; Retention and Modernization Credit; and Procurement Processing Company Rebate Program.			
5.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Caddo, Calcasieu, East Baton Rouge, Orleans, and Out of State.			

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>21. RETENTION AND MODERNIZATION CREDIT</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

<b>23. LOUISIANA QUALITY JOBS PROGRAM</b>				
Ascension	16	\$0	\$15,668,558	\$0
Caddo	13	\$0	\$3,654,064	\$0
Calcasieu	17	\$0	\$40,844,815	\$0
East Baton Rouge	23	\$0	\$4,897,356	\$0
Jefferson	13	\$261,481	\$3,076,218	\$0
Orleans	20	\$0	\$5,327,402	\$0
St. Tammany	10	\$0	\$3,501,383	\$0
All Other <sup>3</sup>	75	\$17,518,358	\$121,049,786	\$0
<b>Total</b>	<b>187</b>	<b>\$17,779,839</b>	<b>\$198,019,582</b>	<b>\$0</b>

<b>27. PROCUREMENT PROCESSING COMPANY REBATE PROGRAM</b>
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

<b>COMBINED<sup>4</sup></b>				
All Other <sup>5</sup>	17	\$366,203	\$45,590,412	\$201,159
<b>Total</b>	<b>17</b>	<b>\$366,203</b>	<b>\$45,590,412</b>	<b>\$201,159</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>1. TOBACCO STAMPS</b>				
Out of State	17	\$75,736,620	\$3,786,831	\$71,949,789
All Other <sup>1</sup>	18	\$153,174,240	\$7,658,712	\$145,515,528
<b>Total</b>	<b>35</b>	<b>\$228,910,860</b>	<b>\$11,445,543</b>	<b>\$217,465,317</b>
<b>2. TIMELY FILING AND PAYMENT</b>				
East Baton Rouge	10	\$2,270,035	\$111,804	\$2,158,231
St. Tammany	11	\$592,654	\$16,308	\$576,346
Out of State	59	\$15,447,735	\$758,314	\$14,689,421
All Other <sup>2</sup>	57	\$54,733,442	\$1,791,399	\$52,942,043
<b>Total</b>	<b>137</b>	<b>\$73,043,866</b>	<b>\$2,677,825</b>	<b>\$70,366,041</b>
<b>4. RETURN OF TAXABLE CIGARETTES TO THE MANUFACTURER</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>5. RETURN OF TAXABLE PRODUCT TO THE MANUFACTURER</b>				
This exemption is included in Other Exemptions.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES</b>				
This exemption is included in Other Exemptions.				
<b>8. INTERSTATE SHIPMENTS OF CIGARETTES</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>9. INTERSTATE SHIPMENTS OF TOBACCO PRODUCTS</b>				
This exemption is included in Other Exemptions.				
<b>OTHER EXEMPTIONS</b>				
All Other <sup>3</sup>	38	\$328,306,343	\$21,363,065	\$306,943,308
<b>Total</b>	<b>38</b>	<b>\$328,306,343</b>	<b>\$21,363,065</b>	<b>\$306,943,308</b>
<b>COMBINED<sup>4</sup></b>				
All Other <sup>5</sup>	32	\$482,551,335	\$76,843,041	\$405,708,294
<b>Total</b>	<b>32</b>	<b>\$482,551,335</b>	<b>\$76,843,041</b>	<b>\$405,708,294</b>

**Footnotes for Tobacco Tax**

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Assumption, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Ouachita, St. Mary, St. Tammany, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Assumption, Bossier, Caddo, Calcasieu, Jefferson, Lafayette, Lincoln, Orleans, Ouachita, Rapides, St. James, St. Mary, Tangipahoa, Union, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Orleans, Ouachita, Rapides, St. Mary, St. Tammany, Union, West Baton Rouge, and Out of State.
- The following exemptions are included in this Combined section: Return of Taxable Cigarettes to the Manufacturer, and Interstate Shipments of Cigarettes.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Ouachita, St. Mary, St. Tammany, West Baton Rouge, and Out of State.

**EXEMPTIONS EXCLUDED FROM THE REPORT**

Exemptions with a revenue loss of \$0 or negligible for FYE 6-22 are excluded from this report. Additionally, exemptions not in effect for FYE 6-22, exemptions for which there is no reporting requirement or no data available, and prohibited exemptions are also excluded from this report.

The **Corporation Franchise Tax** exemptions excluded from this report are: Agricultural Cooperative, Farmer Credit, and Farmers' Credit Cooperative Associations; Cooperative Marketing Associations; Credit Unions; Limited Liability Companies; Certain Foreign Corporations; Electric Cooperatives; Certain Entities; Bank-Holding Corporations; Public-Utility Holding Corporations; Public Water Utility Companies; Members of Controlled Groups that Include a Telephone Corporation; Regulated Utility Companies; Holding Company; Louisiana Work Opportunity; Donations to Assist Qualified Playgrounds; Debt Issuance Costs; Donations to Public Elementary or Secondary Schools; Donations of Materials, Equipment, or Instructors made to Certain Training Providers; Employment of the Previously Unemployed; Louisiana Basic-Skills Training; Youth Jobs; Apprenticeship; Louisiana Capital Investment; Louisiana Community Development Financial Institutions Act; Low-Income Housing; Purchases from Prison Industry Enhancement Contractors; and Milk Producers.

The **Corporation Income Tax** exemptions excluded from this report are: Credit Unions; Certain Foreign Corporations; Electric Cooperatives; State Banking Corporations and Shareholders; Dividends from National Banking Corporations and State Banking Corporations; Interest on State or Local Government Obligations; Certain Exempt Entities; Governmental Subsidies for Operating Public Transportation Systems; Compensation for Disaster Services; COVID-19 Relief Benefits; Percentage Depletion; I.R.C. Section 280E Expense; I.R.C. Section 280C Expense; Interest Income and Dividend Income; Hurricane Recovery Entity Benefits; Employment of Qualified Disabled Individuals; Louisiana Work Opportunity; Bone Marrow Donor Expense; Employment of Certain First-Time Nonviolent Offenders; Donations to Assist Qualified Playgrounds; Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions; Employee and Dependent Health Insurance Coverage; Donations to Public Elementary or Secondary Schools; Debt Issuance Cost; Donations of Property to Certain Offices and Agencies; Donations of Materials, Equipment, or Instructors Made to Certain Training Providers; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Louisiana Basic-Skills Training; Apprenticeship (2007); New Jobs; Certain Refunds Issued by Utilities; Hiring Eligible Re-Entrants; Neighborhood Assistance; Louisiana Community Development Financial Institutions Act; Youth Jobs; Apprenticeship; Donations to Qualified Foster Care Organizations; Low-Income Housing; Purchases from Prison Industry Enhancement Contractors; Solar Energy

System; and COVID-19 Pandemic ATC License.

The **Fiduciary Income Tax** exemptions excluded from this report are: Interest on State or Local Government Obligations; Compensation for Disaster Services; Employment of Qualified Disabled Individuals; Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions; Certain Refunds Issued by Utilities; Louisiana Work Opportunity; Employment of Certain First-Time Nonviolent Offenders; Bone Marrow Donor Expense; Pregnancy Related Death; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Donations to Assist Qualified Playgrounds; Louisiana Basic-Skills Training; Debt Issuance Costs; Donations of Materials, Equipment, or Instructors Made to Certain Training Providers; Youth Jobs; Apprenticeship; Donations to Qualified Foster Care Organization; Apprenticeship (2007); Donations to School Tuition Organization (Credit); Ad Valorem Tax on Natural Gas; Ad Valorem Tax Paid by Certain Telephone Companies; Purchases from Prison Industry Enhancement Contractors; LA Citizens Property Insurance Corporation Assessments; Solar Energy System; Milk Producers; Conversion of Vehicles to Alternative Fuel; COVID-19 Pandemic ATC License; and Donations to School Tuition Organization (Rebate).

The **Individual Income Tax** exemptions excluded from this report are: Interest on State or Local Government Obligations; Compensation for Disaster Services; Mobile Workforce; Digital Nomad; Hurricane Recovery Entity Benefits; Construction Code Retrofitting; Teachers; START K-12 Savings Program Contribution; Employment of Qualified Disabled Individuals; Adoption from Foster Care; Private Adoption of Certain Infants; Louisiana Work Opportunity; Special Allowable Credits; Education; Gasoline & Special Fuels Taxes for Commercial Fisherman; Family Responsibility; Bone Marrow Donor Expense; Educational Expense Incurred for a Degree Related to Law Enforcement; Employment of Certain First-Time Drug Offenders; Purchase of Bulletproof Vest; Employment of Certain First-Time Nonviolent Offenders; Accessible and Barrier-Free Constructed Home; Stillborn Child; Pregnancy Related Death; Donations to Assist Qualified Playgrounds; Debt Issuance Costs; Donations of Property to Certain Offices and Agencies; Donations of Materials, Equipment, or Instructors made to Certain Training Providers; Long-Term Insurance Premiums; Living Organ Donation; Employment-Related Expenses for Maintaining Household for Certain Disabled Dependents; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Louisiana Basic-Skills Training; Apprenticeship (2007); Youth Jobs; Apprenticeship; Donations to Qualified Foster Care Organizations; Louisiana Community Development Financial Institutions; Low-Income Housing; Property Insurance; Amounts Paid by Certain Military Servicemembers for Obtaining Louisiana Hunting and Fishing Licenses; Ad Va-

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## FYE 6-22 Tax Exemptions by Parish

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lorem Tax on Natural Gas; Ad Valorem Tax Paid by Certain Telephone Companies; Purchases from Prison Industry Enhancement Contractors; Solar Energy System; COVID-19 Pandemic ATC License; and Frontline Workers COVID-19 Hazard Pay.

The **Liquors – Alcoholic Beverage Tax** exemptions excluded from this report are: Antiseptic, Scientific, Religious, and Chemical Uses (Liquor and Wine); and Sales to Ships Engaged in Interstate or Foreign Commerce (Low Alcohol); and Foreign Consul and Foreign Commerce (Liquor and Wine).

The **Miscellaneous Taxes** exemptions excluded from this report are: CBD Products Approved for Marketing as a Prescription Medication (Consumable Hemp Products Tax); CBD Products Recommended for Therapeutic Use Pursuant to R.S. 40:1046 (Consumable Hemp Products Tax); Ten-Mile Zone (Inspection and Supervision Fee); Power Cost (Inspection and Supervision Fee); Prepaid Wireless Devices and Wireless Devices Used for Data Only (Telecommunication Tax for the Deaf); and Sales to the Federal Government and Its Agencies (Telecommunication Tax for the Deaf).

The **Natural Resources – Severance Tax** exemptions excluded from this report are: Produced Outside the State of Louisiana; Consumed in the Production of Natural Resources in the State of Louisiana (Gas); Inactive Wells (Gas Suspension); Orphan Wells (Gas Special Rate); Produced Water Injection (Gas Wells); Inactive Wells (Oil Suspension); Stripper Oil Wells - Value Less than \$20 per Barrel; Orphan Wells (Oil Special Rate); Salvage Oil; Horizontal Mining and Drilling Projects (Oil); Produced Water Injection (Oil); and Owned and Severed by Political Subdivisions (Minerals).

The **Petroleum Products Tax** exemptions excluded from this report are: Casinghead Gasoline; School Bus Drivers (Gasoline); Farmers, Fishermen, and Aircraft (Gasoline); Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen; School Bus Drivers (Special Fuels); Timely Filing and Payment by Dealers (Special Fuels); and Undyed Diesel Fuels Used by Commercial Fisherman.

The **Sales Tax** exemptions excluded from this report are: Purchases by Pari-Mutuel Horse Racetracks; Purchases by Off-Track Wagering Facilities; Purchases by Louisiana Insurance Guaranty Association; Purchases, Services and Rentals by a Private Company Working for Local Authority on Construction or Operation of Sewerage or Wastewater Treatment Facilities; Separately Stated Labor Charges on Property Repaired Out-of-State; Manufacturers Rebates Paid Directly to a Dealer; Room Rentals at Camp and Retreat Facilities; Room Rentals at Certain Homeless Shelters; Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines; Sales and Rentals to Boys State of Louisiana, Inc. and Girls State of Louisiana,

Inc.; Vehicle Rentals for Re-Rent to Warranty Customers; Property Used in the Manufacture, Production, or Extraction of Unblended Diesel; Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer; Leases or Rentals by Short-Term Equipment Rental Dealers for Re-Lease or Re-Rental; Purchases of Certain Bibles, Songbooks, or Literature by Certain Religious Institutions for Religious Instructional Classes; Purchases by the Society of the Little Sisters of the Poor; Sales of Food Items by Youth Organizations; Tangible Personal Property Sold or Donated to Food Banks; Pollution Control Devices and Systems; Pelletized Paper Waste Used in a Permitted Boiler; Sales of Telephone Directories by Advertising Companies; Sales of Cellular Telephones and Electronic Accessories; Donation of Toys; Purchases of Storm Shutter Devices; Sales of Tangible Personal Property by the Louisiana Military Department; Sales of Anthropogenic Carbon Dioxide Use in Qualified Tertiary Recovery Projects; Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by a Domestic Nonprofit Organization; Specialty Mardi Gras Items Purchased or Sold by Certain Organizations; Admissions to Museums; Certain Geophysical Survey Information and Data Analyses; Vehicle Repairs Subsequent to Warranty Lapse; Purchases of Certain Custom Computer Software; Apheresis Kits and Leuko Reduction Filters; Purchases of Machinery and Equipment by Owners of Certain Radio Stations; Sales of Newspapers; Use Tax on Residue or Byproducts Consumed by the Producer; Miscellaneous Telecommunication Services; Telecommunications Services Through Coin-Operated Telephones; Interstate Telecommunications Services Purchased by Defined Call Centers; Purchases by a Public Trust; Boats, Vessels, and Other Water Craft as Demonstrators; Purchases of Off-Road Vehicles by Certain Buyers Domiciled in Another State; Sales of Gasoline (not subject to motor fuels tax); Steam Used in Processing of Raw Agricultural Product; Sale and Purchase of Electricity for Use in Production Activity of Stripper Wells; Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators; Patient Aids for Home Use when Prescribed by a Physician; Adaptive Driving Equipment and Motor Vehicle Modification; Sales of Bakery Products for Home Consumption; Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes; Kidney Dialysis Machines, Parts, and Supplies for Home Use when Prescribed by a Physician; Sales of Insulin; Sales of Utilities to Commercial Farmers for On-Farm Storage; Tickets to Musical Performances by Nonprofit Musical Organizations; Rentals of Motion Picture Film to Commercial Theaters; Additional Tax Levy on Contracts Entered into Prior to and Within 90 Days of Tax Levy; Sales of Newspapers by Religious Organizations; Sales by Thrift Shops on Military Installations; Sales to Nonprofit Literacy Organizations; Sales or Purchases by Blind Persons Operating Small Businesses; Purchases by Certain Organizations that Promote Training for the Blind; Outside Gate Ad-

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## FYE 6-22 Tax Exemptions by Parish

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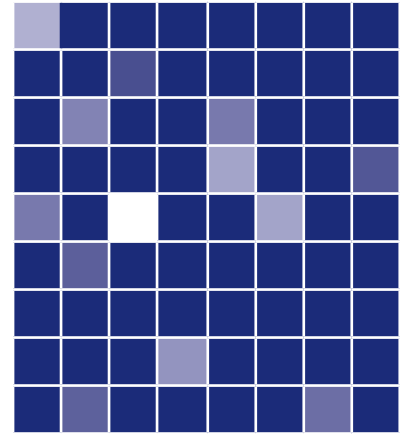
missions and Parking Fees at Fairs, Festivals, and Expositions Sponsored by Nonprofit Organizations; Certain Seafood-Processing Facilities; Certain Purchases by Student Farmers; New Vehicles Furnished by a Dealer for Driver-Education Programs; Sales of Gasohol (not subject to motor fuels tax); Construction Materials and Operating Supplies for Certain Nonprofit Retirement Centers; Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors; Specialty Mardi Gras Items Purchased or Sold by Certain Organizations; Purchases and Sales by Ducks Unlimited and Bass Life; Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations; Purchases by and Sales by Certain Nonprofit Organizations Dedicated to the Conservation of Fish and Migratory Waterfowl; Raw Materials Used in the Printing Process; Catalogs Distributed in Louisiana; Certain Contract Carrier Buses Used 80 Percent in Interstate Commerce; Sales of Railroad Ties to Railroads for Use in Other States; Sickle Cell Disease Organizations; Annual Louisiana Sales Tax Holiday; Sales of Original One-of-a-Kind Works of Art Sold in Certain Locations; Hurricane Preparedness Louisiana Sales Tax Holiday; Sales of Construction Materials to Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation; Sales of Construction Materials to Animal Shelters for Construction of New Animal Shelters in Louisiana; Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District; Second Amendment Sales Tax Holiday; Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners; Purchase of Breastfeeding Items; Purchases by The Fore!Kids Foundation; Sales of Construction Materials to the Make It Right Foundation; Sales of Construction Materials to the St. Bernard Project, Inc.; Hurricane Laura, Hurricane Delta and COVID-19 Pandemic Sales Tax Holiday; Purchases of Feminine Hygiene Products, Diapers, or Both for Individual Personal Use; Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes; Sale of Certain Antique Motor Vehicles; Certain Interchangeable Components, Optional Method to Determine; Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals; Cash-Basis Sales Tax Reporting and Remitting for Health and Fitness Club Membership Contracts; Cash-Basis Reporting Procedure for Rental and Lease Transactions; Collection from Interstate and Foreign Transportation Dealers; Extended Time to Register Mobile Homes; "Sales or Cost Price" of Refinery Gas; News Publications Distributed at No Cost to Readers; Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations; Sales Through Coin-Operated Vending Machines; Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas; Sales, Leases, or Rentals of Durable Medical Equipment Paid by or Under Provisions of Medicare; Sales Tax Collected by Qualified Charitable Institutions; Fiber-Optic Cable Equipment Rebate; Hur-

ricane Impacted Agricultural Fencing; Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana; Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services; and Use of Vehicles in Louisiana by Active Military Personnel.

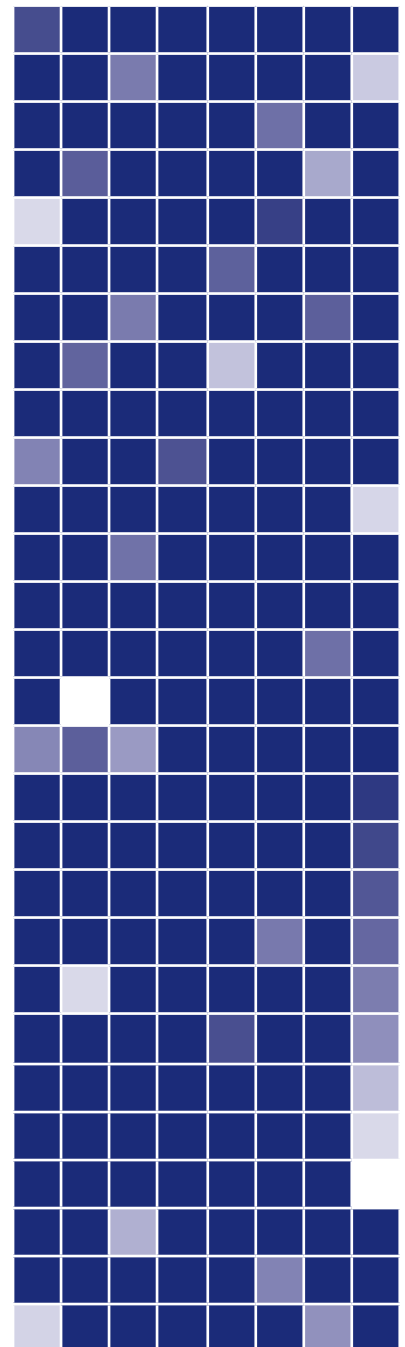
The **Tax Incentives and Exemption Contracts** excluded from this report are: Atchafalaya Trace Heritage Area Development Zone Tax Exemption; Brownfields Investor Tax Credit; Cane River Heritage Tax Credit; Ports of Louisiana Tax Credits; Louisiana Motion Picture Incentive Program; Louisiana Capital Companies Tax Credit Program; University Research and Development Parks; Urban Revitalization Tax Incentive Program; Mentor-Protégé Tax Credit; Technology Commercialization Credit and Jobs Program; Green Jobs Industries Credit; Corporate Tax Apportionment Program; Corporate Headquarters Relocation Program; Competitive Projects Payroll Incentive Program; and Louisiana Import Tax Credit.

The **Tobacco Tax** exemptions excluded from this report are: Sales to State Institutions, and Return of Taxable Vapor Product by Retail Dealer to the Manufacturer.

# Tax Exemptions by North American Industry Classification System (NAICS) Sector



## Part 8







Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>14. FRANCHISE TAX SUSPENSION FOR CERTAIN BUSINESSES</b>				
Agriculture, Forestry, Fishing and Hunting	1,351	\$460,515	\$257,188	\$203,327
Mining, Quarrying, and Oil and Gas Extraction	1,214	\$353,059	\$201,892	\$151,167
Utilities	96	\$96,781	\$19,098	\$77,683
Construction	4,517	\$1,477,837	\$814,647	\$663,190
Manufacturing	3,438	\$1,525,965	\$763,227	\$762,738
Wholesale Trade	2,302	\$897,307	\$455,728	\$441,579
Retail Trade	4,246	\$1,637,606	\$875,055	\$762,551
Transportation and Warehousing	1,269	\$448,372	\$228,555	\$219,817
Information	645	\$175,404	\$95,669	\$79,735
Finance and Insurance	2,168	\$719,196	\$368,605	\$350,591
Real Estate and Rental and Leasing	4,111	\$1,274,640	\$712,070	\$562,570
Professional, Scientific, and Technical Services	5,923	\$1,132,386	\$684,204	\$448,182
Management of Companies and Enterprises	497	\$274,426	\$75,636	\$198,790
Administrative and Support and Waste Management and Remediation Services	1,580	\$425,902	\$244,736	\$181,166

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>14. FRANCHISE TAX SUSPENSION FOR CERTAIN BUSINESSES ... Continued</b>				
Educational Services	199	\$74,378	\$37,580	\$36,798
Health Care and Social Assistance	2,047	\$540,472	\$330,393	\$210,079
Arts, Entertainment, and Recreation	733	\$184,572	\$100,363	\$84,209
Accommodation and Food Services	1,256	\$371,434	\$225,095	\$146,339
Other Services (except Public Administration)	3,450	\$957,895	\$544,236	\$413,659
Public Administration	14	\$3,211	\$1,156	\$2,055
Unknown	2,417	\$807,214	\$445,474	\$361,740
<b>Total</b>	<b>43,473</b>	<b>\$13,838,572</b>	<b>\$7,480,607</b>	<b>\$6,357,965</b>

**21. PURCHASE OF QUALIFIED RECYCLING EQUIPMENT**

This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>24. REHABILITATION OF HISTORIC STRUCTURES</b>				
All Other <sup>1</sup>	44	\$6,702,462	\$5,065,224	\$3,311,038
<b>Total</b>	<b>44</b>	<b>\$6,702,462</b>	<b>\$5,065,224</b>	<b>\$3,311,038</b>
<b>30. INVENTORY TAX/AD VALOREM TAX</b>				
Mining, Quarrying, and Oil and Gas Extraction	31	\$10,077,441	\$5,783,526	\$6,985,833
Utilities	10	\$6,082,008	\$904,400	\$5,494,924
Construction	53	\$1,144,257	\$286,650	\$924,287
Manufacturing	322	\$52,751,963	\$41,123,937	\$26,458,073
Wholesale Trade	194	\$6,368,495	\$11,876,997	\$2,392,195
Retail Trade	665	\$13,372,557	\$26,650,541	\$1,500,043
Transportation and Warehousing	11	\$3,424,431	\$1,441,828	\$2,271,523
Information	15	\$1,163,994	\$255,587	\$1,038,939
Finance and Insurance	18	\$2,435,460	\$5,875,005	\$46,199
Real Estate and Rental and Leasing	23	\$1,692,684	\$4,917,950	\$151,461
Professional, Scientific, and Technical Services	42	\$2,891,253	\$3,122,552	\$215,894
Management of Companies and Enterprises	91	\$25,889,189	\$19,591,011	\$8,011,642
Health Care and Social Assistance	19	\$59,355	\$54,794	\$37,222

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>31. INVENTORY TAX/AD VALOREM TAX ... Continued</b>				
Accommodation and Food Services	87	\$183,945	\$147,259	\$120,746
Other Services (except Public Administration)	70	\$518,181	\$543,522	\$96,592
Unknown	21	\$3,734,613	\$2,150,005	\$2,152,611
All Other <sup>2</sup>	22	\$182,799	\$122,134	\$139,907
<b>Total</b>	<b>1,694</b>	<b>\$131,972,625</b>	<b>\$124,847,698</b>	<b>\$58,038,091</b>
<b>31. AD VALOREM TAX ON NATURAL GAS</b>				
All Other <sup>3</sup>	13	\$11,783,280	\$3,793,671	\$8,483,337
<b>Total</b>	<b>13</b>	<b>\$11,783,280</b>	<b>\$3,793,671</b>	<b>\$8,483,337</b>
<b>32. AD VALOREM TAX ON OFFSHORE VESSELS</b>				
Transportation and Warehousing	11	\$487,884	\$4,464,582	\$15,561
All Other <sup>4</sup>	19	\$1,354,890	\$18,871,864	\$385,420
<b>Total</b>	<b>30</b>	<b>\$1,842,774</b>	<b>\$23,336,446</b>	<b>\$400,981</b>

**Footnotes for Corporation Franchise Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Health Care and Social Assistance; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agricultural, Forestry, Fishing and Hunting; Administrative and Support and Waste Management and Remediation Services; and Arts, Entertainment, and Recreation.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Wholesale Trade; Finance and Insurance; Management of Companies and Enterprises; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Other Services (except Public Administration); and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>33. AD VALOREM TAX PAID BY CERTAIN TELEPHONE COMPANIES</b>				
Information	20	\$929,049	\$6,490,227	\$373,015
All Other <sup>1</sup>	18	\$1,640,286	\$1,537,560	\$105,462
<b>Total</b>	<b>38</b>	<b>\$2,569,335</b>	<b>\$8,027,787</b>	<b>\$478,477</b>
<b>36. SCHOOL READINESS CHILD CARE PROVIDER</b>				
All Other <sup>2</sup>	20	\$98,604	\$702,582	\$82,330
<b>Total</b>	<b>20</b>	<b>\$98,604</b>	<b>\$702,582</b>	<b>\$82,330</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>37. SCHOOL READINESS BUSINESS-SUPPORTED CHILD CARE</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>38. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES</b>				
All Other <sup>3</sup>	23	\$306,486	\$110,625	\$252,503
<b>Total</b>	<b>23</b>	<b>\$306,486</b>	<b>\$110,625</b>	<b>\$252,503</b>
<b>COMBINED<sup>4</sup></b>				
All Other <sup>5</sup>	10	\$66,099	\$160,808	\$47,488
<b>Total</b>	<b>10</b>	<b>\$66,099</b>	<b>\$160,808</b>	<b>\$47,488</b>

**Footnotes for Corporation Franchise Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Manufacturing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Arts, Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Retail Trade; Educational Services; Health Care and Social Assistance; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Retail Trade; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; and Arts, Entertainment, and Recreation.
- The following exemptions are included in this Combined section: Purchase of Qualified Recycling Equipment; and School Readiness Business-Supported Child Care.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade; Health Care and Social Assistance; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>9. SUBCHAPTER S CORPORATION</b>				
Agriculture, Forestry, Fishing and Hunting	914	\$12,922,247	\$12,830,116	\$92,131
Mining, Quarrying, and Oil and Gas Extraction	730	\$7,820,131	\$7,788,673	\$31,458
Utilities	36	\$2,462,232	\$2,461,751	\$481
Construction	3,179	\$58,320,675	\$58,105,347	\$215,328
Manufacturing	1,442	\$40,881,418	\$40,689,364	\$192,054
Wholesale Trade	1,050	\$41,121,781	\$41,099,592	\$22,189
Retail Trade	3,706	\$74,127,346	\$74,286,064	(\$158,718)
Transportation and Warehousing	932	\$13,175,238	\$13,158,000	\$17,238
Information	258	\$1,982,252	\$1,980,719	\$1,533
Finance and Insurance	1,721	\$31,016,301	\$30,784,410	\$231,891
Real Estate and Rental and Leasing	3,669	\$45,850,883	\$45,492,415	\$358,468
Professional, Scientific, and Technical Services	6,168	\$75,334,520	\$75,007,505	\$327,015
Management of Companies and Enterprises	266	\$31,971,085	\$31,867,717	\$103,368
Administrative and Support and Waste Management and Remediation Services	1,054	\$15,745,191	\$15,628,119	\$117,072
Educational Services	146	\$642,436	\$642,436	\$0
Health Care and Social Assistance	4,020	\$72,878,561	\$72,890,088	(\$11,527)
Arts, Entertainment, and Recreation	508	\$3,920,126	\$4,002,277	(\$82,151)
Accommodation and Food Services	1,439	\$27,589,623	\$27,511,242	\$78,381
Other Services (except Public Administration)	2,774	\$42,356,198	\$42,166,896	\$189,302
Public Administration	12	\$19,169	\$19,169	\$0
Unknown	1,065	\$14,570,917	\$14,061,735	\$509,182
<b>Total</b>	<b>35,089</b>	<b>\$614,708,330</b>	<b>\$612,473,635</b>	<b>\$2,234,695</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>13. NET LOUISIANA OPERATING LOSS</b>				
Agriculture, Forestry, Fishing and Hunting	236	\$1,564,238	\$526,341	\$1,037,897
Mining, Quarrying, and Oil and Gas Extraction	212	\$5,277,444	\$2,336,401	\$2,941,043
Utilities	41	\$10,215,571	\$6,534,265	\$3,681,306
Construction	631	\$26,138,671	\$4,936,396	\$21,202,275
Manufacturing	1,033	\$62,882,818	\$25,706,658	\$37,176,160
Wholesale Trade	608	\$28,973,248	\$7,680,762	\$21,292,486
Retail Trade	919	\$36,015,867	\$15,717,964	\$20,297,903
Transportation and Warehousing	265	\$18,338,334	\$6,743,451	\$11,594,883
Information	263	\$32,154,863	\$14,110,983	\$18,043,880
Finance and Insurance	871	\$85,605,781	\$31,692,797	\$53,912,984
Real Estate and Rental and Leasing	780	\$19,640,558	\$10,289,907	\$9,350,651
Professional, Scientific, and Technical Services	1,173	\$19,247,496	\$5,140,101	\$14,107,395
Management of Companies and Enterprises	414	\$55,616,955	\$13,439,046	\$42,177,909
Administrative and Support and Waste Management and Remediation Services	309	\$6,956,411	\$2,768,849	\$4,187,562
Educational Services	36	\$936,245	\$331,199	\$605,046
Health Care and Social Assistance	319	\$6,436,770	\$3,028,268	\$3,408,502
Arts, Entertainment, and Recreation	78	\$1,454,537	\$522,531	\$932,006
Accommodation and Food Services	186	\$3,778,695	\$1,923,623	\$1,855,072
Other Services (except Public Administration)	650	\$9,764,763	\$3,505,222	\$6,259,541
Unknown	548	\$19,083,378	\$6,232,752	\$12,850,626
<b>Total</b>	<b>9,572</b>	<b>\$450,082,643</b>	<b>\$163,167,516</b>	<b>\$286,915,127</b>

[ 571 ]

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>19. PASS-THROUGH ENTITY TAX ELECTION</b>				
Construction	10	\$608,408	\$150,613	\$457,795
Manufacturing	11	\$1,466,928	\$671,385	\$795,543
Wholesale Trade	16	\$10,043,869	\$2,521,138	\$7,522,731
Retail Trade	20	\$2,332,609	\$580,197	\$1,752,412
Real Estate and Rental and Leasing	28	\$385,134	\$104,889	\$280,245
Professional, Scientific, and Technical Services	54	\$5,087,571	\$1,385,265	\$3,702,306
Health Care and Social Assistance	32	\$3,835,501	\$958,052	\$2,877,449
Accommodation and Food Services	57	\$2,565,143	\$793,963	\$1,771,180
Other Services (except Public Administration)	14	\$255,505	\$64,527	\$190,978
All Other <sup>1</sup>	39	\$8,468,524	\$2,267,176	\$6,201,348
<b>Total</b>	<b>281</b>	<b>\$35,049,192</b>	<b>\$9,497,205</b>	<b>\$25,551,987</b>
<b>20. INSURANCE COMPANY PREMIUM TAX</b>				
Finance and Insurance	290	\$66,200,828	\$58,986,683	\$8,564,823
Unknown	132	\$42,127,022	\$18,989,079	\$23,553,425
<b>Total</b>	<b>422</b>	<b>\$108,327,850</b>	<b>\$77,975,762</b>	<b>\$32,118,248</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>39. REHABILITATION OF HISTORIC STRUCTURES</b>				
Retail Trade	10	\$6,073,486	\$3,279,901	\$2,793,585
Professional, Scientific, and Technical Services	11	\$779,446	\$722,491	\$56,955
Accommodation and Food Services	36	\$289,614	\$285,188	\$4,426
All Other <sup>2</sup>	52	\$19,402,150	\$15,458,456	\$8,138,856
<b>Total</b>	<b>109</b>	<b>\$26,544,696</b>	<b>\$19,746,036</b>	<b>\$10,993,822</b>
<b>45. DONATIONS TO SCHOOL TUITION ORGANIZATION (Credit)</b>				
All Other <sup>3</sup>	12	\$4,205,324	\$1,808,880	\$2,577,207
<b>Total</b>	<b>12</b>	<b>\$4,205,324</b>	<b>\$1,808,880</b>	<b>\$2,577,207</b>

**Footnotes for Corporation Income Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Information; Transportation and Warehousing; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; and Arts, Entertainment, and Recreation.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction, Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Information; Finance and Insurance; Real Estate and Rental and Leasing; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Retail Trade; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Health Care and Social Assistance; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>46. INVENTORY TAX/AD VALOREM TAX</b>				
Agriculture, Forestry, Fishing and Hunting	40	\$60,129	\$528,798	\$19,389
Mining, Quarrying, and Oil and Gas Extraction	39	\$1,754,065	\$648,490	\$1,521,583
Construction	133	\$535,916	\$607,088	\$433,939
Manufacturing	507	\$41,829,430	\$35,792,263	\$18,297,745
Wholesale Trade	570	\$34,633,121	\$21,402,329	\$25,407,931
Retail Trade	1,940	\$38,127,929	\$55,778,156	\$20,161,627
Transportation and Warehousing	20	\$10,478,659	\$250,661	\$10,264,215
Information	15	\$3,675,025	\$10,744	\$3,699,773
Finance and Insurance	29	\$5,107,360	\$3,494,516	\$3,471,236
Real Estate and Rental and Leasing	49	\$2,859,503	\$4,903,975	\$1,125,492
Professional, Scientific, and Technical Services	100	\$1,422,900	\$310,594	\$1,216,642
Management of Companies and Enterprises	124	\$28,978,089	\$15,001,630	\$19,127,102
Administrative and Support and Waste Management and Remediation Services	24	\$579,701	\$352,231	\$326,476

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>46. INVENTORY TAX/AD VALOREM TAX ... Continued</b>				
Health Care and Social Assistance	66	\$39,267	\$97,402	\$35,793
Arts, Entertainment, and Recreation	17	\$709	\$211,278	\$446
Accommodation and Food Services	261	\$1,526,858	\$296,176	\$1,469,708
Other Services (except Public Administration)	252	\$6,727,326	\$1,841,362	\$5,565,353
Unknown	32	\$5,883,891	\$1,967,880	\$9,365,677
All Other <sup>1</sup>	21	\$1,195,559	\$232,861	\$1,046,234
<b>Total</b>	<b>4,239</b>	<b>\$185,415,437</b>	<b>\$143,728,434</b>	<b>\$122,556,361</b>
<b>47. AD VALOREM TAX ON NATURAL GAS</b>				
All Other <sup>2</sup>	12	\$3,517,401	\$1,568,575	\$3,501,162
<b>Total</b>	<b>12</b>	<b>\$3,517,401</b>	<b>\$1,568,575</b>	<b>\$3,501,162</b>
<b>48. AD VALOREM TAX ON OFFSHORE VESSELS</b>				
Unknown	13	\$310,183	\$1,105,662	\$82,430
All Other <sup>3</sup>	23	\$323,435	\$4,108,217	\$6,952
<b>Total</b>	<b>36</b>	<b>\$633,618</b>	<b>\$5,213,879</b>	<b>\$89,382</b>
<b>49. AD VALOREM TAX PAID BY CERTAIN TELEPHONE COMPANIES</b>				
Information	24	\$7,330,689	\$2,882,204	\$5,185,035
All Other <sup>4</sup>	18	\$2,467,033	\$3,345,607	\$69,544
<b>Total</b>	<b>42</b>	<b>\$9,797,722</b>	<b>\$6,227,811</b>	<b>\$5,254,579</b>

**Footnotes for Corporation Income Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Educational Services and Utilities.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities, Finance and Insurance, Management of Companies and Enterprises, Other Services (except Public Administration), and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Manufacturing; Wholesale Trade; Transportation and Warehousing; Real Estate and Rental and Leasing; Management of Companies and Enterprises; and Administrative and Support and Waste Management and Remediation Services.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>51. LA CITIZENS PROPERTY INSURANCE CORPORATION ASSESSMENT</b>				
All Other <sup>1</sup>	29	\$230,039	\$19,150	\$222,548
<b>Total</b>	<b>29</b>	<b>\$230,039</b>	<b>\$19,150</b>	<b>\$222,548</b>
<b>53. MILK PRODUCERS</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>54. CONVERSION OF VEHICLES TO ALTERNATIVE FUEL</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>55. SCHOOL READINESS CHILD CARE PROVIDER</b>				
Health Care and Social Assistance	66	\$37,750	\$2,081,418	\$0
All Other <sup>2</sup>	22	\$236	\$644,500	\$0
<b>Total</b>	<b>88</b>	<b>\$37,986</b>	<b>\$2,725,918</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>56. SCHOOL READINESS BUSINESS-SUPPORTED CHILD CARE</b>				
All Other <sup>3</sup>	16	\$48,481	\$253,933	\$12,662
<b>Total</b>	<b>16</b>	<b>\$48,481</b>	<b>\$253,933</b>	<b>\$12,662</b>
<b>57. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES</b>				
Retail Trade	11	\$188,633	\$52,500	\$161,133
Professional, Scientific, and Technical Services	19	\$262,324	\$72,908	\$242,952
Health Care and Social Assistance	11	\$96,497	\$52,500	\$86,356
All Other <sup>4</sup>	33	\$258,410	\$161,875	\$240,989
<b>Total</b>	<b>74</b>	<b>\$805,864</b>	<b>\$339,783</b>	<b>\$731,430</b>

**Footnotes for Corporation Income Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Educational Services; Health Care and Social Assistance; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Finance and Insurance; Professional, Scientific, and Technical Services; Health Care and Social Assistance; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Manufacturing; Transportation and Warehousing; Finance and Insurance; Real Estate and Rental and Leasing; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>59. DONATIONS TO SCHOOL TUITION ORGANIZATION (Rebate)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>60. FEDERAL INCOME TAX DEDUCTION</b>				
Agriculture, Forestry, Fishing and Hunting	285	\$4,493,017	\$930,889	\$3,562,128
Mining, Quarrying, and Oil and Gas Extraction	127	\$2,429,395	\$482,232	\$1,947,163
Construction	607	\$36,541,647	\$5,297,248	\$31,244,399
Manufacturing	1,198	\$130,288,434	\$21,547,598	\$108,740,836
Wholesale Trade	859	\$52,237,706	\$9,760,675	\$42,477,031
Retail Trade	1,389	\$63,737,027	\$11,194,995	\$52,542,032
Transportation and Warehousing	288	\$46,234,293	\$7,100,406	\$39,133,887
Information	231	\$20,362,225	\$2,668,946	\$17,693,279
Finance and Insurance	867	\$111,127,000	\$21,094,766	\$90,032,234
Real Estate and Rental and Leasing	934	\$34,980,522	\$4,617,496	\$30,363,026
Professional, Scientific, and Technical Services	1,271	\$29,305,475	\$4,523,592	\$24,781,883

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>60. FEDERAL INCOME TAX DEDUCTION ... Continued</b>				
Management of Companies and Enterprises	341	\$58,377,852	\$10,127,189	\$48,250,663
Administrative and Support and Waste Management and Remediation Services	380	\$7,483,764	\$1,105,340	\$6,378,424
Educational Services	30	\$935,975	\$163,877	\$772,098
Health Care and Social Assistance	338	\$14,773,730	\$2,350,975	\$12,422,755
Arts, Entertainment, and Recreation	53	\$885,035	\$158,862	\$726,173
Accommodation and Food Services	335	\$3,889,035	\$676,406	\$3,212,629
Other Services (except Public Administration)	935	\$14,210,554	\$2,555,541	\$11,655,013
Unknown	518	\$36,247,434	\$6,229,934	\$30,017,500
All Other <sup>1</sup>	23	\$2,845,068	\$552,319	\$2,292,749
<b>Total</b>	<b>11,009</b>	<b>\$671,385,188</b>	<b>\$113,139,286</b>	<b>\$558,245,902</b>
<b>COMBINED<sup>2</sup></b>				
All Other <sup>3</sup>	13	\$2,765,862	\$346,517	\$2,755,346
<b>Total</b>	<b>13</b>	<b>\$2,765,862</b>	<b>\$346,517</b>	<b>\$2,755,346</b>

[ 575 ]

**Footnotes for Corporation Income Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities and Public Administration.
- The following exemptions are included in this Combined section: Milk Producers, Conversion of Vehicles to Alternative Fuel, and Donations to School Tuition Organization (Rebate).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Utilities; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>2. RESIDENT ESTATES AND TRUSTS EXEMPTION</b>				
Finance and Insurance	892	\$4,546,738	\$48,978	\$4,497,760
Real Estate and Rental and Leasing	10	\$12,390	\$624	\$11,766
Other Services (except Public Administration)	21	\$31,561	\$1,298	\$30,263
Unknown	9,487	\$27,795,855	\$554,275	\$27,241,580
All Other <sup>1</sup>	13	\$338,023	\$1,292	\$336,731
<b>Total</b>	<b>10,423</b>	<b>\$32,724,567</b>	<b>\$606,467</b>	<b>\$32,118,100</b>
<b>3. S BANK INCOME</b>				
All Other <sup>2</sup>	52	\$962,302	\$581,576	\$380,726
<b>Total</b>	<b>52</b>	<b>\$962,302</b>	<b>\$581,576</b>	<b>\$380,726</b>
<b>5. PERCENTAGE DEPLETION</b>				
Unknown	621	\$1,604,583	\$55,815	\$1,548,768
All Other <sup>3</sup>	61	\$254,958	\$25,614	\$229,344
<b>Total</b>	<b>682</b>	<b>\$1,859,541</b>	<b>\$81,429</b>	<b>\$1,778,112</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. NET INCOME TAXES PAID TO OTHER STATES</b>				
Unknown	208	\$9,610,030	\$2,123,976	\$7,692,863
All Other <sup>4</sup>	21	\$1,770,098	\$111,761	\$2,014,321
<b>Total</b>	<b>229</b>	<b>\$11,380,128</b>	<b>\$2,235,737</b>	<b>\$9,707,184</b>
<b>20. REHABILITATION OF HISTORIC STRUCTURES</b>				
All Other <sup>5</sup>	33	\$5,206,006	\$3,126,961	\$2,133,602
<b>Total</b>	<b>33</b>	<b>\$5,206,006</b>	<b>\$3,126,961</b>	<b>\$2,133,602</b>
<b>26. INVENTORY TAX/AD VALOREM TAX</b>				
Unknown	159	\$3,735,632	\$1,224,830	\$2,986,075
All Other <sup>6</sup>	14	\$1,917,727	\$120,717	\$1,801,002
<b>Total</b>	<b>173</b>	<b>\$5,653,359</b>	<b>\$1,345,547</b>	<b>\$4,787,077</b>
<b>28. AD VALOREM TAX ON OFFSHORE VESSELS</b>				
All Other <sup>7</sup>	26	\$103,809	\$1,482,669	\$66,860
<b>Total</b>	<b>26</b>	<b>\$103,809</b>	<b>\$1,482,669</b>	<b>\$66,860</b>

**Footnotes for Fiduciary Income Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Retail Trade; Information; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; and Health Care and Social Assistance.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Finance and Insurance; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Retail Trade; Finance and Insurance; Management of Companies and Enterprises; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Finance and Insurance; and Management of Companies and Enterprises.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Information and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Finance and Insurance; Management of Companies and Enterprises; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Finance and Insurance, and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>37. FEDERAL INCOME TAX DEDUCTION</b>				
Finance and Insurance	633	\$7,377,126	\$2,316,215	\$5,060,911
Other Services (except Public Administration)	21	\$234,641	\$46,280	\$188,361
Unknown	6,116	\$42,312,610	\$12,122,869	\$30,189,741
All Other <sup>1</sup>	16	\$532,230	\$176,091	\$356,139
<b>Total</b>	<b>6,786</b>	<b>\$50,456,607</b>	<b>\$14,661,455</b>	<b>\$35,795,152</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>38. INTEREST ON UNITED STATE GOVERNMENT OBLIGATIONS</b>				
Finance and Insurance	104	\$2,254,055	\$25,303	\$2,228,752
Unknown	1,708	\$7,742,511	\$159,255	\$7,583,256
All Other <sup>2</sup>	13	\$199,118	\$540	\$198,578
<b>Total</b>	<b>1,897</b>	<b>\$10,195,684</b>	<b>\$185,098</b>	<b>\$10,010,586</b>

[ 577 ]

**Footnotes for Fiduciary Income Tax**

1. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Retail Trade; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; and Health Care and Social Assistance.
2. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Retail Trade; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>1. TIMELY FILING AND PAYMENT (Low Alcohol)</b>				
Wholesale Trade	23	\$57,924,730	\$441,200	\$57,483,530
All Other <sup>1</sup>	42	\$20,029,156	\$137,769	\$19,891,387
<b>Total</b>	<b>65</b>	<b>\$77,953,886</b>	<b>\$578,969</b>	<b>\$77,374,917</b>
<b>2. PRODUCTS RETURNED TO MANUFACTURER OR DESTROYED BY A DEALER</b>				
Wholesale Trade	36	\$73,130,316	\$380,572	\$72,749,744
All Other <sup>2</sup>	32	\$842,146	\$664,241	\$177,905
<b>Total</b>	<b>68</b>	<b>\$73,972,462</b>	<b>\$1,044,813</b>	<b>\$72,927,649</b>
<b>4. TIMELY FILING AND PAYMENT (Liquor and Wine)</b>				
Manufacturing	25	\$198,080	\$1,583	\$196,497
Wholesale Trade	37	\$48,633,694	\$1,038,205	\$47,595,489
All Other <sup>3</sup>	11	\$868,233	\$23,157	\$845,076
<b>Total</b>	<b>75</b>	<b>\$49,700,007</b>	<b>\$1,062,945</b>	<b>\$48,637,062</b>
<b>5. INTERSTATE SHIPMENTS (Low Alcohol)</b>				
All Other <sup>4</sup>	18	\$13,229,123	\$1,580,225	\$11,648,898
<b>Total</b>	<b>18</b>	<b>\$13,229,123</b>	<b>\$1,580,225</b>	<b>\$11,648,898</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>6. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES (Low Alcohol)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>8. INTERSTATE SHIPMENTS OF ALCOHOLIC BEVERAGES (Liquor and Wine)</b>				
All Other <sup>5</sup>	10	\$672,171	\$1,999,549	(\$1,327,378)
<b>Total</b>	<b>10</b>	<b>\$672,171</b>	<b>\$1,999,549</b>	<b>(\$1,327,378)</b>
<b>10. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES (Liquor and Wine)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>COMBINED<sup>6</sup></b>				
All Other <sup>7</sup>	18	\$71,312,731	\$171,126	\$71,141,604
<b>Total</b>	<b>18</b>	<b>\$71,312,731</b>	<b>\$171,126</b>	<b>\$71,141,604</b>

**Footnotes for Liquors - Alcoholic Beverage Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Retail Trade; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except for Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Retail Trade; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, and Wholesale Trade.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, Retail Trade, and Unknown.
- The following exemptions are included in this Combined section: Sales to the Federal Government and its Agencies (Low Alcohol), and Sales to the Federal Government and its Agencies (Liquor and Wine).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, and Wholesale Trade.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>1. TIMELY PAYMENT (Hazardous Waste Disposal Tax)</b>				
All Other <sup>1</sup>	16	\$2,191,107	\$10,958	\$2,180,149
<b>Total</b>	<b>16</b>	<b>\$2,191,107</b>	<b>\$10,958</b>	<b>\$2,180,149</b>
<b>4. TIMELY PAYMENT (Oil Spill Contingency Fee)</b>				
Unknown	14	\$2,038,503	\$29,877	\$2,008,626
<b>Total</b>	<b>14</b>	<b>\$2,038,503</b>	<b>\$29,877</b>	<b>\$2,008,626</b>
<b>7. SEVEN-MILE ZONE (Transportation and Communication Utilities Tax)</b>				
Transportation and Warehousing	49	\$1,743,636	\$1,076,044	\$676,592
Administrative and Support and Waste Management and Remediation Services	11	\$1,630,565	\$1,567,370	\$63,195
Unknown	18	\$165,215	\$99,689	\$65,526
All Other <sup>2</sup>	21	\$1,166,784	\$985,355	\$181,429
<b>Total</b>	<b>99</b>	<b>\$4,706,200</b>	<b>\$3,719,458</b>	<b>\$986,742</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>8. TIMELY PAYMENT (Telecommunication Tax for the Deaf)</b>				
Information	61	\$2,373,834	\$71,222	\$2,302,612
All Other <sup>3</sup>	34	\$195,340	\$5,869	\$189,471
<b>Total</b>	<b>95</b>	<b>\$2,569,174</b>	<b>\$77,091</b>	<b>\$2,492,083</b>

[ 679 ]

**Footnotes for Miscellaneous Taxes**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Transportation and Warehousing; Administration and Support and Waste Management and Remediation Services; and Unknown)
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Retail Trade; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Manufacturing; Wholesale Trade; Retail Trade; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Other Services (except Public Administration); and Unknown).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>1. INJECTION (Gas)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>3. FLARED OR VENTED (Gas)</b>				
All Other <sup>1</sup>	52	\$3,584,735	\$244,172	\$3,340,563
<b>Total</b>	<b>52</b>	<b>\$3,584,735</b>	<b>\$244,172</b>	<b>\$3,340,563</b>
<b>4. CONSUMED IN FIELD OPERATIONS (Gas)</b>				
Mining, Quarrying, and Oil and Gas Extraction	123	\$98,217,951	\$1,918,530	\$96,299,421
All Other <sup>2</sup>	29	\$297,970	\$25,187	\$272,783
<b>Total</b>	<b>152</b>	<b>\$98,515,921</b>	<b>\$1,943,717</b>	<b>\$96,572,204</b>
<b>6. USED IN THE MANUFACTURE OF CARBON BLACK (Gas)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. HORIZONTAL WELLS (Gas Suspension)</b>				
All Other <sup>3</sup>	34	\$116,252,331	\$116,252,331	\$0
<b>Total</b>	<b>34</b>	<b>\$116,252,331</b>	<b>\$116,252,331</b>	<b>\$0</b>
<b>9. DEEP WELLS (Gas Suspension)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>10. INCAPABLE OIL-WELL GAS</b>				
Mining, Quarrying, and Oil and Gas Extraction	40	\$125,547	\$84,296	\$41,251
All Other <sup>4</sup>	14	\$58,394	\$39,211	\$19,183
<b>Total</b>	<b>54</b>	<b>\$183,941</b>	<b>\$123,507</b>	<b>\$60,434</b>
<b>11. INCAPABLE GAS-WELL GAS</b>				
Mining, Quarrying, and Oil and Gas Extraction	131	\$9,997,156	\$8,575,206	\$1,421,950
Unknown	33	\$170,200	\$145,995	\$24,205
All Other <sup>5</sup>	17	\$89,693	\$76,938	\$12,755
<b>Total</b>	<b>181</b>	<b>\$10,257,049</b>	<b>\$8,798,139</b>	<b>\$1,458,910</b>

**Footnotes for Natural Resources - Severance Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Real Estate and Rental and Leasing; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Manufacturing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Wholesale Trade; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Manufacturing; Transportation and Warehousing; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>13. INACTIVE WELLS (Gas Special Rate)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information				
<b>15. TRUCKING, BARGING, AND PIPELINE FEES (Oil)</b>				
All Other <sup>1</sup>	22	\$39,468,599	\$313,773	\$39,154,826
<b>Total</b>	<b>22</b>	<b>\$39,468,599</b>	<b>\$313,773</b>	<b>\$39,154,826</b>
<b>16. HORIZONTAL WELLS (Oil Suspension)</b>				
All Other <sup>2</sup>	12	\$8,646,201	\$8,646,201	\$0
<b>Total</b>	<b>12</b>	<b>\$8,646,201</b>	<b>\$8,646,201</b>	<b>\$0</b>
<b>18. DEEP WELLS (Oil Suspension)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>19. TERTIARY RECOVERY (Oil Suspension)</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>20. INCAPABLE OIL WELLS</b>				
Mining, Quarrying, and Oil and Gas Extraction	35	\$11,791,472	\$5,895,736	\$5,895,736
All Other <sup>3</sup>	15	\$4,164,184	\$2,082,092	\$2,082,092
<b>Total</b>	<b>50</b>	<b>\$15,955,656</b>	<b>\$7,977,828</b>	<b>\$7,977,828</b>
<b>21. STRIPPER OIL WELLS</b>				
Mining, Quarrying, and Oil and Gas Extraction	44	\$14,064,198	\$10,548,146	\$3,516,052
Wholesale Trade	12	\$9,807,235	\$7,355,421	\$2,451,814
All Other <sup>4</sup>	12	\$11,840,410	\$8,880,305	\$2,960,105
<b>Total</b>	<b>68</b>	<b>\$35,711,843</b>	<b>\$26,783,872</b>	<b>\$8,927,971</b>

Footnotes for Natural Resources - Severance Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, Oil and Gas Extraction; Utilities; Wholesale Trade; Transportation and Warehousing; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; and Wholesale Trade.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Professional, Scientific, and Technical Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Manufacturing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>24. INACTIVE WELLS (Oil Special Rate)</b>				
All Other <sup>1</sup>	11	\$1,758,452	\$879,226	\$879,226
<b>Total</b>	<b>11</b>	<b>\$1,758,452</b>	<b>\$879,226</b>	<b>\$879,226</b>
<b>29. GOVERNMENT ROYALTY - GAS WELLS</b>				
All Other <sup>2</sup>	23	\$5,287,405	\$186,016	\$5,101,389
<b>Total</b>	<b>23</b>	<b>\$5,287,405</b>	<b>\$186,016</b>	<b>\$5,101,389</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>30. U.S. GOVERNMENT ROYALTY - OIL WELLS</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>COMBINED (Gas)<sup>3</sup></b>				
All Other <sup>4</sup>	19	\$165,950	\$128,651	\$37,299
<b>Total</b>	<b>19</b>	<b>\$165,950</b>	<b>\$128,651</b>	<b>\$37,299</b>
<b>COMBINED (Oil)<sup>5</sup></b>				
All Other <sup>6</sup>	12	\$16,238,726	\$16,238,726	\$0
<b>Total</b>	<b>12</b>	<b>\$16,238,726</b>	<b>\$16,238,726</b>	<b>\$0</b>

**Footnotes for Natural Resources - Severance Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; and Unknown.
- The following exemptions are included in this Combined (Gas) section: Injection, Produced Outside the State of Louisiana, Used in the Manufacture of Carbon Black (Gas), and Deep Wells (Gas Suspension).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; and Unknown.
- The following exemptions are included in this Combined (Oil) section: Deep Wells (Oil Suspension), Tertiary Recovery (Oil Suspension), and U.S. Government Royalty - Oil Wells.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Wholesale Trade; and Unknown.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>2. AVIATION GASOLINE</b>				
All Other <sup>1</sup>	17	\$180,996	\$180,996	\$0
<b>Total</b>	<b>17</b>	<b>\$180,996</b>	<b>\$180,996</b>	<b>\$0</b>
<b>5. TIMELY FILING AND PAYMENT BY SUPPLIERS/PERMISSIVE SUPPLIERS (Gasoline)</b>				
Manufacturing	14	\$182,086,147	\$974,022	\$181,112,125
Wholesale Trade	36	\$96,791,506	\$509,308	\$96,282,198
All Other <sup>2</sup>	11	\$144,801,626	\$729,455	\$144,072,171
<b>Total</b>	<b>61</b>	<b>\$423,679,279</b>	<b>\$2,212,785</b>	<b>\$421,466,494</b>
<b>6. DYED DIESEL AND DYED KEROSENE GALLONS REMOVED FOR NON-HIGHWAY PURPOSES</b>				
Wholesale Trade	30	(\$28,538)	\$69,779,033	(\$69,807,571)
All Other <sup>3</sup>	19	\$0	\$80,395,996	(\$80,395,996)
<b>Total</b>	<b>49</b>	<b>(\$28,538)</b>	<b>\$150,175,029</b>	<b>(\$150,203,567)</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>7. SCHOOL BUS DRIVERS (Diesel Fuels)</b>				
All Other <sup>4</sup>	190	\$148,437	\$111,328	\$37,109
<b>Total</b>	<b>190</b>	<b>\$148,437</b>	<b>\$111,328</b>	<b>\$37,109</b>
<b>9. UNDYED DIESEL FUELS USED FOR NONTAXABLE PURPOSES</b>				
Manufacturing	20	\$57,149	\$57,149	\$0
Transportation and Warehousing	14	\$201,582	\$201,582	\$0
All Other <sup>5</sup>	21	\$426,298	\$426,298	\$0
<b>Total</b>	<b>55</b>	<b>\$685,029</b>	<b>\$685,029</b>	<b>\$0</b>
<b>10. TIMELY FILING AND PAYMENT BY SUPPLIERS/PERMISSIVE SUPPLIERS (Diesel Fuels)</b>				
Manufacturing	14	\$97,476,644	\$499,399	\$96,977,245
Wholesale Trade	36	\$28,505,719	\$151,805	\$28,353,914
All Other <sup>6</sup>	11	\$34,303,673	\$171,896	\$34,131,777
<b>Total</b>	<b>61</b>	<b>\$160,286,036</b>	<b>\$823,100</b>	<b>\$159,462,936</b>

**Footnotes for Petroleum Products Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Wholesale Trade; Retail Trade; and Transportation and Warehousing.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Retail Trade; Transportation and Warehousing; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Transportation and Warehousing; Finance and Insurance; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Transportation and Warehousing; Educational Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Wholesale Trade; Retail Trade; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Public Administration; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Retail Trade; Transportation and Warehousing; Other Services (except Public Administration); and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>13. GASOLINE AND UNDYED DIESEL BROUGHT INTO LOUISIANA IN FUEL SUPPLY TANKS OF INTERSTATE MOTOR FUEL USERS (Inspection Fee)</b>				
NAICS level data is not available for this exemption.				
<b>15. DIESEL FUELS USED IN OR DISTRIBUTED TO SEAGOING VESSELS</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>16. EXPORTS OF GASOLINE OR DIESEL FUELS</b>				
Wholesale Trade	71	\$386,060	\$541,968	(\$155,908)
Retail Trade	16	\$838,846	\$104,041	\$734,806
Unknown	15	\$381,782	\$49,196	\$332,586
All Other <sup>1</sup>	17	\$2,352,612	\$327,263	\$2,025,349
<b>Total</b>	<b>119</b>	<b>\$3,959,301</b>	<b>\$1,022,468</b>	<b>\$2,936,833</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>17. GASOLINE AND DIESEL SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>18. INTERSTATE GASOLINE AND DIESEL SHIPMENTS/EXPORTS</b>				
Wholesale Trade	60	\$61,568,273	\$63,906,587	(\$2,338,314)
Retail Trade	15	\$134,213,074	\$13,336,392	\$120,876,682
Unknown	15	\$61,083,799	\$7,479,015	\$53,604,784
All Other <sup>2</sup>	16	\$376,417,664	\$39,717,624	\$336,700,040
<b>Total</b>	<b>106</b>	<b>\$633,282,810</b>	<b>\$124,439,618</b>	<b>\$508,843,192</b>
<b>COMBINED<sup>3</sup></b>				
All Other <sup>4</sup>	28	\$2,413,858	\$7,407,705	(\$4,993,847)
<b>Total</b>	<b>28</b>	<b>\$2,413,858</b>	<b>\$7,407,705</b>	<b>(\$4,993,847)</b>

**Footnotes for Petroleum Products Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Manufacturing; Transportation and Warehousing; and Finance and Insurance.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Manufacturing; Transportation and Warehousing; and Finance and Insurance.
- The following exemptions are included in this Combined section: Diesel Fuels Used in or Distributed to Seagoing Vessels; and Gasoline and Diesel Sales to the Federal Government and its Agencies.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Transportation and Warehousing; and Unknown.

FYE 6-22 Tax Exemptions by NAICS Sector

Sales Tax

Note: In the Sales Tax section, the NAICS sector and number of taxpayers refers to the entities reporting the data, not necessarily the beneficiary of the exemption. The amounts reported for "Tax Before Exemption," "FYE 6-22 Revenue Loss," and "Tax After Exemption" are specific to the transactions upon which each exemption was claimed.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>5. ISOLATED OR OCCASIONAL SALES OF TANGIBLE PERSONAL PROPERTY</b>				
Manufacturing	12	\$1,368,690	\$1,368,690	\$0
Wholesale Trade	14	\$1,303,406	\$1,303,406	\$0
Retail Trade	47	\$292,964	\$292,964	\$0
All Other <sup>1</sup>	26	\$223,791	\$223,791	\$0
<b>Total</b>	<b>99</b>	<b>\$3,188,851</b>	<b>\$3,188,851</b>	<b>\$0</b>
<b>6. INSTALLATION CHARGES ON TANGIBLE PERSONAL PROPERTY</b>				
Mining, Quarrying, and Oil and Gas Extraction	11	\$371,542	\$371,542	\$0
Construction	176	\$14,479,141	\$14,479,141	\$0
Manufacturing	191	\$3,984,641	\$3,984,641	\$0
Wholesale Trade	115	\$2,973,912	\$2,973,912	\$0
Retail Trade	257	\$3,866,099	\$3,866,099	\$0
Transportation and Warehousing	10	\$105,141	\$105,141	\$0
Information	25	\$177,886	\$177,886	\$0
Real Estate and Rental and Leasing	29	\$352,004	\$352,004	\$0
Professional, Scientific, and Technical Services	102	\$2,475,199	\$2,475,199	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>6. INSTALLATION CHARGES ON TANGIBLE PERSONAL PROPERTY... Continued</b>				
Administrative and Support and Waste Management and Remediation Services	56	\$904,004	\$904,004	\$0
Accommodation and Food Services	10	\$114,169	\$114,169	\$0
Other Services (except Public Administration)	157	\$4,369,286	\$4,369,286	\$0
All Other <sup>2</sup>	33	\$1,180,417	\$1,180,417	\$0
<b>Total</b>	<b>1,171</b>	<b>\$35,353,441</b>	<b>\$35,353,441</b>	<b>\$0</b>
<b>8. INSTALLATION OF BOARD ROADS TO OILFIELD OPERATORS</b>				
All Other <sup>3</sup>	17	\$143,502	\$143,502	\$0
<b>Total</b>	<b>17</b>	<b>\$143,502</b>	<b>\$143,502</b>	<b>\$0</b>
<b>9. MANUFACTURERS REBATES ON NEW MOTOR VEHICLES</b>				
Unknown <sup>4</sup>	70,686	\$6,283,039	\$6,283,039	\$0
<b>Total</b>	<b>70,686</b>	<b>\$6,283,039</b>	<b>\$6,283,039</b>	<b>\$0</b>

Footnotes for Sales Tax				
1.	The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration and Unknown).			
2.	The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Utilities; Finance and Insurance; Management of Companies and Enterprises; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and Unknown.			
3.	The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Retail Trade; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; and Other Services (except Public Administration).			
4.	The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.			

[ 505 ]

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>11. PURCHASES OF MANUFACTURING MACHINERY AND EQUIPMENT<sup>1</sup></b>				
Manufacturing	101	\$9,802,822	\$9,802,776	\$46
Wholesale Trade	72	\$4,593,644	\$4,593,644	\$0
Retail Trade	127	\$3,082,770	\$3,082,770	\$30
Real Estate and Rental and Leasing	14	\$890,409	\$890,409	\$0
Professional, Scientific, and Technical Services	14	\$38,085	\$38,085	\$0
Accommodation and Food Services	55	\$27,651	\$27,651	\$0
Other Services (except Public Administration)	58	\$231,223	\$231,223	\$0
All Other <sup>2</sup>	31	\$500,349	\$500,349	\$0
<b>Total</b>	<b>472</b>	<b>\$19,166,953</b>	<b>\$19,166,907</b>	<b>\$46</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>12. PURCHASES OF CERTAIN MACHINERY AND EQUIPMENT USED TO PRODUCE A NEWS PUBLICATION</b>				
This exemption is included in number 11.				
<b>13. PURCHASES OF ELECTRIC POWER AND NATURAL GAS BY PAPER OR WOOD PRODUCTS MANUFACTURING FACILITIES</b>				
This exemption is included in number 107.				
<b>14. PURCHASES OF CONSUMABLES BY PAPER AND WOOD MANUFACTURERS AND LOGGERS</b>				
Manufacturing	16	\$4,376,802	\$4,376,802	\$0
Retail Trade	17	\$498,582	\$498,582	\$0
Other Services (except Public Administration)	13	\$379,564	\$379,564	\$0
All Other <sup>3</sup>	21	\$21,341,653	\$21,341,653	\$0
<b>Total</b>	<b>67</b>	<b>\$26,596,601</b>	<b>\$26,596,601</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- This includes the revenue loss for purchases of manufacturing machinery and equipment; purchases of certain machinery and equipment used to produce a news publication; purchases by motor vehicle manufacturers; and purchases by glass manufacturers.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Transportation and Warehousing; Information; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Public Administration; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Wholesale Trade; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Accommodation and Food Services; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>17. RENTALS OR LEASES OF CERTAIN OILFIELD PROPERTY TO BE RE-LEASED OR RE-RENTED</b>				
Real Estate and Rental and Leasing	18	\$1,004,305	\$1,004,305	\$0
All Other <sup>1</sup>	45	\$839,420	\$839,420	\$0
<b>Total</b>	<b>63</b>	<b>\$1,843,725</b>	<b>\$1,843,725</b>	<b>\$0</b>
<b>18. CERTAIN TRANSACTIONS INVOLVING THE CONSTRUCTION OR OVERHAUL OF U.S. NAVY VESSELS</b>				
All Other <sup>2</sup>	16	\$1,463,738	\$1,463,738	\$0
<b>Total</b>	<b>16</b>	<b>\$1,463,738</b>	<b>\$1,463,738</b>	<b>\$0</b>
<b>20. PURCHASES, LEASES, AND SALES OF SERVICES BY FREE HOSPITALS</b>				
Manufacturing	16	\$335,395	\$335,395	\$0
Wholesale Trade	15	\$82,902	\$82,902	\$0
Retail Trade	34	\$118,322	\$118,322	\$0
Professional, Scientific, and Technical Services	13	\$11,218	\$11,218	\$0
Other Services (except Public Administration)	11	\$20,469	\$20,469	\$0
All Other <sup>3</sup>	24	\$1,412,655	\$1,412,655	\$0
<b>Total</b>	<b>113</b>	<b>\$1,980,961</b>	<b>\$1,980,961</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>21. CERTAIN EDUCATIONAL MATERIALS AND EQUIPMENT USED FOR CLASSROOM INSTRUCTION</b>				
Manufacturing	20	\$47,881	\$47,881	\$0
Wholesale Trade	12	\$113,144	\$113,144	\$0
Retail Trade	28	\$87,614	\$87,614	\$0
All Other <sup>4</sup>	41	\$251,688	\$251,688	\$0
<b>Total</b>	<b>101</b>	<b>\$500,327</b>	<b>\$500,327</b>	<b>\$0</b>
<b>27. PURCHASES BY REGIONALLY ACCREDITED INDEPENDENT EDUCATIONAL INSTITUTIONS</b>				
Manufacturing	18	\$40,814	\$40,814	\$0
Wholesale Trade	12	\$15,611	\$15,611	\$0
Retail Trade	43	\$36,046	\$36,046	\$0
Professional, Scientific, and Technical Services	12	\$39,505	\$39,505	\$0
Accommodation and Food Services	18	\$3,661	\$3,661	\$0
Other Services (except Public Administration)	17	\$32,101	\$32,101	\$0
Unknown	29	\$27,174	\$27,174	\$0
All Other <sup>5</sup>	21	\$432,938	\$432,938	\$0
<b>Total</b>	<b>170</b>	<b>\$627,850</b>	<b>\$627,850</b>	<b>\$0</b>

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Retail Trade; Information; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Educational Services; and Other Services (except Public Administration) and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; Finance and Insurance; Real Estate and Rental and Leasing; Administrative and Support and Waste Management and Remediation Services; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Transportation and Warehousing; Information; Real Estate and Rental and Leasing; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Arts, Entertainment, and Recreation; Other Services (except Public Administration); and Public Administration.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Information; Real Estate and Rental and Leasing; Administrative and Support and Waste Management and Remediation Services; Educational Services; and Arts, Entertainment, and Recreation.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>28. PURCHASES BY STATE AND LOCAL GOVERNMENTS<sup>1</sup></b>				
Agriculture, Forestry, Fishing and Hunting	20	\$450,380	\$450,380	\$0
Utilities	125	\$23,487,703	\$23,487,703	\$0
Construction	243	\$7,489,934	\$7,489,934	\$0
Manufacturing	936	\$44,316,868	\$44,316,868	\$0
Wholesale Trade	917	\$37,503,890	\$37,503,890	\$0
Retail Trade	2,565	\$144,184,325	\$144,184,325	\$0
Transportation and Warehousing	58	\$1,887,244	\$1,887,244	\$0
Information	122	\$3,269,793	\$3,269,793	\$0
Finance and Insurance	28	\$1,484,426	\$1,484,426	\$0
Real Estate and Rental and Leasing	198	\$9,633,271	\$9,633,271	\$0
Professional, Scientific, and Technical Services	534	\$50,582,643	\$50,582,643	\$0
Administrative and Support and Waste Management and Remediation Services	146	\$14,061,675	\$14,061,675	\$0
Educational Services	31	\$5,013,636	\$5,013,636	\$0
Health Care and Social Assistance	68	\$5,694,966	\$5,694,966	\$0
Arts, Entertainment, and Recreation	85	\$583,981	\$583,981	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>28. PURCHASES BY STATE AND LOCAL GOVERNMENTS ... Continued</b>				
Accommodation and Food Services	714	\$7,118,783	\$7,118,783	\$0
Other Services (except Public Administration)	1,131	\$7,650,063	\$7,650,063	\$0
Public Administration	72	\$511,302	\$511,302	\$0
Unknown	9,026	\$7,166,403	\$7,166,403	\$0
All Other <sup>2</sup>	21	\$404,143	\$404,143	\$0
<b>Total</b>	<b>17,040</b>	<b>\$372,495,429</b>	<b>\$372,495,429</b>	<b>\$0</b>
<b>31. PURCHASES BY NONPROFIT ENTITIES THAT SELL DONATED GOODS</b>				
Manufacturing	19	\$1,710,943	\$1,710,943	\$0
Wholesale Trade	13	\$76,370	\$76,370	\$0
Retail Trade	49	\$1,598,829	\$1,598,829	\$0
Accommodation and Food Services	14	\$3,897	\$3,897	\$0
All Other <sup>3</sup>	26	\$71,184	\$71,184	\$0
<b>Total</b>	<b>121</b>	<b>\$3,461,223</b>	<b>\$3,461,223</b>	<b>\$0</b>
<b>32. PURCHASES OF AUTOMOBILES FOR LEASE OR RENTAL</b>				
Unknown <sup>4</sup>	38,438	\$52,719,240	\$52,719,240	\$0
<b>Total</b>	<b>38,438</b>	<b>\$52,719,240</b>	<b>\$52,719,240</b>	<b>\$0</b>
<b>33. SALES OF MARIJUANA FOR THERAPEUTIC USE</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

**Footnotes for Sales Tax**

- This includes the revenue loss for purchases by state and local governments; and sales to the United States government and its agencies.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction and Management of Companies and Enterprises.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Transportation and Warehousing; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; Other Services (except Public Administration); and Unknown.
- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>34. PURCHASES OF TANGIBLE PERSONAL PROPERTY FOR LEASE OR RENTAL</b>				
Construction	13	\$506,984	\$506,984	\$0
Manufacturing	63	\$3,271,485	\$3,271,485	\$0
Wholesale Trade	60	\$5,409,263	\$5,409,263	\$0
Retail Trade	121	\$822,903	\$822,903	\$0
Information	11	\$145,328	\$145,328	\$0
Real Estate and Rental and Leasing	43	\$1,354,695	\$1,354,695	\$0
Professional, Scientific, and Technical Services	21	\$60,779	\$60,779	\$0
Administrative and Support and Waste Management and Remediation Services	15	\$93,950	\$93,950	\$0
Accommodation and Food Services	40	\$10,788	\$10,788	\$0
Other Services (except Public Administration)	40	\$588,976	\$588,976	\$0
All Other <sup>1</sup>	40	\$2,804,510	\$2,804,510	\$0
<b>Total</b>	<b>467</b>	<b>\$15,069,661</b>	<b>\$15,069,661</b>	<b>\$0</b>
<b>35. NATURAL GAS USED IN THE PRODUCTION OF IRON</b>				
This exemption is included in number 107.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>36. ELECTRICITY FOR CHLOR-ALKALI MANUFACTURING PROCESS</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>37. SALES OF HUMAN-TISSUE TRANSPLANTS</b>				
All Other <sup>2</sup>	14	\$2,391,090	\$2,391,090	\$0
<b>Total</b>	<b>14</b>	<b>\$2,391,090</b>	<b>\$2,391,090</b>	<b>\$0</b>
<b>38. SALES OF RAW AGRICULTURAL COMMODITIES</b>				
Manufacturing	16	\$3,197,596	\$3,197,596	\$0
Wholesale Trade	29	\$1,603,669	\$1,603,669	\$0
Retail Trade	90	\$2,259,305	\$2,259,305	\$0
All Other <sup>3</sup>	19	\$2,399,315	\$2,399,315	\$0
<b>Total</b>	<b>154</b>	<b>\$9,459,885</b>	<b>\$9,459,885</b>	<b>\$0</b>
<b>39. SALES TO THE UNITED STATES GOVERNMENT AND ITS AGENCIES</b>				
This exemption is included in number 28.				
<b>41. PURCHASES OF NEW OR USED SCHOOL BUSES</b>				
Unknown <sup>4</sup>	189	\$864,089	\$864,089	\$0
<b>Total</b>	<b>189</b>	<b>\$864,089</b>	<b>\$864,089</b>	<b>\$0</b>
<b>44. CERTAIN AIRCRAFT ASSEMBLED IN LOUISIANA</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>46. PURCHASES OF EQUIPMENT BY BONA FIDE VOLUNTEER AND PUBLIC FIRE DEPARTMENT</b>				
All Other <sup>5</sup>	12	\$44,984	\$44,984	\$0
<b>Total</b>	<b>12</b>	<b>\$44,984</b>	<b>\$44,984</b>	<b>\$0</b>

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Utilities; Transportation and Warehousing; Finance and Insurance; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Public Administration; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; Professional, Scientific, and Technical Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade; Retail Trade; Finance and Insurance; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>49. PURCHASES OF BUTANE, PROPANE, AND LIQUEFIED PETROLEUM GAS BY RESIDENTIAL CONSUMERS</b>				
This exemption is included in number 214.				
<b>51. NATURAL GAS HELD, USED, OR CONSUMED IN PROVIDING NATURAL GAS STORAGE SERVICES OR OPERATING NATURAL GAS STORAGE FACILITIES</b>				
This exemption is included in number 107.				
<b>52. PURCHASES BY A PRIVATE POSTSECONDARY ACADEMIC DEGREE-GRANTING INSTITUTION</b>				
All Other <sup>1</sup>	31	\$348,544	\$348,544	\$0
<b>Total</b>	<b>31</b>	<b>\$348,544</b>	<b>\$348,544</b>	<b>\$0</b>
<b>53. PURCHASES OF FOOD ITEMS FOR SCHOOL LUNCH OR BREAKFAST PROGRAMS BY NONPUBLIC ELEMENTARY OR SECONDARY SCHOOLS</b>				
This exemption is included in number 119.				
<b>58. ARTICLES TRADED IN ON TANGIBLE PERSONAL PROPERTY</b>				
Retail Trade	21	\$468,817	\$468,817	\$0
All Other <sup>2</sup>	13	\$59,620	\$59,620	\$0
<b>Total</b>	<b>34</b>	<b>\$528,437</b>	<b>\$528,437</b>	<b>\$0</b>
<b>59. FIRST \$50,000 OF NEW FARM EQUIPMENT USED IN POULTRY PRODUCTION</b>				
This exemption is included in number 147.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>61. ADMISSIONS CHARGES TO ATHLETIC OR ENTERTAINMENT EVENTS OF COLLEGES AND UNIVERSITIES<sup>3</sup></b>				
All Other <sup>4</sup>	13	\$47,266	\$47,266	\$0
<b>Total</b>	<b>13</b>	<b>\$47,266</b>	<b>\$47,266</b>	<b>\$0</b>
<b>62. ADMISSIONS CHARGES TO ATHLETIC EVENTS OR ENTERTAINMENT EVENTS OF ELEMENTARY AND SECONDARY SCHOOLS<sup>3</sup></b>				
Educational Services	13	\$390,440	\$390,440	\$0
All Other <sup>5</sup>	21	\$54,931	\$54,931	\$0
<b>Total</b>	<b>34</b>	<b>\$445,371</b>	<b>\$445,371</b>	<b>\$0</b>
<b>63. MEMBERSHIP FEES OR DUES OF NONPROFIT OR CIVIC ORGANIZATIONS<sup>3</sup></b>				
All Other <sup>6</sup>	31	\$156,965	\$156,965	\$0
<b>Total</b>	<b>31</b>	<b>\$156,965</b>	<b>\$156,965</b>	<b>\$0</b>
<b>65. ADMISSIONS TO PLACES OF AMUSEMENT AT CAMP OR RETREAT FACILITIES</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; Information; Professional, Scientific, and Technical Services; Educational Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade; Finance and Insurance; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade; Retail Trade; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Public Administration..
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Wholesale Trade; Transportation and Warehousing; Information; Professional, Scientific, and Technical Services; Educational Services; Health Care and Social Assistance; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>66. REPAIR SERVICES PERFORMED IN LOUISIANA WHEN THE REPAIRED PROPERTY IS EXPORTED<sup>1</sup></b>				
Manufacturing	24	\$671,448	\$671,448	\$0
Retail Trade	11	\$10,144	\$10,144	\$0
Other Services (except Public Administration)	14	\$1,162,020	\$1,162,020	\$0
All Other <sup>2</sup>	26	\$195,280	\$195,280	\$0
<b>Total</b>	<b>75</b>	<b>\$2,038,892</b>	<b>\$2,038,892</b>	<b>\$0</b>
<b>67. REPAIRS, RENOVATIONS, OR CONVERSIONS OF DRILLING RIGS</b>				
Manufacturing	20	\$1,879,613	\$1,879,613	\$0
Wholesale Trade	26	\$2,840,873	\$2,840,873	\$0
Retail Trade	12	\$691,470	\$691,470	\$0
Real Estate and Rental and Leasing	12	\$1,249,048	\$1,249,048	\$0
Other Services (except Public Administration)	20	\$248,403	\$248,403	\$0
All Other <sup>3</sup>	21	\$2,152,639	\$2,152,639	\$0
<b>Total</b>	<b>111</b>	<b>\$9,062,046</b>	<b>\$9,062,046</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>68. SURFACE PREPARATION, COATING, AND PAINTING OF CERTAIN AIRCRAFT<sup>1</sup></b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>69. SALES OF PLATINUM, GOLD, AND SILVER BULLION AND NUMISMATIC COINS AT CERTAIN TRADE SHOWS</b>				
Retail Trade	26	\$598,546	\$598,546	\$0
All Other <sup>3</sup>	15	\$2,811,965	\$2,811,965	\$0
<b>Total</b>	<b>44</b>	<b>\$3,410,511</b>	<b>\$3,410,511</b>	<b>\$0</b>
<b>72. WORK PRODUCTS OF CERTAIN PROFESSIONALS<sup>1</sup></b>				
All Other <sup>5</sup>	48	\$949,898	\$949,898	\$0
<b>Total</b>	<b>48</b>	<b>\$949,898</b>	<b>\$949,898</b>	<b>\$0</b>
<b>73. PHARMACEUTICALS ADMINISTERED TO LIVESTOCK FOR AGRICULTURAL PURPOSES</b>				
Retail Trade	15	\$29,626	\$29,626	\$0
All Other <sup>6</sup>	14	\$108,100	\$108,100	\$0
<b>Total</b>	<b>29</b>	<b>\$137,726</b>	<b>\$137,726</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Wholesale Trade; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Transportation and Warehousing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Health Care and Social Assistance.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Finance and Insurance; Administrative and Support and Waste Management and Remediation Services; Accommodation and Food Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Information; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Wholesale Trade; Finance and Insurance; Professional, Scientific, and Technical Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>74. USED MANUFACTURED HOMES AND 54 PERCENT OF COST OF NEW MANUFACTURED HOMES</b>				
Unknown <sup>1</sup>	13,561	\$23,676,240	\$23,676,240	\$0
All Other <sup>2</sup>	16	\$582,350	\$582,350	\$0
<b>Total</b>	<b>13,577</b>	<b>\$24,258,590</b>	<b>\$24,258,590</b>	<b>\$0</b>
<b>76. MATERIALS USED DIRECTLY IN THE COLLECTION OF BLOOD</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>78. OTHER CONSTRUCTIONS PERMANENTLY ATTACHED TO THE GROUND</b>				
Construction	69	\$5,324,454	\$5,324,454	\$0
Manufacturing	39	\$980,654	\$980,654	\$0
Wholesale Trade	10	\$163,452	\$163,452	\$0
Retail Trade	18	\$531,985	\$531,985	\$0
Other Services (except Public Administration)	20	\$2,349,146	\$2,349,146	\$0
All Other <sup>3</sup>	29	\$79,961,098	\$79,961,098	\$0
<b>Total</b>	<b>185</b>	<b>\$89,310,789</b>	<b>\$89,310,789</b>	<b>\$0</b>
<b>79. PURCHASES BY MOTOR VEHICLE MANUFACTURERS</b>				
This exemption is included in number 11.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>80. PURCHASES BY GLASS MANUFACTURERS</b>				
This exemption is included in number 11.				
<b>82. PURCHASES OF MACHINERY AND EQUIPMENT BY CERTAIN UTILITIES</b>				
All Other <sup>4</sup>	19	\$7,861,860	\$7,861,860	\$0
<b>Total</b>	<b>19</b>	<b>\$7,861,860</b>	<b>\$7,861,860</b>	<b>\$0</b>
<b>84. DONATIONS TO CERTAIN SCHOOLS<sup>5</sup></b>				
Manufacturing	26	\$13,084	\$13,084	\$0
Wholesale Trade	10	\$274,364	\$274,364	\$0
Retail Trade	60	\$81,344	\$81,344	\$0
Real Estate and Rental and Leasing	12	\$12,435	\$12,435	\$0
Professional, Scientific, and Technical Services	11	\$40,179	\$40,179	\$0
Arts, Entertainment, and Recreation	10	\$13,909	\$13,909	\$0
Accommodation and Food Services	31	\$98,522	\$98,522	\$0
Other Services (except Public Administration)	18	\$22,714	\$22,714	\$0
All Other <sup>6</sup>	12	\$101,965	\$101,965	\$0
<b>Total</b>	<b>190</b>	<b>\$658,516</b>	<b>\$658,516</b>	<b>\$0</b>

Footnotes for Sales Tax

- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; and Professional, Scientific, and Technical Services.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; and Arts, Entertainment, and Recreation.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Manufacturing; Wholesale Trade; Retail Trade; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Health Care and Social Assistance; Accommodation and Food Services; and Other Services (except Public Administration).
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Information; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; and Public Administration.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>89. ADVERTISING SERVICES</b>				
Professional, Scientific, and Technical Services	34	\$789,333	\$789,333	\$0
All Other <sup>1</sup>	53	\$1,409,910	\$1,409,910	\$0
<b>Total</b>	<b>87</b>	<b>\$2,199,243</b>	<b>\$2,199,243</b>	<b>\$0</b>
<b>90. PURCHASES BY NONPROFIT ELECTRIC COOPERATIVES</b>				
Wholesale Trade	10	\$415,088	\$415,088	\$0
Retail Trade	24	\$7,908	\$7,908	\$0
Other Services (except Public Administration)	12	\$15,324	\$15,324	\$0
All Other <sup>2</sup>	23	\$1,204,660	\$1,204,660	\$0
<b>Total</b>	<b>69</b>	<b>\$1,642,980</b>	<b>\$1,642,980</b>	<b>\$0</b>
<b>92. SALES BY STATE-OWNED DOMED STADIUMS AND BASEBALL FACILITIES<sup>3</sup></b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>93. SALES BY CERTAIN PUBLICLY-OWNED FACILITIES</b>				
All Other <sup>4</sup>	17	\$441,946	\$441,946	\$0
<b>Total</b>	<b>17</b>	<b>\$441,946</b>	<b>\$441,946</b>	<b>\$0</b>
<b>96. SALES OF FARM PRODUCTS DIRECT FROM THE FARM<sup>5</sup></b>				
Agriculture, Forestry, Fishing and Hunting	44	\$1,461,833	\$1,461,833	\$0
Retail Trade	28	\$2,213,655	\$2,213,655	\$0
All Other <sup>5</sup>	30	\$1,041,997	\$1,041,997	\$0
<b>Total</b>	<b>102</b>	<b>\$4,717,485</b>	<b>\$4,717,485</b>	<b>\$0</b>
<b>97. LIVESTOCK SOLD AT MARKET AND RACEHORSES CLAIMED AT RACES IN LOUISIANA<sup>6</sup></b>				
All Other <sup>6</sup>	20	\$1,543,491	\$1,543,491	\$0
<b>Total</b>	<b>20</b>	<b>\$1,543,491</b>	<b>\$1,543,491</b>	<b>\$0</b>
<b>98. FEED AND FEED ADDITIVES FOR ANIMALS HELD FOR BUSINESS PURPOSES</b>				
Retail Trade	30	\$357,997	\$357,997	\$0
All Other <sup>7</sup>	17	\$704,127	\$704,127	\$0
<b>Total</b>	<b>47</b>	<b>\$1,062,124</b>	<b>\$1,062,124</b>	<b>\$0</b>

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Manufacturing; Wholesale Trade; Retail Trade; Information; Finance and Insurance; Real Estate and Rental and Leasing; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Manufacturing; Transportation and Warehousing; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Accommodation and Food Services; and Public Administration.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Professional, Scientific, and Technical Services; Educational Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Wholesale Trade; Manufacturing; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Wholesale Trade; Retail Trade; Professional, Scientific, and Technical Services; and Accommodation and Food Services.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Wholesale Trade; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>99. MATERIALS USED IN THE PRODUCTION OR HARVESTING OF CRAWFISH</b>				
Wholesale Trade	10	\$105,295	\$105,295	\$0
All Other <sup>1</sup>	17	\$73,985	\$73,985	\$0
<b>Total</b>	<b>27</b>	<b>\$179,280</b>	<b>\$179,280</b>	<b>\$0</b>
<b>100. BAIT AND FEED USED IN THE PRODUCTION OR HARVESTING OF CRAWFISH</b>				
Wholesale Trade	11	\$287,873	\$287,873	\$0
Retail Trade	15	\$274,105	\$274,105	\$0
All Other <sup>2</sup>	12	\$47,938	\$47,938	\$0
<b>Total</b>	<b>38</b>	<b>\$609,916</b>	<b>\$609,916</b>	<b>\$0</b>
<b>101. MATERIALS USED IN THE PRODUCTION OR HARVESTING OF CATFISH</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>102. FARM PRODUCTS PRODUCED AND USED BY THE FARMER<sup>3</sup></b>				
Manufacturing	11	\$19,529	\$19,529	\$0
Wholesale Trade	25	\$1,092,995	\$1,092,995	\$0
Retail Trade	39	\$9,443,449	\$9,443,449	\$0
All Other <sup>4</sup>	21	\$1,425,604	\$1,425,604	\$0
<b>Total</b>	<b>96</b>	<b>\$11,981,577</b>	<b>\$11,981,577</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>104. SALES OF STEAM - NONRESIDENTIAL</b>				
This exemption is included in number 106.				
<b>106. SALES OF WATER - NONRESIDENTIAL<sup>5</sup></b>				
Utilities	181	\$3,089,318	\$1,700,867	\$1,388,451
Construction	21	\$57,318	\$31,558	\$25,760
Manufacturing	45	\$4,104,196	\$2,259,609	\$1,844,587
Wholesale Trade	11	\$202,950	\$111,741	\$91,209
Retail Trade	95	\$50,124	\$27,607	\$22,517
Accommodation and Food Services	63	\$195,248	\$107,496	\$87,752
Other Services (except Public Administration)	24	\$19,099	\$10,511	\$8,588
Public Administration	129	\$3,529,240	\$1,943,087	\$1,586,153
Unknown	16	\$126,836	\$69,837	\$56,999
All Other <sup>6</sup>	41	\$494,627	\$272,323	\$222,304
<b>Total</b>	<b>626</b>	<b>\$11,868,956</b>	<b>\$6,534,636</b>	<b>\$5,334,320</b>

**Footnotes for Sales Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Manufacturing; Retail Trade; Real Estate and Rental and Leasing; and Professional, Scientific, and Technical Services.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Other Services (except Public Administration); and Unknown.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Construction; Transportation and Warehousing; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Other Services (except Public Administration).
- This includes the revenue loss for sales of water-nonresidential and sales of steam-nonresidential.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Transportation and Warehousing; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management Remediation Services; Health Care and Social Assistance; and Arts, Entertainment, and Recreation.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>107. SALES OF ELECTRIC POWER OR ENERGY - NONRESIDENTIAL<sup>1</sup></b>				
Mining, Quarrying, and Oil and Gas Extraction	16	\$13,320,393	\$7,333,696	\$5,986,697
Utilities	129	\$251,166,902	\$137,284,952	\$113,881,950
Construction	12	\$895,644	\$493,106	\$402,538
Manufacturing	83	\$50,016,913	\$27,537,391	\$22,479,522
Wholesale Trade	35	\$13,389,583	\$7,371,762	\$6,017,821
Retail Trade	224	\$8,092,615	\$4,455,493	\$3,637,122
Transportation and Warehousing	22	\$17,139,670	\$9,422,588	\$7,717,082
Real Estate and Rental and Leasing	10	\$153,039	\$84,261	\$68,778
Professional, Scientific, and Technical Services	13	\$4,068,180	\$2,239,783	\$1,828,397
Arts, Entertainment, and Recreation	16	\$473,607	\$260,750	\$212,857
Accommodation and Food Services	114	\$69,250	\$38,083	\$31,167
Other Services (except Public Administration)	65	\$46,937	\$25,823	\$21,114
Public Administration	74	\$5,560,103	\$3,057,544	\$2,502,559
All Other <sup>2</sup>	26	\$4,600,730	\$2,532,985	\$2,067,745
<b>Total</b>	<b>839</b>	<b>\$368,993,566</b>	<b>\$202,138,217</b>	<b>\$166,855,349</b>
<b>109. SALES OF FERTILIZERS AND CONTAINERS TO FARMERS</b>				
This exemption is included in number 125.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>110. SALES OF NATURAL GAS - NONRESIDENTIAL</b>				
This exemption is included in number 107.				
<b>111. ENERGY SOURCES USED AS BOILER FUEL, EXCEPT REFINERY GAS</b>				
This exemption is included in number 107.				
<b>113. ORTHOTIC AND PROSTHETIC DEVICES</b>				
Manufacturing	18	\$538,597	\$538,597	\$0
Wholesale Trade	17	\$596,370	\$596,370	\$0
Retail Trade	51	\$2,914,465	\$2,914,465	\$0
Health Care and Social Assistance	94	\$2,117,971	\$2,117,971	\$0
All Other <sup>3</sup>	12	\$225,601	\$225,601	\$0
<b>Total</b>	<b>192</b>	<b>\$6,393,004</b>	<b>\$6,393,004</b>	<b>\$0</b>
<b>114. OSTOMY, COLOSTOMY, ILEOSTOMY, AND OTHER APPLIANCE DEVICES</b>				
All Other <sup>4</sup>	10	\$101,273	\$101,273	\$0
<b>Total</b>	<b>10</b>	<b>\$101,273</b>	<b>\$101,273</b>	<b>\$0</b>
<b>116. MEDICAL DEVICES USED BY PATIENTS UNDER THE SUPERVISION OF A PHYSICIAN</b>				
Manufacturing	37	\$2,004,569	\$2,004,569	\$0
Wholesale Trade	28	\$2,495,852	\$2,495,852	\$0
Retail Trade	47	\$2,267,876	\$2,267,876	\$0
Professional, Scientific, and Technical Services	12	\$293,509	\$293,509	\$0
Health Care and Social Assistance	124	\$22,771,951	\$22,771,951	\$0
All Other <sup>5</sup>	23	\$1,183,867	\$1,183,867	\$0
<b>Total</b>	<b>271</b>	<b>\$31,017,624</b>	<b>\$31,017,624</b>	<b>\$0</b>

Footnotes for Sales Tax

- This includes the revenue loss for sales of electric power or energy-nonresidential; natural gas used in the production of iron; sales of natural gas-nonresidential; materials and energy sources used for boiler fuel; and utilities used by steelworks and blast furnaces.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Information; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, Retail Trade, Real Estate Rental and Leasing, Management of Companies, and Health and Social Assistance.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Information, Finance and Insurance; Real Estate and Rental Leasing; Management of Companies; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>117. RESTORATIVE MATERIALS USED BY DENTISTS</b>				
Manufacturing	21	\$396,777	\$396,777	\$0
All Other <sup>1</sup>	12	\$339,846	\$339,846	\$0
<b>Total</b>	<b>33</b>	<b>\$736,623</b>	<b>\$736,623</b>	<b>\$0</b>
<b>119. SALES OF FOOD BY CERTAIN INSTITUTIONS<sup>2</sup></b>				
Accommodation and Food Services	11	\$2,265	\$2,265	\$0
All Other <sup>3</sup>	24	\$284,551	\$284,551	\$0
<b>Total</b>	<b>35</b>	<b>\$286,816</b>	<b>\$286,816</b>	<b>\$0</b>
<b>123. SALES OF 50-TON VESSELS AND NEW COMPONENT PARTS AND SALES OF CERTAIN MATERIALS AND SERVICES TO VESSELS OPERATING IN INTERSTATE COMMERCE</b>				
Manufacturing	51	\$5,934,962	\$5,934,962	\$0
Wholesale Trade	41	\$2,290,787	\$2,290,787	\$0
Retail Trade	52	\$960,336	\$960,336	\$0
Other Services (except Public Administration)	37	\$1,577,028	\$1,577,028	\$0
All Other <sup>4</sup>	32	\$1,217,419	\$1,217,419	\$0
<b>Total</b>	<b>213</b>	<b>\$11,980,532</b>	<b>\$11,980,532</b>	<b>\$0</b>
<b>125. SALES OF SEEDS FOR PLANTING CROPS<sup>5</sup></b>				
Agriculture, Forestry, Fishing and Hunting	11	\$1,127,993	\$1,127,993	\$0
Wholesale Trade	17	\$9,585,057	\$9,585,057	\$0
Retail Trade	40	\$8,618,785	\$8,618,785	\$0
All Other <sup>6</sup>	12	\$5,095,281	\$5,095,281	\$0
<b>Total</b>	<b>80</b>	<b>\$24,427,116</b>	<b>\$24,427,116</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>129. SALES OF PESTICIDES FOR AGRICULTURAL PURPOSES</b>				
Agriculture, Forestry, Fishing and Hunting	10	\$907,875	\$907,875	\$0
Retail Trade	16	\$1,220,110	\$1,220,110	\$0
All Other <sup>7</sup>	11	\$678,411	\$678,411	\$0
<b>Total</b>	<b>37</b>	<b>\$2,806,396</b>	<b>\$2,806,396</b>	<b>\$0</b>
<b>131. PROPERTY PURCHASED FOR EXCLUSIVE USE OUTSIDE THE STATE</b>				
Mining, Quarrying, and Oil and Gas Extraction	13	\$24,298,679	\$24,298,679	\$0
Construction	10	\$1,212,153	\$1,212,153	\$0
Manufacturing	67	\$5,660,784	\$5,660,784	\$0
Wholesale Trade	64	\$8,626,172	\$8,626,172	\$0
Retail Trade	94	\$4,026,744	\$4,026,744	\$0
Real Estate and Rental and Leasing	12	\$699,163	\$699,163	\$0
Professional, Scientific, and Technical Services	20	\$1,410,549	\$1,410,549	\$0
Other Services (except Public Administration)	37	\$3,752,652	\$3,752,652	\$0
All Other <sup>8</sup>	16	\$531,802	\$531,802	\$0
<b>Total</b>	<b>333</b>	<b>\$50,218,698</b>	<b>\$50,218,698</b>	<b>\$0</b>

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade, Health Care and Social Assistance, Accommodation and Food Services, Other Services (except Public Administration), and Unknown.
- This includes the revenue loss for sales of food by certain institutions and purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade; Retail Trade; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Other Services (except Public Administration); and Public Administration.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Transportation and Warehousing; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Accommodation and Food Services.
- This includes the revenue loss for sales of seeds for planting crops; and sales of fertilizers and containers to farmers.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Manufacturing; Transportation and Warehousing; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, Information, Administrative and Support and Waste Management and Remediation Services, and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Transportation and Warehousing; Information; Finance and Insurance; Administrative and Support and Waste Management and Remediation Services; Educational Services; Accommodation and Food Services; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>133. ADMISSIONS TO ENTERTAINMENT BY DOMESTIC NONPROFIT CHARITABLE, EDUCATIONAL, AND RELIGIOUS ORGANIZATIONS<sup>1</sup></b>				
All Other <sup>2</sup>	19	\$85,088	\$85,088	\$0
<b>Total</b>	<b>19</b>	<b>\$85,088</b>	<b>\$85,088</b>	<b>\$0</b>
<b>134. SALES OF TANGIBLE PERSONAL PROPERTY AT OR ADMISSIONS TO EVENTS SPONSORED BY CERTAIN NONPROFIT GROUPS</b>				
Arts, Entertainment, and Recreation	12	\$1,875,019	\$1,875,019	\$0
Other Services (except Public Administration)	13	\$25,131	\$25,131	\$0
All Other <sup>3</sup>	17	\$66,078	\$66,078	\$0
<b>Total</b>	<b>42</b>	<b>\$1,966,228</b>	<b>\$1,966,228</b>	<b>\$0</b>
<b>140. CABLE TELEVISION INSTALLATION AND REPAIR SERVICES</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>141. RECEIPTS FROM COIN-OPERATED WASHING AND DRYING MACHINES IN COMMERCIAL LAUNDROMATS<sup>1</sup></b>				
All Other <sup>4</sup>	40	\$293,170	\$293,170	\$0
<b>Total</b>	<b>40</b>	<b>\$293,170</b>	<b>\$293,170</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>143. LEASE OR RENTAL OF CERTAIN VESSELS IN MINERAL PRODUCTION</b>				
All Other <sup>5</sup>	12	\$1,960,059	\$1,960,059	\$0
<b>Total</b>	<b>12</b>	<b>\$1,960,059</b>	<b>\$1,960,059</b>	<b>\$0</b>
<b>144. PURCHASES OF SUPPLIES, FUELS, AND REPAIR SERVICES FOR BOATS USED BY COMMERCIAL FISHERMEN</b>				
Manufacturing	17	\$99,307	\$99,307	\$0
Retail Trade	51	\$636,416	\$636,416	\$0
Other Services (except Public Administration)	22	\$93,589	\$93,589	\$0
All Other <sup>6</sup>	19	\$107,512	\$107,512	\$0
<b>Total</b>	<b>109</b>	<b>\$936,824</b>	<b>\$936,824</b>	<b>\$0</b>
<b>147. FIRST \$50,000 OF THE SALES PRICE OF CERTAIN FARM EQUIPMENT AND ATTACHMENTS<sup>7</sup></b>				
Wholesale Trade	37	\$6,038,365	\$6,038,365	\$0
Retail Trade	40	\$1,862,013	\$1,862,013	\$0
Other Services (except Public Administration)	14	\$526,389	\$526,389	\$0
Unknown <sup>8</sup>	411	\$285,878	\$285,878	\$0
All Other <sup>9</sup>	22	\$214,195	\$214,195	\$0
<b>Total</b>	<b>524</b>	<b>\$8,926,840</b>	<b>\$8,926,840</b>	<b>\$0</b>

Footnotes for Sales Tax

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Information; Educational Services; Arts, Entertainment, and Recreation; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, Retail Trade, Information, Administrative and Support and Waste Management, Educational Services, Health Care and Social Assistance, and Accommodation and Food Services.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Retail Trade; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Real Estate and Rental and Leasing; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Wholesale Trade; Transportation and Warehousing; Real Estate and Rental and Leasing; and Professional, Scientific, and Technical Services.
- This includes the revenue loss for the first \$50,000 of the sales price of certain farm equipment and attachments; and the first \$50,000 of new farm equipment used in poultry productions.
- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Manufacturing; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Administrative and Support and Waste Management and Remediation Services.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>152. SALES OF CERTAIN FUELS USED FOR FARM PURPOSES</b>				
Wholesale Trade	14	\$914,729	\$914,729	\$0
Retail Trade	40	\$1,112,022	\$1,112,022	\$0
All Other <sup>1</sup>	21	\$1,044,317	\$1,044,317	\$0
<b>Total</b>	<b>75</b>	<b>\$3,071,068</b>	<b>\$3,071,068</b>	<b>\$0</b>
<b>153. SALES OR PURCHASES BY CERTAIN SHELTERED WORKSHOPS OR SUPPORTED EMPLOYMENT PROVIDERS</b>				
All Other <sup>2</sup>	18	\$19,705	\$19,705	\$0
<b>Total</b>	<b>18</b>	<b>\$19,705</b>	<b>\$19,705</b>	<b>\$0</b>
<b>154. PURCHASES OF CERTAIN FUELS FOR PRIVATE RESIDENTIAL CONSUMPTION</b>				
All Other <sup>3</sup>	25	\$786,683	\$786,683	\$0
<b>Total</b>	<b>25</b>	<b>\$786,683</b>	<b>\$786,683</b>	<b>\$0</b>
<b>160. PIGGY-BACK TRAILERS OR CONTAINERS AND ROLLING STOCK</b>				
This exemption is included in number 165.				
<b>161. PHARMACEUTICAL SAMPLES DISTRIBUTED IN LOUISIANA<sup>4</sup></b>				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>163. CERTAIN TRUCKS AND TRAILERS USED 80 PERCENT IN INTERSTATE COMMERCE</b>				
Unknown <sup>5</sup>	8,260	\$20,297,732	\$20,297,732	\$0
<b>Total</b>	<b>8,260</b>	<b>\$20,297,732</b>	<b>\$20,297,732</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>165. RAIL ROLLING STOCK SOLD OR LEASED IN LOUISIANA<sup>6</sup></b>				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>166. RAIL ROLLING STOCK REPAIRED OR FABRICATED IN LOUISIANA</b>				
All Other <sup>7</sup>	15	\$922,641	\$922,641	\$0
<b>Total</b>	<b>15</b>	<b>\$922,641</b>	<b>\$922,641</b>	<b>\$0</b>
<b>168. UTILITIES USED BY STEELWORKS AND BLAST FURNACES</b>				
This exemption is included in number 107.				
<b>177. SALES OF POLYROLL TUBING</b>				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>178. PURCHASE, LEASE OR REPAIR OF CERTAIN CAPITAL EQUIPMENT AND COMPUTER SOFTWARE OF QUALIFYING RADIATION THERAPY TREATMENT CENTERS</b>				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>180. PARISH COUNCILS ON AGING</b>				
All Other <sup>8</sup>	19	\$24,929	\$24,929	\$0
<b>Total</b>	<b>19</b>	<b>\$24,929</b>	<b>\$24,929</b>	<b>\$0</b>

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; Transportation and Warehousing; Professional, Scientific, and Technical Services; Accommodation and Food Services; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
- The data NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Retail Trade, Health Care and Social Assistance, Public Administration, Other Services (except Public Administration) and Unknown<sup>5</sup>.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Retail Trade; Finance and Insurance; Professional, Scientific, and Technical Services; and Accommodation and Food Services.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors in which this exemption was claimed.
- This includes the revenue loss for rail rolling stock sold or leased in Louisiana; and piggy-back trailers or containers and rolling stock.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Manufacturing; Retail Trade; Real Estate and Rental and Leasing; Administrative and Support and Waste Management; Accommodation and Food Services; and Other Services (except Public Administration).



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>199. VENDOR'S COMPENSATION<sup>1</sup></b>				
Agriculture, Forestry, Fishing and Hunting	200	\$5,555,402	\$46,666	\$5,508,736
Mining, Quarrying, and Oil and Gas Extraction	430	\$41,671,401	\$350,041	\$41,321,360
Utilities	253	\$35,476,996	\$298,008	\$35,178,988
Construction	1,880	\$60,738,924	\$510,214	\$60,228,710
Manufacturing	6,961	\$396,134,036	\$3,327,555	\$392,806,481
Wholesale Trade	5,182	\$424,901,926	\$3,569,197	\$421,332,729
Retail Trade	19,054	\$1,197,472,532	\$10,058,845	\$1,187,413,687
Transportation and Warehousing	603	\$38,135,666	\$320,342	\$37,815,324
Information	1,297	\$92,792,328	\$779,464	\$92,012,864
Finance and Insurance	362	\$24,319,103	\$204,282	\$24,114,821
Real Estate and Rental and Leasing	1,822	\$151,175,860	\$1,269,885	\$149,905,975
Professional, Scientific, and Technical Services	3,444	\$67,176,528	\$564,298	\$66,612,230
Management of Companies and Enterprises	89	\$12,995,096	\$109,159	\$12,885,937
Administrative and Support and Waste Management and Remediation Services	982	\$26,745,676	\$224,668	\$26,521,008
Educational Services	290	\$2,929,502	\$24,609	\$2,904,893
Health Care and Social Assistance	952	\$27,427,144	\$230,393	\$27,196,751
Arts, Entertainment, and Recreation	1,419	\$42,073,014	\$353,420	\$41,719,594
Accommodation and Food Services	10,167	\$572,966,777	\$4,812,948	\$568,153,829

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>199. VENDOR'S COMPENSATION<sup>1</sup>... Continued</b>				
Other Services (except Public Administration)	6,926	\$179,995,563	\$1,511,997	\$178,483,566
Public Administration	151	\$6,567,253	\$55,166	\$6,512,087
Unknown	660	\$7,969,688	\$66,948	\$7,902,740
<b>Total</b>	<b>63,124</b>	<b>\$3,415,220,415</b>	<b>\$28,688,105</b>	<b>\$3,386,532,310</b>
<b>200. SALES TAX REMITTED ON BAD DEBTS FROM CREDIT SALES<sup>1</sup></b>				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>201. STATE SALES TAX PAID ON PROPERTY DESTROYED IN A NATURAL DISASTER</b>				
The data for this exemption is reported by individual taxpayers. NAICS information is not reported on individual taxpayer accounts.				
<b>205. LOUISIANA TAX FREE SHOPPING PROGRAM</b>				
The data for this exemption is reported by individual taxpayers. NAICS information is not reported on individual taxpayer accounts.				
<b>206. MOTOR VEHICLES USED BY THOSE WITH ORTHOPEDIC DISABILITIES</b>				
The data for this exemption is reported by individual taxpayers. NAICS information is not reported on individual taxpayer accounts.				
<b>211. PURCHASES MADE WITH FOOD STAMPS AND WIC VOUCHERS</b>				
Retail Trade	1,210	\$109,326,585	\$109,326,585	\$0
Accommodation and Food Services	78	\$621,436	\$621,436	\$0
Professional, Scientific, and Technical Services	10	\$72,916	\$72,916	\$0
Arts, Entertainment, and Recreation	17	\$74,143	\$74,143	\$0
Other Services (except Public Administration)	22	\$87,452	\$87,452	\$0
All Other <sup>2</sup>	32	\$215,721	\$215,721	\$0
<b>Total</b>	<b>1,369</b>	<b>\$110,398,253</b>	<b>\$110,398,253</b>	<b>\$0</b>

**Footnotes for Sales Tax**

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Manufacturing; Wholesale Trade; Transportation and Warehousing; Information; Finance and Insurance; Real Estate and Rental and Leasing; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; and Health Care and Social Assistance.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>213. SALES OF FOOD FOR PREPARATION AND CONSUMPTION IN THE HOME</b>				
Agriculture, Forestry, Fishing and Hunting	52	\$111,218	\$111,218	\$0
Manufacturing	339	\$13,655,972	\$13,655,972	\$0
Wholesale Trade	206	\$50,540,508	\$50,540,508	\$0
Retail Trade	3,643	\$466,482,238	\$466,482,238	\$0
Real Estate and Rental and Leasing	12	\$227,088	\$227,088	\$0
Professional, Scientific, and Technical Services	26	\$12,301,323	\$12,301,323	\$0
Health Care and Social Assistance	17	\$71,511	\$71,511	\$0
Arts, Entertainment, and Recreation	35	\$346,051	\$346,051	\$0
Accommodation and Food Services	431	\$3,864,159	\$3,864,159	\$0
Other Services (except Public Administration)	94	\$819,538	\$819,538	\$0
All Other <sup>1</sup>	60	\$1,812,884	\$1,812,884	\$0
<b>Total</b>	<b>4,915</b>	<b>\$550,232,490</b>	<b>\$550,232,490</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>214. SALES OF ELECTRIC POWER OR ENERGY TO THE CONSUMER FOR RESIDENTIAL USE<sup>2</sup></b>				
Utilities	263	\$160,392,272	\$160,392,272	\$0
Construction	33	\$391,479	\$391,479	\$0
Manufacturing	58	\$430,106	\$430,106	\$0
Wholesale Trade	32	\$18,383,276	\$18,383,276	\$0
Retail Trade	244	\$11,073,705	\$11,073,705	\$0
Professional, Scientific, and Technical Services	17	\$7,270	\$7,270	\$0
Arts, Entertainment, and Recreation	14	\$1,186,731	\$1,186,731	\$0
Accommodation and Food Services	64	\$183,668	\$183,668	\$0
Other Services (except Public Administration)	34	\$349,030	\$349,030	\$0
Public Administration	155	\$10,289,313	\$10,289,313	\$0
All Other <sup>3</sup>	47	\$2,465,718	\$2,465,718	\$0
<b>Total</b>	<b>961</b>	<b>\$205,152,568</b>	<b>\$205,152,568</b>	<b>\$0</b>

[ 009 ]

**Footnotes for Sales Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Transportation and Warehousing; Information; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Public Administration; and Unknown.
- This includes the revenue loss for sales of electric power or energy to the consumer for residential use; purchases of butane, propane, and liquefied petroleum gas by residential consumers; sales of natural gas to the consumer for residential use; and sales of water to the consumer for residential use.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Transportation and Warehousing; Information; Finance and Insurance; Real Estate and Rental and Leasing; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>215. SALES OF NATURAL GAS TO THE CONSUMER FOR RESIDENTIAL USE</b>				
See number 214.				
<b>216. SALES OF WATER TO THE CONSUMER FOR RESIDENTIAL USE</b>				
See number 214.				
<b>217. DRUGS PRESCRIBED BY PHYSICIANS OR DENTISTS</b>				
Manufacturing	70	\$13,597,841	\$13,597,841	\$0
Wholesale Trade	97	\$79,522,925	\$79,522,925	\$0
Retail Trade	677	\$271,031,862	\$271,031,862	\$0
Real Estate and Rental and Leasing	14	\$927,638	\$927,638	\$0
Professional, Scientific, and Technical Services	56	\$14,946,488	\$14,946,488	\$0
Health Care and Social Assistance	210	\$13,957,747	\$13,957,747	\$0
Other Services (except Public Administration)	33	\$2,884,025	\$2,884,025	\$0
Accommodation and Food Services	10	\$135,217	\$135,217	\$0
All Other <sup>1</sup>	18	\$1,112,651	\$1,112,651	\$0
<b>Total</b>	<b>1,185</b>	<b>\$398,116,394</b>	<b>\$398,116,394</b>	<b>\$0</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>218. SALES OF GASOLINE</b>				
Manufacturing	27	\$2,906,906	\$2,906,906	\$0
Wholesale Trade	90	\$15,013,075	\$15,013,075	\$0
Retail Trade	2,067	\$413,512,954	\$413,512,954	\$0
Transportation and Warehousing	13	\$7,063,583	\$7,063,583	\$0
Real Estate and Rental and Leasing	30	\$852,506	\$852,506	\$0
Professional, Scientific, and Technical Services	17	\$2,351,153	\$2,351,153	\$0
Arts, Entertainment, and Recreation	37	\$8,430,606	\$8,430,606	\$0
Accommodation and Food Services	71	\$4,047,269	\$4,047,269	\$0
Other Services (except Public Administration)	72	\$5,007,964	\$5,007,964	\$0
All Other <sup>2</sup>	29	\$1,430,624	\$1,430,624	\$0
<b>Total</b>	<b>2,453</b>	<b>\$460,616,640</b>	<b>\$460,616,640</b>	<b>\$0</b>

[ 601 ]

**Footnotes for Sales Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Utilities; Construction; Transportation and Warehousing; Information; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Arts, Entertainment, and Recreation; Public Administration; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Information; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Public Administration, and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>COMBINED<sup>1</sup></b>				
Retail Trade	28	\$1,119,107	\$1,119,107	\$0
All Other <sup>2</sup>	44	\$17,268,632	\$17,268,632	\$0
<b>Total</b>	<b>72</b>	<b>\$18,387,739</b>	<b>\$18,387,739</b>	<b>\$0</b>

[ 602 ]

**Footnotes for Sales Tax**

- The following exemptions are included in this Combined section: Sales of Marijuana for Therapeutic Use; Electricity for Chlor-Alkali Manufacturing Process; Certain Aircraft Assembled in Louisiana; Admissions to Places of Amusement at Camp or Retreat Facilities; Surface Preparation, Coating and Painting of Certain Aircraft; Materials Used Directly in the Collection of Blood; Sales by State-Owned Domed Stadiums and Baseball Facilities; Pharmaceutical Samples Distributed in Louisiana; Rail Rolling Stock Sold or Leased in Louisiana; Sales of Polyroll Tubing; Purchase, Lease or Repair of Certain Capital Equipment and Computer Software by Qualifying Radiation Therapy Treatment Centers; and Sales Tax Remitted on Bad Debts from Credit Sales.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Utilities; Construction; Manufacturing; Wholesale Trade; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>5. MOTION PICTURE INVESTOR TAX CREDITS</b>				
Information	42	\$114,871,829	\$114,871,829	\$0
None <sup>1</sup>	183	\$4,743,464	\$4,743,464	\$0
All Other <sup>2</sup>	19	\$33,035,959	\$33,035,959	\$0
<b>Total</b>	<b>244</b>	<b>\$152,651,252</b>	<b>\$152,651,252</b>	<b>\$0</b>
<b>6. RESEARCH AND DEVELOPMENT TAX CREDIT</b>				
Manufacturing	21	\$548,669	\$936,291	\$485,466
None <sup>1</sup>	243	\$16,666,119	\$5,661,203	\$11,723,547
All Other <sup>3</sup>	22	\$3,609,269	\$979,897	\$3,486,502
<b>Total</b>	<b>286</b>	<b>\$20,824,057</b>	<b>\$7,577,391</b>	<b>\$15,695,515</b>
<b>7. DIGITAL INTERACTIVE MEDIA &amp; SOFTWARE TAX CREDIT</b>				
Professional, Scientific, and Technical Services	34	\$147,012	\$8,972,330	\$113,803
None <sup>1</sup>	43	\$5,492,889	\$2,308,795	\$4,511,828
All Other <sup>4</sup>	26	\$238,807	\$11,713,010	\$0
<b>Total</b>	<b>103</b>	<b>\$5,878,729</b>	<b>\$22,994,135</b>	<b>\$4,625,631</b>

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>10. NEW MARKETS TAX CREDIT</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>12. INDUSTRIAL TAX EQUALIZATION PROGRAM</b>				
None <sup>1</sup>	26	\$1,123,706	\$415,258	\$708,448
All Other <sup>5</sup>	15	\$2,160,483	\$4,087,989	\$498,003
<b>Total</b>	<b>41</b>	<b>\$3,284,189</b>	<b>\$4,503,247</b>	<b>\$1,206,451</b>
<b>13. EXEMPTIONS FOR MANUFACTURING ESTABLISHMENTS</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>14. ENTERPRISE ZONES</b>				
Manufacturing	18	\$5,414,749	\$24,890,098	\$3,807,909
Retail Trade	14	\$10,549,400	\$5,495,303	\$5,266,629
Health Care and Social Assistance	21	\$368,248	\$5,945,416	\$0
None <sup>1</sup>	131	\$9,870,088	\$2,062,451	\$7,856,925
All Other <sup>6</sup>	28	\$1,854,329	\$4,895,180	\$429,399
<b>Total</b>	<b>212</b>	<b>\$28,056,814</b>	<b>\$43,288,448</b>	<b>\$17,360,862</b>

**Footnotes for Tax Incentives and Exemption Contracts**

1. NAICS codes are used to classify business establishments. LDR does not capture data on the individual income tax level detailing the business establishment utilizing this exemption.
2. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Retail Trade; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Arts, Entertainment, and Recreation; and Other Services (except Public Administration).
3. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Retail Trade; Transportation and Warehousing; Information; Professional, Scientific, and Technical Services; and Management of Companies and Enterprises.
4. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; Information; Management of Companies and Enterprises; Administrative and Support and Waste and Remediation Services; Educational Services; and Other Services (except Public Administration).
5. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade; Information; Finance and Insurance; Management of Companies and Enterprises; and Administrative and Support and Waste and Remediation Services.
6. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Retail Trade; Transportation and Warehousing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Educational Services; Accommodation and Food Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>15. SOUND RECORDING INVESTOR TAX CREDIT</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>19. ANGEL INVESTOR TAX CREDIT PROGRAM</b>				
All Other <sup>1</sup>	392	\$22,097,673	\$2,532,525	\$19,734,086
<b>Total</b>	<b>392</b>	<b>\$22,097,673</b>	<b>\$2,532,525</b>	<b>\$19,734,086</b>
<b>20. MUSICAL &amp; THEATRICAL PRODUCTIONS TAX CREDIT</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>21. RETENTION AND MODERNIZATION CREDIT</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>23. LOUISIANA QUALITY JOBS PROGRAM</b>				
Manufacturing	94	\$535,686	\$100,087,642	\$0
Wholesale Trade	16	\$17,244,153	\$23,089,646	\$0
Transportation and Warehousing	16	\$0	\$1,000,931	\$0
Professional, Scientific, and Technical Services	22	\$0	\$3,506,674	\$0
All Other <sup>3</sup>	39	\$0	\$70,334,689	\$0
<b>Total</b>	<b>187</b>	<b>\$17,779,839</b>	<b>\$198,019,582</b>	<b>\$0</b>
<b>27. PROCUREMENT PROCESSING COMPANY REBATE PROGRAM</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>COMBINED<sup>4</sup></b>				
All Other <sup>5</sup>	17	\$366,203	\$45,590,412	\$201,159
<b>Total</b>	<b>17</b>	<b>\$366,203</b>	<b>\$45,590,412</b>	<b>\$201,159</b>

**Footnotes for Tax Incentives and Exemption Contracts**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Professional, Scientific, and Technical Services; Other Services (except Public Administration); and None<sup>6</sup>.
- NAICS codes are used to classify business establishments. LDR does not capture data on the individual income tax level detailing the business establishment utilizing this exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Retail Trade; Information; Finance and Insurance; Real Estate and Rental and Leasing; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and Other Services (except Public Administration).
- The following exemptions are included in this Combined section: New Markets Tax Credit, Exemption for Manufacturing Establishments, Sound Recording Investor Tax Credit, Musical & Theatrical Productions Tax Credit; Retention and Modernization Credit, and Procurement Processing Company Rebate Program.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Information; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; Accommodation and Food Services<sup>7</sup> and None<sup>8</sup>.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>1. TOBACCO STAMPS</b>				
All Other <sup>1</sup>	35	\$228,910,860	\$11,445,543	\$217,465,317
<b>Total</b>	<b>35</b>	<b>\$228,910,860</b>	<b>\$11,445,543</b>	<b>\$217,465,317</b>
<b>2. TIMELY FILING AND PAYMENT</b>				
Wholesale Trade	96	\$68,32,612	\$2,444,159	\$65,879,453
Retail Trade	31	\$1,327,296	\$65,708	\$1,261,588
All Other <sup>2</sup>	10	\$3,392,958	\$167,958	\$3,225,000
<b>Total</b>	<b>137</b>	<b>\$73,043,866</b>	<b>\$2,677,825</b>	<b>\$70,366,041</b>
<b>4. RETURN OF TAXABLE CIGARETTES TO THE MANUFACTURER</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>5. RETURN OF TAXABLE PRODUCT TO THE MANUFACTURER</b>				
This exemption is included in Other Exemptions.				
<b>7. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES</b>				
This exemption is included in Other Exemptions.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-22 Revenue Loss	Tax After Exemption
<b>8. INTERSTATE SHIPMENTS OF CIGARETTES</b>				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
<b>9. INTERSTATE SHIPMENTS OF TOBACCO PRODUCTS</b>				
This exemption is included in Other Exemptions.				
<b>OTHER EXEMPTIONS</b>				
All Other <sup>3</sup>	38	\$328,206,343	\$21,363,035	\$306,943,308
<b>Total</b>	<b>38</b>	<b>\$328,206,343</b>	<b>\$21,363,035</b>	<b>\$306,943,308</b>
<b>COMBINED<sup>4</sup></b>				
All Other <sup>5</sup>	32	\$482,551,335	\$76,843,041	\$405,708,294
<b>Total</b>	<b>32</b>	<b>\$482,551,335</b>	<b>\$76,843,041</b>	<b>\$405,708,294</b>

**Footnotes for Tobacco Tax**

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Wholesale Trade, Retail Trade, Other Services (except Public Administration), and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Manufacturing; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, and Retail Trade.
- The following exemptions are included in this Combined section: Return of Taxable Cigarettes to the Manufacturer, and Interstate Shipments of Cigarettes.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Wholesale Trade, and Other Services (except Public Administration).

### **EXEMPTIONS EXCLUDED FROM THE REPORT**

Exemptions with a revenue loss of \$0 or negligible for FYE 6-22 are excluded from this report. Additionally, exemptions not in effect for FYE 6-22, exemptions for which there is no reporting requirement or no data available, and prohibited exemptions are also excluded from this report.

The **Corporation Franchise Tax** exemptions excluded from this report are: Agricultural Cooperative, Farmer Credit, and Farmers' Credit Cooperative Associations; Cooperative Marketing Associations; Credit Unions; Limited Liability Companies; Certain Foreign Corporations; Electric Cooperatives; Certain Entities; Bank-Holding Corporations; Public-Utility Holding Corporations; Public Water Utility Companies; Members of Controlled Groups that Include a Telephone Corporation; Regulated Utility Companies; Holding Company; Louisiana Work Opportunity Donations to Assist Qualified Playgrounds; Debt Issuance Costs; Donations to Public Elementary or Secondary Schools; Donations of Materials, Equipment, or Instructors made to Certain Training Providers; Employment of the Previously Unemployed; Louisiana Basic-Skills Training; Youth Jobs; Apprenticeship; Louisiana Capital Investment; Louisiana Community Development Financial Institutions Act; Low-Income Housing; Purchases from Prison Industry Enhancement Contractors; and Milk Producers.

The **Corporation Income Tax** exemptions excluded from this report are: Credit Unions; Certain Foreign Corporations; Electric Cooperatives; State Banking Corporations and Shareholders; Dividends from National Banking Corporations and State Banking Corporations; Interest on State or Local Government Obligations; Certain Exempt Entities; Governmental Subsidies for Operating Public Transportation Systems; Compensation for Disaster Services; COVID-19 Relief Benefits; Percentage Depletion; I.R.C. Section 280E Expense; I.R.C. Section 280C Expense; Interest Income and Dividend Income; Hurricane Recovery Entity Benefits; Employment of Qualified Disabled Individuals; Louisiana Work Opportunity; Bone Marrow Donor Expense; Employment of Certain First-Time Nonviolent Offenders; Donations to Assist Qualified Playgrounds; Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions; Employee and Dependent Health Insurance Coverage; Donations to Public Elementary or Secondary Schools; Debt Issuance Cost; Donations of Property to Certain Offices and Agencies; Donations of Materials, Equipment, or Instructors Made to Certain Training Providers; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Louisiana Basic-Skills Training; Apprenticeship (2007); New Jobs; Certain Refunds Issued by Utilities; Hiring Eligible Re-Entrants; Neighborhood Assistance; Louisiana Community Development Financial Institutions Act; Youth Jobs; Apprenticeship; Donations to Qualified Foster

Care Organizations; Low-Income Housing; Purchases from Prison Industry Enhancement Contractors; Solar Energy System; and COVID-19 Pandemic ATC License.

The **Fiduciary Income Tax** exemptions excluded from this report are: Interest on State or Local Government Obligations; Compensation for Disaster Services; Employment of Qualified Disabled Individuals; Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions; Certain Refunds Issued by Utilities; Louisiana Work Opportunity; Employment of Certain First-Time Nonviolent Offenders; Bone Marrow Donor Expense; Pregnancy Related Death; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Donations to Assist Qualified Playgrounds; Louisiana Basic-Skills Training; Debt Issuance Costs; Donations of Materials, Equipment, or Instructors made to Certain Training Providers; Youth Jobs; Apprenticeship; Donations to Qualified Foster Care Organizations; Apprenticeship (2007); Donations to School Tuition Organization (Credit); Ad Valorem Tax on Natural Gas; Ad Valorem Tax Paid by Certain Telephone Companies; Purchases from Prison Industry Enhancement Contractors; LA Citizens Property Insurance Corporation Assessments; Solar Energy System; Milk Producers; Conversion of Vehicles to Alternative Fuel; COVID-19 Pandemic ATC License; and Donations to School Tuition Organization (Rebate).

All of the **Individual Income Tax** exemptions are excluded from this report because NAICS codes are used to classify business establishments. LDR does not capture data on the individual income tax level detailing the business establishment utilizing this exemption.

The **Liquors – Alcoholic Beverage Tax** exemptions excluded from this report are: Antiseptic, Scientific, Religious, and Chemical Uses (Liquor and Wine); Sales to Ships Engaged in Interstate or Foreign Commerce (Low Alcohol); and Foreign Consul and Foreign Commerce (Liquor and Wine).

The **Miscellaneous Taxes** exemptions excluded from this report are: CBD Products Approved for Marketing as a Prescription Medication (Consumable Hemp Products Tax); CBD Products Recommended for Therapeutic Use Pursuant to R.S. 40:1046 (Consumable Hemp Products Tax); Ten-Mile Zone (Inspection and Supervision Fee); Power Cost (Inspection and Supervision Fee); Prepaid Wireless Devices and Wireless Devices Used for Data Only (Telecommunication Tax for the Deaf); and Sales to the Federal Government and Its Agencies (Telecommunication Tax for the Deaf).

The **Natural Resources – Severance Tax** exemptions excluded from this report are: Produced Outside the State of Louisiana; Consumed in the Production of Natural Re-



sources in the State of Louisiana (Gas); Inactive Wells (Gas Suspension); Orphan Wells (Gas Special Rate); Produced Water Injection (Gas Wells); Inactive Wells (Oil Suspension); Stripper Oil Wells - Value Less than \$20 per Barrel; Orphan Wells (Oil Special Rate); Salvage Oil; Horizontal Mining and Drilling Projects (Oil); Produced Water Injection (Oil); and Owned and Severed by Political Subdivisions (Minerals).

The **Petroleum Products Tax** exemptions excluded from this report are: Casinghead Gasoline; School Bus Drivers (Gasoline); Farmers, Fishermen, and Aircraft (Gasoline); Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen; School Bus Drivers (Special Fuels); Timely Filing and Payment by Dealers (Special Fuels); and Undyed Diesel Fuels Used by Commercial Fisherman.

The **Sales Tax** exemptions excluded from this report are: Purchases by Pari-Mutuel Horse Racetracks; Purchases by Off-Track Wagering Facilities; Purchases by Louisiana Insurance Guaranty Association; Purchases, Services and Rentals by a Private Company Working for Local Authority on Construction or Operation of Sewerage or Wastewater Treatment Facilities; Separately Stated Labor Charges on Property Repaired Out-of-State; Manufacturers Rebates Paid Directly to a Dealer; Room Rentals at Camp and Retreat Facilities; Room Rentals at Certain Homeless Shelters; Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines; Sales and Rentals to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.; Vehicle Rentals for Re-Rent to Warranty Customers; Property Used in the Manufacture, Production, or Extraction of Unblended Diesel; Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer; Leases or Rentals by Short-Term Equipment Rental Dealers for Release or Re-Rental; Purchases of Certain Bibles, Songbooks, or Literature by Certain Religious Institutions for Religious Instructional Classes; Purchases by the Society of the Little Sisters of the Poor; Sales of Food Items by Youth Organizations; Tangible Personal Property Sold or Donated to Food Banks; Pollution Control Devices and Systems; Pelletized Paper Waste Used in a Permitted Boiler; Sales of Telephone Directories by Advertising Companies; Sales of Cellular Telephones and Electronic Accessories; Donation of Toys; Purchases of Storm Shutter Devices; Sales of Tangible Personal Property by the Louisiana Military Department; Sales of Anthropogenic Carbon Dioxide Use in Qualified Tertiary Recovery Projects; Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by a Domestic Nonprofit Organization; Specialty Mardi Gras Items Purchased or Sold by Certain Organizations; Admissions to Museums; Certain Geophysical Survey Information and Data Analyses; Vehicle Repairs Subsequent to Warranty Lapse; Purchases of Certain Custom Computer Software; Apheresis Kits and Leuko Reduction Filters; Pur-

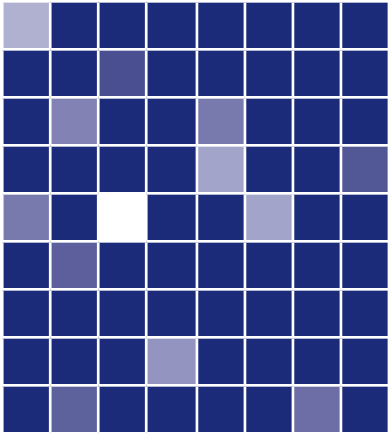
chases of Machinery and Equipment by Owners of Certain Radio Stations; Sales of Newspapers; Use Tax on Residue or Byproducts Consumed by the Producer; Miscellaneous Telecommunication Services; Telecommunications Services Through Coin-Operated Telephones; Interstate Telecommunications Services Purchased by Defined Call Centers; Purchases by a Public Trust; Boats, Vessels, and Other Water Craft as Demonstrators; Purchases of Off-Road Vehicles by Certain Buyers Domiciled in Another State; Sales of Gasoline (not subject to motor fuels tax); Steam Used in Processing of Raw Agricultural Product; Sale and Purchase of Electricity for Use in Production Activity of Stripper Wells; Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators; Patient Aids for Home Use when Prescribed by a Physician; Adaptive Driving Equipment and Motor Vehicle Modification; Sales of Bakery Products for Home Consumption; Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes; Kidney Dialysis Machines, Parts, and Supplies for Home Use when Prescribed by a Physician; Sales of Insulin; Sales of Utilities to Commercial Farmers for On-Farm Storage; Tickets to Musical Performances by Nonprofit Musical Organizations; Rentals of Motion Picture Film to Commercial Theaters; Additional Tax Levy on Contracts Entered into Prior to and Within 90 Days of Tax Levy; Sales of Newspapers by Religious Organizations; Sales by Thrift Shops on Military Installations; Sales to Nonprofit Literacy Organizations; Sales or Purchases by Blind Persons Operating Small Businesses; Purchases by Certain Organizations that Promote Training for the Blind; Outside Gate Admissions and Parking Fees at Fairs, Festivals, and Expositions Sponsored by Nonprofit Organizations; Certain Seafood-Processing Facilities; Certain Purchases by Student Farmers; New Vehicles Furnished by a Dealer for Driver-Education Programs; Sales of Gasohol (not subject to motor fuels tax); Construction Materials and Operating Supplies for Certain Nonprofit Retirement Centers; Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors; Specialty Mardi Gras Items Purchased or Sold by Certain Organizations; Purchases and Sales by Ducks Unlimited and Bass Life; Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations; Purchases by and Sales by Certain Nonprofit Organizations Dedicated to the Conservation of Fish and Migratory Waterfowl; Raw Materials Used in the Printing Process; Catalogs Distributed in Louisiana; Certain Contract Carrier Buses Used 80 Percent in Interstate Commerce; Sales of Railroad Ties to Railroads for Use in Other States; Sickle Cell Disease Organizations; Annual Louisiana Sales Tax Holiday; Sales of Original One-of-a-Kind Works of Art Sold in Certain Locations; Hurricane Preparedness Louisiana Sales Tax Holiday; Sales of Construction Materials to Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation; Sales of Construction Materials to Animal Shelters for Construction of

New Animal Shelters in Louisiana; Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District; Second Amendment Sales Tax Holiday; Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners; Purchase of Breastfeeding Items; Purchases by The Fore!Kids Foundation; Sales of Construction Materials to the Make It Right Foundation; Sales of Construction Materials to the St. Bernard Project, Inc.; Hurricane Laura, Hurricane Delta and COVID-19 Pandemic Sales Tax Holiday; Purchases of Feminine Hygiene Products, Diapers, or Both for Individual Personal Use; Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes; Sale of Certain Antique Motor Vehicles; Certain Interchangeable Components, Optional Method to Determine; Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals; Cash-Basis Sales Tax Reporting and Remitting for Health and Fitness Club Membership Contracts; Cash-Basis Reporting Procedure for Rental and Lease Transactions; Collection from Interstate and Foreign Transportation Dealers; Extended Time to Register Mobile Homes; "Sales or Cost Price" of Refinery Gas; News Publications Distributed at No Cost to Readers; Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations; Sales Through Coin-Operated Vending Machines; Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas; Sales, Leases, or Rentals of Durable Medical Equipment Paid by or Under Provisions of Medicare; Sales Tax Collected by Qualified Charitable Institutions; Fiber-Optic Cable Equipment Rebate; Hurricane Impacted Agricultural Fencing; Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana; Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services; and Use of Vehicles in Louisiana by Active Military Personnel.

The **Tax Incentives and Exemption Contracts** excluded from this report are: Atchafalaya Trace Heritage Area Development Zone Tax Exemption; Brownfields Investor Tax Credit; Cane River Heritage Tax Credit; Ports of Louisiana Tax Credits; Louisiana Motion Picture Incentive Program; Louisiana Capital Companies Tax Credit Program; University Research and Development Parks; Urban Revitalization Tax Incentive Program; Mentor-Protégé Tax Credit; Technology Commercialization Credit and Jobs Program; Green Jobs Industries Credit; Corporate Tax Apportionment Program; Corporate Headquarters Relocation Program; Competitive Projects Payroll Incentive Program; and Louisiana Import Tax Credit.

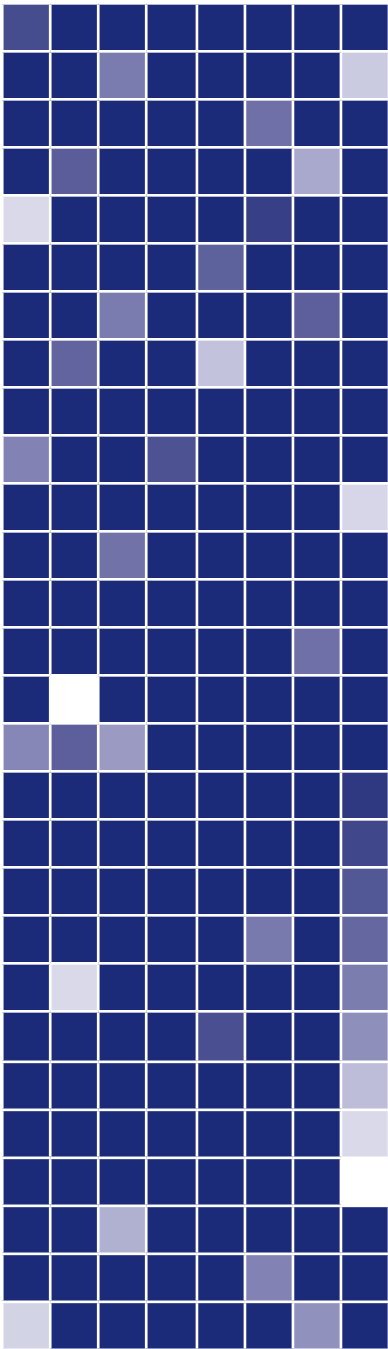
The **Tobacco Tax** exemptions excluded from this report are: Sales to State Institutions, and Return of Taxable Vapor Product by Retail Dealer to the Manufacturer.





# Appendix

## Part 9



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# Revised Statute 47:1517 - Tax Exemption Budget

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## Revised Statute 47:1517. Tax Exemption Budget

- A. No later than the first day of March the secretary of the Department of Revenue shall prepare and submit to the governor and the legislature a tax exemption budget in the manner set forth in this Section.
- B. (1) The annual tax exemption budget shall be published on the LaTrac website, or any subsequent database that may replace the LaTrac system, and shall include the following:
  - (a) Each tax exemption, its statutory citation, and its purpose.
  - (b) The revenue loss to the state caused by each tax exemption for the three preceding years, the estimated revenue loss to the state caused by each tax exemption for the current fiscal year, and the estimated revenue loss to the state caused by each tax exemption for the ensuing fiscal year.
  - (c) The estimated cost of administering and implementing each tax exemption for the three preceding fiscal years, the current fiscal year, and the ensuing fiscal year.
  - (d) The tax exemption budget shall also include the following:
    - (i) The number of businesses which receive each tax exemption, credit, exclusion, refund, preferential tax rate, deferred tax liability, or rebate, hereinafter referred to in this Subsection as the exemption.
    - (ii) The parish or location of each business which receives a tax exemption; provided, that if fewer than ten businesses receive a particular tax exemption, the tax exemption budget may group such tax exemption with another tax exemption which also has fewer than ten businesses receiving it.
    - (iii) The information shall be displayed in a manner that identifies:
      - (aa) The industry group by North American Industry Classification System sector.
      - (bb) The number of taxpayers by industry.
      - (cc) The total tax burden by industry group by individual tax before the exemption.
      - (dd) The total value to each industry group for each exemption.
      - (ee) The total tax value by each industry group by individual tax of the tax collections after the exemption.
  - (e) The items contained in Subparagraph (d) of this Paragraph shall be published to the extent that the information is available to the department, on a schedule to be determined by the secretary of the department, beginning with the incentive expenditures, and fully implemented by the date of publication of the Fiscal Year 2018-2019 tax exemption budget on or before March 1, 2020. The secretary shall ensure that the publication shall not include confidential information.
- (2) The tax exemptions in the annual tax exemption budget shall also be organized in an additional opening schedule as follows:
  - (a) Agricultural/Rural: a tax exemption that pertains to a business or person being located in a rural area; or, engaging in an agricultural trade/business.
  - (b) Business Environment: a tax exemption that encourages competitiveness with other states by impacting the tax burden of business entities that engage in specific activities that include holding or maintaining inventory or property in the state, using or deriving benefit from water, electric power, energy or any other utility type resources, or buying, leasing, renting or selling machines or equipment used for the production, modification, creation or facilitation of tangible personal property in the state, or using consumables in the manufacturing process that does not become a part of the final product, including the following:
    - (i) Inventory Tax Ad Valorem.
    - (ii) Business Utilities Sales Tax.
    - (iii) Manufacturing Machinery and Equipment.
    - (iv) Direct Inputs and Consumables.

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# Revised Statute 47:1517 - Tax Exemption Budget

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- (c) Corporate Income Tax Formula: a tax exemption that is unique or specific to Louisiana and relates to assisting, guiding or aiding a business entity in determining the amount of its income for Louisiana tax purposes.
- (d) Dealers and Vendors Compensation and Discounts: a tax exemption that encourages either the timely filing of a return, report, form or document or the timely payment of a tax, fee or other amount due.
- (e) Educational Breaks for Educational Institutions: a tax exemption that pertains to an entity that engages in a specified activity that provides or facilitates the act of learning, or, an entity or institution who provides or facilitates learning.
- (f) Educational Breaks for Individuals: a tax exemption that pertains to an individual who engages in a specified activity that is beneficial to, or provides or facilitates the act of learning.
- (g) Incentives: a tax exemption that encourages a particular or specified economic activity by modifying the tax burden of the economic activity or behavior that is taking place. Categories of incentives include those, that spur the hiring of employees by business, or that are administered by and through a contract with the department of:
  - (i) Economic Development.
  - (ii) Culture, Recreation & Tourism.
  - (iii) Environmental Quality.
  - (iv) Revenue, including those for Severance Tax (that is not a part of the normal taxing scheme of other states).
- (h) Louisiana Constitutional Mandates: a tax exemption outlined in the state constitution that modifies the tax burden.
- (i) Non-Itemized Sales and Use Tax Exclusions and Exemptions: a sales tax exemption that is not individually itemized on a Louisiana sales tax return before March 2016 and is therefore not assigned a value in the Tax Exemption Budget.
- (j) Normal Tax Structure: an exemption that is commonly used or implemented in other states; enacted to prevent double taxation; or used to prevent the taxation of direct business inputs. The exemption could be mandated by the federal government, the state to ensure a foreign, tribal, local, municipality or state entity addresses taxes owed to the state, the federal or state government to ensure the protections of commerce across state lines, the state government to determine the taxability of businesses when it incurs losses, or the state government on activities that sever the state's natural resources in a manner that is not unique to Louisiana and widely accepted policy among oil producing states, including the following:
  - (i) Federal Mandatory.
  - (ii) Intergovernment.
  - (iii) Interstate Commerce.
  - (iv) Net Operating Loss.
  - (v) Normal Severance.
- (k) Personal Income Tax Formula: a tax exemption that assists, guides, or aids an individual in determining Louisiana tax table income after determining Louisiana adjusted gross income.
- (l) Retirement, Disability, and Military: a tax exemption that modifies the tax owed by individuals who receive money, including but not limited to wages and interest as a result of this special status or position in life that is recognized by statute.
- (m) Specialty Sales Tax Exemptions, including the following:
  - (i) Sales tax holidays.
  - (ii) Purchase of a specific item.
  - (iii) Purchase made by a specific taxpayer.
  - (iv) Activities of a specific group or organization.

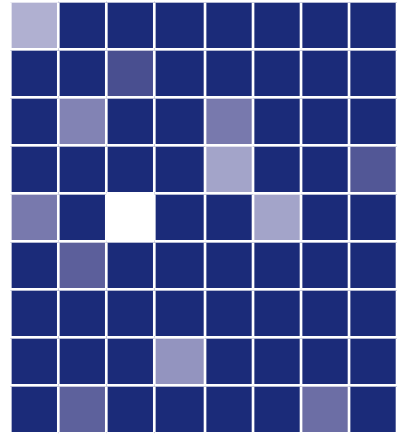
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# Revised Statute 47:1517 - Tax Exemption Budget

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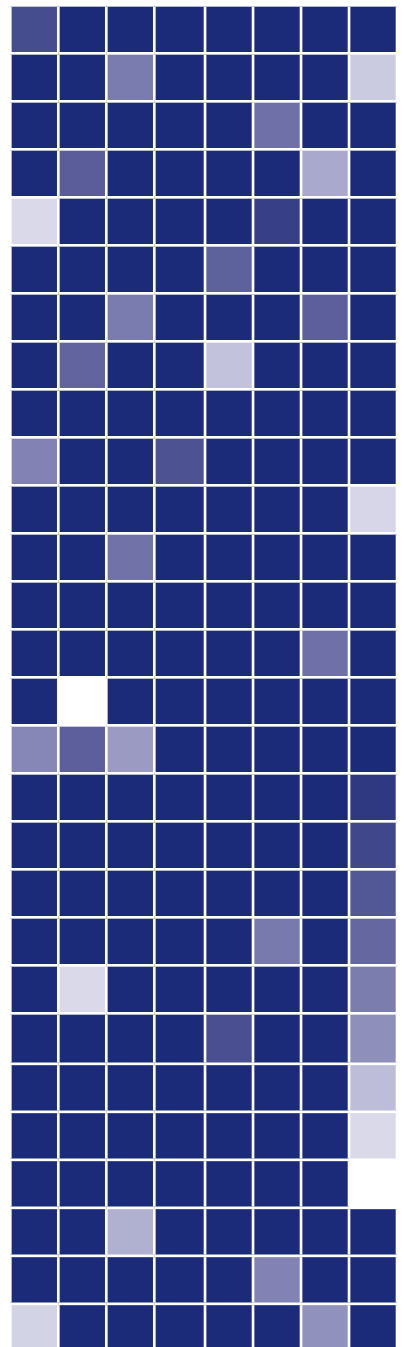
- (n) Specialty Income Tax Exemptions, including the following:
  - (i) Performance of a specific activity.
  - (ii) Purchase of a specific item.
  - (iii) Purchase made by a specific taxpayer.
- (3) No statute, provision, exemption, exclusion, refundable or nonrefundable credit, rebate or deduction listed in the categories outlined above shall be listed in more than one category without a specific notation of doing such.
- (4) The secretary may add additional categories to the additional opening schedule as deemed appropriate and necessary.
- C. The annual tax exemption budget shall also include an assessment of each tax exemption based on the following criteria:
  - (a) (1) Whether or not each tax exemption has been successful in meeting the purpose for which it was enacted, in particular, whether each tax exemption benefits those originally intended to be benefited, and if not, those who do benefit.
  - (a) (2) Whether each tax exemption is the most fiscally effective means of achieving its purpose.
  - (a) (3) Unintended or inadvertent effects, benefits, or harm caused by each tax exemption, including whether each tax exemption conflicts with other state laws or regulations.
  - (a) (4) Whether each tax exemption simplifies or complicates the state tax statutes.
- D. The Department of Revenue is authorized to request from any state or local agency or official any information necessary to complete the budget required by this Section. Any such official shall comply with this request.
- E. "Tax exemptions" means those revenue losses attributable to provisions of the state tax statutes or rules promulgated pursuant to such statutes, which allow a special exclusion, exemption, or deduction from gross income or sales or which provide a special credit, a preferential rate of tax, or a deferral of tax liability.
- F. The House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs, hereinafter referred to as "committees", shall conduct hearings on the tax exemption budget every odd-numbered year, to be concluded thirty days before the beginning of the regular session of the Louisiana Legislature. The committees shall analyze and consider tax exemptions which have caused revenue loss to the state of ten million dollars or more in any one of the last three fiscal years. From time to time, the committees may report to the legislature findings or recommendations developed as a result of the hearings.

Acts 1989, No. 836, §2, eff. July 1, 1989; Acts 1997, No. 658, §2; Acts 2011, No. 365, §1; Acts 2016, No. 592, §1, eff. July 1, 2016; Acts 2018, No. 667, §2, effective August 1, 2018.



# Glossary

## Part 10







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# Glossary

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**Actual tax collections** - amount of tax revenue received and available for appropriation.

**Beneficiary** - any person or entity who gains an advantage and/or profits from a tax exemption.

**Corporation income tax** - a tax paid by all corporations or entities taxed as corporations for federal income tax purposes on income earned in Louisiana.

**Credit** - an amount that is subtracted from a tax liability.

**Deduction** - an amount which the taxpayer is allowed to subtract when computing the taxable base.

**Deferred tax liability** - the legal authorization to delay the obligation to pay a tax to a future period.

**Discount** - a proportionate deduction from the gross amount reported.

**Effective date** - the date upon which a statute is considered to take effect, which may be a past, present or future date.

**Estimated fiscal effect** - the future estimated revenue loss to the state caused by each tax exemption.

**Exemption/Exclusion** - the statutory elimination of certain items or transactions from the tax base. An exemption is a mechanism that prevents taxation on an item or class of items that would normally be taxed under the law. An exclusion is the absence of taxation on an item or class of items. However, Louisiana law often conflates the term "exclusion" with "exemption," such that the former may be used to describe a mechanism that might be better characterized as the latter.

**Excise tax** - a fixed, per unit tax imposed on a commodity or commodities.

**Federal adjusted gross income** - the amount of income earned or received during the year after certain exclusions and adjustments according to federal law.

**Franchise tax** - a tax imposed on business corporations for the privilege of conducting business in Louisiana. The tax is levied on either the assessed value of all real and personal property in the state or the amount of issued and outstanding capital stock, surplus, and undivided profits attributable to Louisiana, whichever is larger.

**Individual income tax** - a tax levied on personal income earned by Louisiana residents and on income earned in Louisiana by non-residents.

**Itemized deductions** - Under federal law, certain deductions that are subtracted from adjusted gross income and are applied in lieu of a standard deduction.

**Non-refundable tax credit** - a tax credit that reduces the income tax liability and, if allowed by the statute authorizing the credit, any remaining amount can be carried forward for use in future tax years. If the amount of credit is greater than the taxes owed, the excess will not generate a refund.

**Percentage of tax loss** - the exemption losses by tax divided by the total potential collections.

**Petroleum taxes** - a tax on motor fuels such as gasoline and special fuels including diesel, compressed natural gas, liquefied natural gas, and liquefied petroleum gas.

**Preferential tax rate** - a provision which provides a tax rate for certain persons, types of income, transactions, or property that results in reduced tax revenue.

**Rebate** - an incentive in the form of money issued to a taxpayer to induce or after having induced specific behavior without having to be claimed on a tax return.

**Refundable tax credit** - a tax credit that reduces the income tax liability, with any excess credit amount being refundable to the taxpayer.

**Sales tax** - a tax imposed on certain consumer purchases of tangible personal property and specified services.

**Service** - the performance of an action or activity for others.

**Severance tax** - a tax levied on natural resources taken from the ground.

**State revenue losses** - state tax revenue not collected due to statutory tax exemptions. This would not include statutory tax exemptions that are also prohibited from taxation by the state constitution, federal laws, or existing reciprocal agreements.

**Statutory tax exemption** - an amount that is prohibited from taxation by state statute. This would not include statutory tax exemptions that are also prohibited from taxation by the state constitution, federal laws, or existing reciprocal agreements.

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# Glossary

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**Sunset provision** - a clause in a statute which provides for an automatic repeal of the entire law or a section of a law once a specific date is reached.

**Taxable income** - the amount to which the applicable income tax rate is applied.

**Taxable base** - is the value of a set of assets, investments, transactions, or income streams (depending on the tax type) that are subject to taxation.

**Tax exemptions** - tax dollars that are not collected and result in a loss of tax revenues available for appropriation. Tax exemptions result from tax laws which provide an exemption, exclusion, deduction, credit, preferential tax rate or a deferral of tax liability to reduce the amount of the taxpayer's liability to Louisiana. Tax exemptions provide economic incentives or tax relief to particular classes of persons or entities to achieve a public purpose.

**Agriculture/rural** – a tax exemption that pertains to a business or person being located in a rural area; or, engaging in an agricultural trade/business.

**Alternative reporting method or statutorily prescribed method of taxation for sales tax** – tax exemption that assists, guides, or aids a business entity in determining the sales tax to remit or the amount subject to sales tax.

**Business environment** – a tax exemption that encourages competitiveness with other states by impacting the tax burden of business entities that engage in specific activities that include holding or maintaining inventory or property in the state, using or deriving benefit from water, electric power, energy or any other utility type resources, or buying, leasing, renting or selling machines or equipment used for the production, modification, creation or facilitation of tangible personal property in the state, or using consumables in the manufacturing process that does not become part of the final product.

**Corporate income tax formula** – a tax exemption that is unique or specific to Louisiana and relates to assisting, guiding or aiding a business entity in determining the amount of its income for Louisiana tax purposes.

**Dealers and vendors compensation and discounts** – a tax exemption that encourages either the timely filing of a return, report, form or document or the timely payment of a tax, fee or other amount due. The discount for tobacco stamps is the only one not based on timely filing and/or payment; it is to provide a volume discount and to compensate dealers for expenses related to tax collection.

**Educational breaks for educational institutions** – a tax exemption that pertains to an entity that engages in a specified activity that provides or facilitates the act of learning, or, an entity or institution that provides or facilitates learning.

**Educational breaks for taxpayers** – a tax exemption that pertains to an individual or business who engages in a specified activity that is beneficial to, or provides or facilitates the act of learning.

**Health care/medical** – a tax exemption that was created to assist taxpayers providing health care or medical treatment or that modifies the tax burden on health care or medical treatment.

**Incentives** – a tax exemption that encourages a particular or specified economic activity by modifying the tax burden of the economic activity or behavior that is taking place.

**Louisiana constitutional mandates** – a tax exemption outlined in the state constitution that modifies the tax burden.

**Natural disaster** – a tax exemption that was created to assist taxpayers in recovering from a natural disaster or was created as a direct result of a natural disaster.

**Non-itemized sales and use tax exclusions and exemptions** – a sales tax exemption that is not individually itemized on a Louisiana sales tax return before March 2016, and is therefore not assigned a value in this document.

**Normal tax structure** – a tax exemption that is commonly used or implemented in other states; enacted to prevent double taxation; or used to prevent the taxation of direct business inputs.

**Personal income tax formula** – a tax exemption that assists, guides, or aids an individual in determining Louisiana taxable income after determining Louisiana adjusted gross income.

**Preferential income tax rate** – a tax exemption that provides a reduced or lower rate of tax for certain persons, types of income, transactions, or property that results in reduced tax revenue.

**Retirement, disability, and military** – a tax exemption that modifies the tax owed by individuals who receive money including, but not limited to, wages and interest as a result of this special status or position in life that is recognized by statute.

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# Glossary

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**Specialty income tax exemptions** – an income tax exemption that encourages a particular or specified economic activity by providing a credit or deduction for the economic activity or behavior that is taking place. Categories of specialty income tax exemptions include tax exemptions for performance of a specific activity, purchase of a specific item, purchase made by a specific taxpayer, or an exemption for specific activity that benefits a community.

**Specialty sales tax exemptions** – a sales tax exemption that encourages a particular or specified economic activity by modifying the tax burden of the economic activity or behavior that is taking place. Categories of specialty sales tax exemptions include sales tax holidays, purchase of a specific item, purchase made by a specific taxpayer, or activities of a specific group or organization.

**Tax incentives and exemption contracts** – Tax exemptions that encourage a particular or specified economic activity by modifying the tax burden of the economic activity or behavior that is taking place. Categories of incentives include those that spur the hiring of employees by business, or that are administered by and through a contract with the Departments of Economic Development, Culture, Recreation & Tourism, Environmental Quality or Department of Revenue.

**Total potential collections** - actual tax collections plus the state revenue losses due to tax exemptions.

