

## Electronic Sales Tax Return - General Instructions

**1. Who Should File:** All persons and dealers who are subject to the tax levied under Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 as amended, are required to file a tax return monthly or quarterly. Returns are due on or before the 20th day of each month for the preceding calendar month or quarter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the next day thereafter.

**2. Dollar Amounts:** All amounts on the return should be rounded to the nearest dollar and entered into the appropriate boxes.

**3. U.S. NAICS Code:** The Louisiana Department of Revenue (LDR) is assigning business codes to sales tax accounts based upon the North American Industry Classification System (NAICS). If your sales tax account currently does not have a NAICS code assigned to it, please include this information on your sales tax return. NAICS codes may be found on your federal corporate income tax return or on your Louisiana Workforce Commission account. NAICS codes may also be found on the U.S. Census Bureau's webpage at [www.census.gov](http://www.census.gov).

**4. FEIN Numbers:** LDR is now requiring a federal employer identification number for all sales tax account holders. Please enter this information at the bottom of the return.

**5. Paid Preparer:** If this return was prepared by a paid preparer, he or she must complete the paid preparer information. That person must enter their name and identification number when preparing and filing the return. If the paid preparer has a Preparer Tax Identification Number (PTIN), the PTIN must be provided; otherwise, the Federal Employer Identification Number (FEIN) or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must also be provided. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.

## Electronic Sales Tax Return - Specific Instructions for Filing Periods Beginning January 2025

### NOTICE TO CONSOLIDATED RETURN

**FILERS:** *If you are approved to file a single return for more than one business location, Form R-1029B, Schedule B - Gross Sales, Leases, Rentals, and Services per Business Location Address, must be completed. For each business location, list the location ID number; location address; U.S. NAICS Code; gross sales of tangible personal property; cost of tangible personal property; leases, rentals (including leases or rentals of motor vehicles), services, and digital products; total allowable deductions; and the amount taxable for that location during the reporting period. Then calculate the total for each column. The total amounts reported for each column must match the total amounts reported on the corresponding Lines 1, 2, 3, 5 and 6 of the sales tax return. For additional information on the filing of consolidated sales tax returns, please visit <https://revenue.louisiana.gov/FAQ> and select "General" and scroll down to the "Sales Tax" section.*

*Returns and payments may be submitted electronically through LaTap. Taxpayers may visit [www.revenue.louisiana.gov/LaTap](http://www.revenue.louisiana.gov/LaTap) to create a LaTAP account. For assistance creating a LaTap account, please visit [www.revenue.gov/FAQ](http://www.revenue.gov/FAQ) and select "LaTAP".*

*For more information about the additional reporting and electronic filing and payment requirements for aviation fuel dealers, please visit the Louisiana Department of Revenue's website at <https://revenue.louisiana.gov>.*

**Line 1** – “Gross sales” is the total sales price for each individual item or article of tangible personal property with no reduction for any purpose. All taxable and exempt sales must be entered on this line, including sales made through a marketplace.

**Line 2** – A use tax is due on the purchaser's acquisition price of the tangible personal property used, consumed, distributed, stored for use or consumption in Louisiana, or purchased or imported into the state for resale in coin-operated vending machines. The total cost or value of the property on which the tax has not been paid to vendors must be entered on this line.

**Line 3(a)** – The gross receipts billed for the lease of motor vehicles, including exempt motor vehicle leases. La. R.S. 47:301(7)(a) defines “lease” for the purposes of leasing automobiles as “the leasing of automobiles and the possession or use thereof by the lessee, for a consideration, without the transfer of the title of such property for a 180 day period or more.” A motor vehicle is defined by La. R.S.47:451(22) as any self-propelled device used to transport people or property on the public highways. All motor vehicle lease should be reported on this line, including transactions exempted by other sales tax provisions.

**Line 3(b)** – The gross receipts billed for the rental of motor vehicles, including exempt motor vehicle rentals. La. R.S. 47:301(7)(a) defines “rental” for the purposes renting automobiles as “the renting of automobiles and the possession or use thereof by the renter, for a consideration, without the transfer of the title of such property for a period less than 180 days.” A motor vehicle is defined by La. R.S.47:451(22) as any self-propelled device used to transport people or property on the public highways. All motor vehicle rental transactions should be reported on this line,

including transactions exempted by other sales tax provisions.

**Line 3(c)** – Enter the gross receipts billed for the lease or rental of tangible personal property other than motor vehicles.

**Line 3(d)(1)** – Beginning January 1, 2025, enter the gross receipts from taxable services defined in La. R.S. 47:301(14) and provided for in La. R.S. 47:301.3. The following services subject to state sales tax should be reported on this line: admissions to places of amusement, athletic, entertainment and recreational events and dues, fees, or other consideration for the privilege of accessing clubs or amusement, entertainment, athletic, or recreational facilities; storage or parking privileges; printing, and related services; laundry, cleaning, pressing, and dyeing services of textiles (includes storage space for clothing, furs, and rugs); furnishing of cold storage space; repairs to tangible personal property; providing of prewritten computer software access services; and providing of information services. Additional information regarding the taxation of these transactions can be found at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 3(d)(2)** – Report **intrastate** telecommunication services, such as local telephone calls, cellular telephone charges, and pager service charges on this line. Do not include prepaid telephone calling cards on this line. Report sales of prepaid telephone calling cards on Line 1. Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature levies an additional state sales and use tax upon all telecommunications services, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services in Louisiana at the rate of 5% of the amounts paid or charged for those services. This additional state sales tax is dedicated to the Local Revenue Fund.

**Line 3(d)(3)** – Report **interstate** telecommunication services on this line. These include any taxable telecommunication services that originate in Louisiana and terminate outside Louisiana, or that originate outside Louisiana and terminate in Louisiana, and that are charged to a Louisiana address regardless of where the amount is billed or paid. Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature levies an additional

### NOTICE TO DEALERS REPORTING SALES

**OR USE OF AVIATION FUEL:** *Beginning with the October 1, 2024, filing period with returns and payments due November 20, 2024, aviation fuel dealers are required to file all state tax returns and make all payments electronically. Penalties for failure to file and pay electronically will apply beginning with the October 1, 2024 filing period. The state sales tax return for aviation fuel dealers filing electronically will include Form R-1029AF, Schedule AF Aviation Fuel – Sales and Use Tax, requiring the separate reporting of sales and purchases of aviation fuel. This schedule is needed to provide accurate fund distribution and tracking. The Louisiana Constitution requires that the “excess revenues” from all taxes levied on gasoline, motor fuels, and special fuels, including aviation fuel, be deposited in and credited to the Transportation Trust Fund (TTF). The Louisiana Constitution requires an annual TTF appropriation to be made to dedicate sales tax revenues to fund airport capital improvement projects across the state. To comply with these requirements, dealers must report the sales of aviation fuel on a separate schedule.*

*If you make retail sales of aviation fuel and do not have access to the aviation fuel schedule LDR may not be aware that you are an aviation fuel dealer. Please email LDR at [AviationFuelSalesTax@la.gov](mailto:AviationFuelSalesTax@la.gov). Please include your company name and sales tax account number. LDR will contact you with additional instructions on how to complete and submit an aviation fuel schedule.*

state sales and use tax upon all telecommunications services, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services in Louisiana at the rate of 5% of the amounts paid or charged for those services. This additional state sales tax is dedicated to the Local Revenue Fund.

**Line 3(d)(4)** – Report **cable television, video programming, and satellite services** on this line. Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature levies an additional state sales and use tax upon all telecommunications services, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services in Louisiana at the rate of 5% of the amounts paid or charged for those services. This additional state sales tax is dedicated to the Local Revenue Fund.

**Line 3(e)** – Beginning January 1, 2025, the gross receipts from taxable **digital products** as provided for in Act 10 of the 2024 Third Extraordinary Session of the 2024 of the Louisiana Legislature. Digital products are products that are transferred electronically and include digital audiovisual works; digital audio works; digital books; digital codes; digital applications and games; and digital periodicals and discussion forums. Additional information regarding the taxation of these transactions can be found at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 3 – Add Lines 3(a) through 3(e).**

**Line 4** – Add Lines 1, 2 and 3.

**Line 5** – Total allowable deductions from Line 32, Schedule A. No deduction can be claimed unless the transaction has been included on either Line 1, 2, or 3.

**Line 6** – Subtract Line 5 from Line 4.

**Line 7(a)** – Tax due (Multiply amount on Line 6 by 5%.)

**Line 7(b)** – Additional tax due (Add lines 3(d)(2) through 3(d)(4) and multiply by 5%. Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature levies an additional state sales and use tax upon all telecommunications services, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services in Louisiana at the rate of 5 percent of the amounts paid or charged for those services, effective January 1, 2025. This additional state sales tax is dedicated to the Local Revenue Fund.

**Line 7 – Tax due (Add Lines 7(a) and 7(b).)**

**Line 8** – In cases where the total amount of Louisiana sales or use taxes collected by use of tax-bracket tables exceeds the amount shown on Line 7, any excess must be remitted to LDR. Do not include local sales tax on this line.

**Line 9** – Add Lines 7 and 8.

**Line 10** – To compute vendor's compensation, multiply Line 7(a) + Line 8 by 0.84%. La. R.S. 47:306(A)(3)(a) allows dealers to deduct and retain 1.05% of the total amount of sales and use tax due for the purpose of compensating the dealer for accurate and timely reporting. La. R.S. 47:306(A)(3)(a)

imposes two restrictions on the State of Louisiana's vendor's compensation. Under one restriction, the sales tax imposed pursuant to La. R.S. 47:321.1 is not eligible for vendor's compensation. The 0.84% rate is the mathematical equivalent of 4 cents out of 5 cents (4/5) of the 1.05% vendor's compensation. The second restriction limits the State of Louisiana's vendor's compensation to \$750 per Louisiana dealer per calendar month beginning January 1, 2025. This compensation is allowed only if the return is timely filed and paid. See Revenue Information Bulletin No. 25-006.

Vendor's compensation as provided by La. R.S. 47:306(A)(3)(a) is allowed only when the dealer remits all sales tax as shown due on the return. Partial vendor's compensation for a partial payment of sales tax due is not allowed.

**Line 11** – Subtract Line 10 from Line 9.

**Line 11(a)** – Taxpayers may donate to The Louisiana Military Family Assistance Fund by entering the amount of the donation on Lines 33(a) and 33(b) and entering the total of those donations on Lines 33 and 11(a). Donations can be made by 1) contributing all or any portion of the vendor's compensation listed on Line 10 or 2) paying an amount in addition to the net tax due on Line 11 of this return. The amount entered on Line 11(a) must equal Line 33.

**Line 12** – A return becomes delinquent on the day after the due date as discussed in the General Instructions above. If the return is filed late, a delinquent penalty of 5 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent of the net tax due on Line 11, must be entered on Line 12.

**NOTE** – *In addition to the delinquent penalties reported above, a taxpayer may also incur a negligence penalty under La. R.S. 47:1604.1 if circumstances indicate willful negligence or intentional disregard of rules and regulations. Also, an examination fee may be imposed in the event LDR is required to issue a billing notice necessitated by the filing or lack of filing of this return.*

**Line 13** – Refer to Form R-1111, *Interest Rate Schedule Collected on Unpaid Taxes*, for monthly interest rates that apply. Form R-1111 is available on LDR's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

**Line 14** – Add Lines 11, 11(a), 12, and 13. Make payment to the Louisiana Department of Revenue. You can file and pay your Louisiana Sales Tax at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap). You can also pay by credit card over the internet or by phone. Visit [www.acipayonline.com](http://www.acipayonline.com) or call 1-800-2PAYTAX (1-800-272-9829).

**NOTE** – *Do not claim credit on Line 14 for any previous overpayment. A refund will be issued.*

#### Schedule A Instructions for Lines 15 through 33

Enter the sales amounts for this reporting period in the boxes provided in the total sales column. Multiply these sales amounts by the percent factor appearing in the middle column and enter the result in the Sales Deduction boxes appearing in the right-hand column. The sales amount must also be included on

Line 1, 2, or 3 for allowable deductions claimed on Schedule A.

**Line 15** – Beginning January 1, 2025, report the first \$150,000 of the sales price of farm equipment as provided for in Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature. Farm equipment includes rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, haybayers, attachments, sprayers, clippers, cultivators, discs, plows, spreaders, irrigation wells, drives, motors, and polyroll tubing. You must qualify as a commercial farmer under La. R.S. 47:301(28)(a), and you must have the approved Form R-1091, *Commercial Farmer Certification*. Forms R-1091, *Commercial Farmer Certification* and R-1060, *Farm Equipment*, must be supplied to the vendor. Farmers must apply for Form R-1091 by completing Form R-1085, *Application for Certification as a Commercial Farmer*.

**Line 16** – Beginning January 1, 2025, report the sales of materials and services involved in lump sum, unit price, fixed fee, or guaranteed maximum price construction contracts entered into prior to and within 90 days of the fifty-five hundredths of one percent (55%) additional state sales tax levied under La. R.S. 47:321.1. Form R-1074, *Contracts Prior To and Within 90 Days of Tax Levy*, must be supplied to the vendor. Contractors must apply for an exemption certificate by completing Form R-1075, *Application to Utilize Revised Statute 47:305.11 for Contracts Prior To and Within 90 Days of Tax Levy*.

**Line 17** – Beginning January 1, 2025, sales of insulin without a prescription are subject to 2% state sales tax. An exemption certificate is not required to claim this exemption. (Prescription drugs are exempt per Article VII, Section 2.2 of the Louisiana Constitution. Report sales of insulin with a prescription on Line 23.)

**Line 18** – Sales of electricity and natural gas or energy for nonresidential use are subject to 2% state sales tax beginning 7/1/2018.

**Line 19** – Steam and bulk or utility water used for other than residential use are subject to 2% state sales tax beginning 7/1/2018.

**Line 20** – Sales of boiler fuel when used for non-residential (business) purposes are subject to 2% state sales tax beginning 7/1/2018. This includes coal, lignite, nuclear fuel, and natural gas used to generate electricity.

**Line 21** – Enter sales of agricultural fencing materials to commercial farmers as provided in La. R.S. 47:305.3(B)(3)(b). You must qualify as a commercial farmer under La. R.S. 47:301(28)(a), and you must have the approved Form R-1091, *Commercial Farmer Certification*. Form R-1091 and R-1007, *Farm-Related Products*, must be supplied to the vendor. Farmers must apply for Form R-1091 by completing Form R-1085, *Application for Certification as a Commercial Farmer*.

**Line 22(a)** – Enter exempt leases of motor vehicles. La. R.S. 47:301(7)(a) defines "lease" for the purposes of leasing automobiles as a period of 180 days or more.

**Line 22(b)** – Enter exempt rentals of motor vehicles. La. R.S. 47:301(7)(a) defines "rental" for the purposes of renting automobiles as a period less than 180 days.

**Line 22(c)** – Enter sales to agencies, branches, or instrumentalities of the U.S. Government, State of Louisiana, or any political subdivision of Louisiana. U.S. governmental agencies located in Louisiana must supply documentation of its exempt status to the vendor. In order for transactions with the State of Louisiana and its political subdivision to be exempted, Form R-1056, Certificate of Sales/Use Tax Exemption/Exclusion of Purchases by a Political Subdivision of the State of Louisiana, or Form R-1356L, Sales Tax Exemption for Purchases by the Federal Government, must be supplied to the vendor.

**Line 23** – Enter sales of prescription drugs. All drugs must be prescribed by a physician and used exclusively for the treatment of diseases.

**Line 24** – Enter sales of food items for further preparation and consumption in the home. Qualifying items include, but are not limited to, meats, pastries, cookies, candy, flour, spices, coffee, rice, and pasta. Gift packages of food items that include non-food items of tangible personal property are not eligible for the deduction. These items include re-usable baskets and similar containers, serving trays, cups, and souvenirs.

**Line 25** – Enter sales of electricity, natural gas, bulk water, butane, propane, and other residential heating fuels to residential customers. Do not include sales

to business, commercial, or governmental customers. See Revenue Information Bulletins 02-020 and 04-015 for additional information.

**Line 26** – Enter sales of tangible personal property delivered or shipped to customers outside the territorial boundaries of Louisiana by common carrier or your owned or leased vehicles.

**Line 27** – The gross sales of tangible personal property for resale are exempt from the payment of sales tax provided the purchaser furnishes a valid Form R-1064, Louisiana Resale Certificate, indicating that the purchaser is entitled to purchase tax-free for resale purposes. Vendors may verify Louisiana resale certificates on the LDR website at <https://www.revenue.louisiana.gov/SalesTax/ResaleCertificate>.

**Line 28** – Enter the sale, importation, lease, or rental of manufacturing machinery and equipment by a qualifying manufacturer, as defined by La. R.S. 47:305.5(A)(2). The first \$150,000 of qualifying farm equipment should be reported on Schedule A, Line 15.

**Line 29** – Enter sales of tangible personal property sold to lease/rental dealers for lease or rental in arm's length transactions. Lease/rental dealers must claim exemption using Form R-1344, *Purchases of Tangible Personal Property for Rent or Lease, Other than Motor*

*Vehicles Sales Tax Exemption Certificate*, and must be registered to collect and remit sales taxes on all rental receipts. Sales to dealers who furnish an operator with the leased/rented property are not eligible for this exemption.

**Line 30** – Enter sales of gasoline, diesel, and motor fuels that road use (motor fuel) tax has been paid. Sales of these items for resale must be reported on Line 27.

**Line 31** – Enter the amount from Schedule A-1, Line 21.

**Line 32** – Add Lines 15 through 31 (Allowable Deduction Column). Enter the sum here and on Line 5. No item can be included as a deduction **unless the item has been included on either Line 1, 2, or 3.**

**Line 33(a)** – Enter the amount of vendor's compensation that is to be donated to The Louisiana Military Family Assistance Fund. Line 33(a) cannot exceed Line 10.

**Line 33(b)** – Enter any additional payment that is to be donated to The Louisiana Military Family Assistance Fund.

**Line 33 Total** – The total of Lines 33(a) and 33(b) must be entered on Line 11(a) on the front of the return.

### Instructions for Schedule A-1

**NOTE: Sales codes are the same for the exemption in prior periods, BUT the rate may have changed.**

1. Enter your LDR Account number.
2. Enter the sales, purchases for use, leases, rentals, or sales of services description, identifying code, and the total dollar amount of transactions for the period in the appropriate spaces.

Schedule Number	Schedule Name	State Sales Tax Rate
Schedule A-1	Transactions subject to 0% tax	0%

3. Use one line for each different code or type of transaction for the reporting period.
4. In order to be exempted, the transaction must be included on Lines 1, 2 or 3 of the Louisiana General Sales Tax return.
5. Add all the lines in the schedule and enter on the TOTAL line of the schedule and on the appropriate line on Schedule A (Line 31) of the Louisiana General Sales Tax Return.

Visit our web site at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) for tax, registration, and filing information. For additional assistance, call, visit or write:

Louisiana Department of Revenue  
 P.O. Box 3138  
 Baton Rouge, LA 70821-3138  
 (855) 307-3893



You can also pay your Louisiana Sales Tax by credit card over the internet or by phone. Visit [www.acipayonline.com](http://www.acipayonline.com) or call 1-800-2PAYTAX (1-800-272-9829).



**SCHEDULE A-1**  
(Exempt Transactions)

Louisiana Revised Statute	Description	Exemption Certificate Required	Exemption Code
<b>Agricultural, Forestry and Fishing</b>			
47:305.3(B)(2)(c)	Pharmaceuticals administered to livestock used for agricultural purchases; farmers must have the approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	R-1007	1087
47:305.3(B)(5)(a)	The gross proceeds derived from the sale of livestock, poultry, and other farm products direct from the farm provided that such sales are made directly by the producers	No certificate required	5000
47:305.3(B)(5)(b)	Gross proceeds derived from the sale of livestock at public sales sponsored by breeders' or registry associations or livestock auction markets. Racehorses entered in races and claimed at any racing meet held in Louisiana	No certificate required	5001
47:305.3(b)(2)(C)	Sales of raw agricultural commodities to be utilized in producing crops or animals for market; includes the sales of feed and feed additives sold for agricultural or commercial purposes; commercial purposes include purchasing, producing, or maintaining of animals including breeding stock for resale; The sale of feed for animals held for personal use is not exempt and is subject to state sales tax. See Code 5004 for sales of feed and feed additives for business use. Farmers must have the approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	R-1007	5003
47:305.3(B)(5)(c)	Sales of feed and feed additives for animals used for business purposes	R-1097	5004
47:305.3(B)(5)(d)	Sales of materials, supplies, equipment, fuel, and related items other than vessels used in the production and harvesting of crawfish	R-1319	5005
47:305.3(B)(5)(d)	Sales of bait and feed used in the production and harvesting of crawfish	R-1319	5006
47: 305.3(B)(5)(e)	Sales of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production and harvesting of catfish	R-1387	5007
47:305.3(B)(5)(f)	Farm products produced by farmers and used by the farmers and their families	No certificate required	5008
47:305.3(B)(2)(a) 47:305.3(B)(5)(j)	Sales of other agricultural tangible personal property (including containers) to farmers; Farmers must have the approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	R-1007	5016
47:305.20(A)	Purchases of fishing boats, supplies, fuel, lubricants, and repairs for the boats by licensed commercial fishermen; commercial fishermen must apply for an exemption certificate using Form R-1334, <i>Application for Sales Tax Exemption for Commercial Fisherman</i>	R-1335	5057
47:305.37	Sales of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers; farmers must have an approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	R-1007	5067
47:305.3(B)(5)(i)	Purchases of feed, seed, and fertilizer by student farmers as provided in La. R.S. 47:305.3(B)(5)(i)	R-1098	5107
47:305.3(B)(5)(g)	Sales of separately metered utilities to commercial farmers for on-farm storage; farmers must have an approved Form R-1091, <i>Commercial Farmer Certification</i> . Farmers must apply for Form R-1091 by completing Form R-1085, <i>Application for Certification as a Commercial Farmer</i> .	R-80001	5110
<b>General</b>			
47:301(3)(a) 47:301(13)(a)	Separately stated installation charges and separately stated labor charges for installation of tangible personal property	No certificate required	1002
47:305(E)(1)	Room rentals at certain homeless shelters; room rental charge must be less than \$20/day	R-1389	1013
47:305.6(1)	Sales, leases, and rentals of educational materials and equipment used for classroom instruction to approved parochial and private and elementary and secondary schools	R-1372	1018
47:305.6(6)	Sales made to members of the Louisiana Assoc. of Independent Colleges and Universities	R-1395	1024
47:305.16	Purchases or sales by approved nonprofit entities or charitable institutions that sell donated goods and spend 75% or more of revenue providing job training, job placement, employment, or other support programs for people with workplace disabilities or disadvantages	R-1315	1028
47:305.4(A)	Sales of materials for further processing into articles of tangible personal property for sale at retail	R-1064	1032
47:305(A)	Isolated or occasional sales of tangible personal property	No certificate required	1035

**SCHEDULE A-1...Continued**  
(Exempt Transactions)

<b>Louisiana Revised Statute</b>	<b>Description</b>	<b>Exemption Certificate Required</b>	<b>Exemption Code</b>
<b>General (continued)</b>			
47:305(D)(1)(d)	Sales of food products by youth-service organizations chartered by the United States Congress	No certificate required	1039
47:305(D)(1)(c)	Tangible personal property and donation of food items to food banks, as defined in La. R.S. 9:2799(B); includes donations of food by retail dealers.	LDR letter	1041
47:305.7(B)(5)	Purchases of fire-fighting equipment by volunteer fire departments or public fire departments	R-1359	1046
47:305.6(2)	Sales by approved parochial and private elementary and secondary schools	R-1372	1048
47:305.8	Funeral directing services; nontaxable service.	No certificate required	1050
47:305.70	Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3)	R-1313	1055
47:305.7(B)(1)	Sales of tangible personal property by the Military Department which occur on military installations; includes sales by thrift shops located on military installations.	No certificate required	1060
47:305.33	Sales of tangible personal property, admission charges, outside gate admissions, or parking fees by sponsors of the New Orleans JazzFest	No certificate required	1062
47:305(B)	Market value of a like item traded in on a sale of tangible personal property	No certificate required	1063
47:301(3)(a) 47:301(13)(a)	Separately stated finance charges and service charges	No certificate required	1064
47:301(14)(b)(i)(aa)	Admission charges to athletic events of colleges and universities, if qualifying under La. R.S. 39:467 or 39:468	No certificate required	1073
47:301(16)(b)(i)	Stocks, bonds, notes, or other obligations and securities; nontaxable intangible property	No certificate required	1082
47:301(16)(b)(ii)	Qualifying sales of gold, silver, or numismatic coins, or platinum, gold, or silver bullion	No certificate required	1083
47:301(16)(d)	Certain work products created by professionals licensed under Title 37 in the normal course of their professional business; work products that are duplicated without modification for sale to multiple purchasers and sales of software are not included; nontaxable service	No certificate required	1086
47:305(J)	Used factory built homes and 54% of price of new factory built homes	No certificate required	1088
47:301(16)(e)	Other constructions permanently attached to the ground	No certificate required	1093
47:305.6(4)	Sale or donation to a Louisiana school that meets the definition in La. R.S. 17:236 or to a public or recognized independent institution of higher education of property originally purchased for resale	R-1372	1099
47:303(B)	Sales of motor vehicles subject to title and registration at OMV	No certificate required	1115
47:301(14)	Fees and licenses not subject to Louisiana General Sales Tax	No certificate required	1116
47:301(14) 47:301.3	Services not subject to Louisiana General Sales Tax (includes lottery sales, postage sales, consulting fees, etc.)	No certificate required	1117
47:305.6(5)	Admission charges to athletic events and entertainment events of elementary and secondary schools	No certificate required	1119
47:305(E)(2)	Membership fees or dues of nonprofit or civic associations	No certificate required	1120
47:305(E)(3)	Surface preparation, coating, and painting of certain military or transport aircraft with an out-of-state FAA registration address	No certificate required	1121
47:340.1	Sales made through a marketplace and the sales tax was collected and remitted by a marketplace facilitator; gross sales made through marketplaces must be included on Line 1 of the sales tax return.	No certificate required	1122
47:301(7)(c)(i)	Lease or rental of tangible personal property for the purpose of re-lease or re-rental to short-term equipment rental dealers with a NAICS of 532412 or 532310	R-85005	1123

**SCHEDULE A-1...Continued**  
(Exempt Transactions)

<b>Louisiana Revised Statute</b>	<b>Description</b>	<b>Exemption Certificate Required</b>	<b>Exemption Code</b>
<b>General (continued)</b>			
47:305.75	Sales of feminine hygiene products, diapers, or both for personal use	No certificate required	1124
47:301(13)(a)	Cash discounts, sales returns, and allowances	No certificate required	1125
47:301(10)(c)(ii)(cc)	Digital product consumed where the digital product becomes ingredient or component of new product or taxable service	No certificate required	1126
47:301.3(10)(b)(i)	Information purchased or gathered for direct use in newspapers or radio or television broadcasts by FCC licensed radio or television stations	No certificate required	1127
47:301.3(10)(b)(ii)	Specific information supplied by a financial institution	No certificate required	1128
47:301.3(10)(b)(iii)	Internet access service or information incidental to Internet access service	No certificate required	1129
47:301.3(10)(b)(iv)	Data processing, including but not limited to check or payment processing services	No certificate required	1130
47:305(D)(1)(e)(i)	Aircraft removed from stock or kept in inventory for use as demonstrators	No certificate required	5021
47:305.2(A)(4)	Adaptive driving equipment and motor vehicle modifications prescribed by a physician, licensed chiropractor, or driver rehabilitation specialist licensed by the state	Prescription required	5029
47:305(D)(2)	Sales of meals by certain educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious, or medical organizations	No certificate required	5030
47:305.9	Rentals of motion picture films to commercial theaters	No certificate required	5041
47:305.10(B)(4)	Sales of motor boats purchased for exclusive use outside the state	No certificate required	5043
47:305.14(A)(1)(a)	Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations	R-1048	5046
47:305.14(A)(1)(a)	Sales of newspapers by certain nonprofit religious organizations.	No certificate required	5047
47:305.15	Sales and purchases by certain organizations that provide training for blind persons and sales or purchases made by blind vendors; the organization must apply for an exemption certificate using Form R-1303, <i>Application for Exemption for Nonprofit Organizations that Provide Funding and Training To Blind Persons</i> .	R-1355	5052
47:305.17	Receipts from coin-operated washing and drying machines in commercial laundromats	No certificate required	5054
47:305.36(A)	Gross proceeds from leases of motor vehicles by qualified lessors for release or re-rental; dealers must apply for an exemption certificate using Form R-1370, <i>Purchase of Lease or Rental Vehicles</i> .	R-1310	5066
47:305.38	Sales or purchases by sheltered workshops or supported employment provider as defined in La. R.S. 39:1604.4 for persons with intellectual disabilities licensed by the La. Dept. of Health	R-1327	5068
47:305.39	Purchase of butane, propane, and liquefied petroleum gases for private residential consumption; see RIB 16-021 for additional information.	No certificate required	5069
47:305.7(C)(1) 47:305.7(C)(2)	Purchases made with U.S. Dept. of Agriculture food stamp coupons and purchases made under the Women, Infants, and Children's Program	No certificate required	5076
47:305.62	Annual Louisiana Second Amendment Weekend Holiday sales; occurs annually on the first consecutive Friday through Sunday of September	No certificate required	5088
47:305.66	Sales to parish councils on aging	R-1056	5098
47:305.67	Sales of breast-feeding items, including breast pumps and accessories, replacement parts, storage bags and accessories, and nursing bras	No certificate required	5099
47:305.73	Sales and use tax on data center facility equipment purchased by approved data center facilities	R-85010	5111

**SCHEDULE A-1...Continued**  
(Exempt Transactions)

Louisiana Revised Statute	Description	Exemption Certificate Required	Exemption Code
<b>General (continued)</b>			
47:305.12	Purchase of software and digital products for a business, banking, or healthcare use	R-85011	5112
4:168	Pari-mutual race tracks	No certificate required	7001
4:227	Off-track betting facilities	No certificate required	7002
47:305.7(A)(2)	Sales to private companies for the construction and operation of sewerage or wastewater treatment facilities that are under contract with municipal corporations, parishes, or sewerage or water districts; facilities may request an exemption certificate by email and executed contract to <a href="mailto:Sales.Inquiries@la.gov">Sales.Inquiries@la.gov</a> .	R-1088	7005
38:2212.4	Sales of materials, supplies, vehicles, and equipment to a public trust that is charged with giving public entities cost effective buying power	No certificate required	7006
47:302(H)	Advertising services rendered by advertising businesses including but not limited to advertising agencies, design firms, and print and broadcast media; does not include advertising items that are mass-produced	No certificate required	7009
47:303.1	Sales to direct pay permit holders (DP numbers) or for hire carriers (FH numbers); dealers (other than data centers) must apply for an exemption certificate using Form R-1377, <i>Direct Payment Sales Tax Application</i> . Data centers must apply for an exemption certificate using Form R-85005, <i>Direct Payment Sales Tax Application For Use by Approved Data Centers</i> .	R-1322	7011
39:467	Sales in and admissions to the Caesars Superdome, Smoothie King Center, and the Cajundome; does not include sales of tangible personal property at trade shows or similar events held in these arenas	No certificate required	7016
39:468	Sales in and admissions to Rapides Parish Coliseum, SugArena, Lamar Dixon Center, and certain other public facilities not included in La. R.S. 39:467; parish tax authorities must exempt event also for the exemption to apply; does not include sales of tangible personal property at trade shows or similar events held in these arenas	No certificate required	7017
39:467	Fifty percent of the cost price of admission tickets to events other than athletic contests or large scale bid-upon events which were not under contract on or before 9/1/2016, held in the Caesars Superdome, Smoothie King Center, and the Cajundome	No certificate required	7018
39:468	Fifty percent of the cost price of admission tickets to events, other than athletic contests or large scale bid-upon events which were not under contract on or before 9/1/2016, held in certain other public facilities not included in La. R.S. 39:467	No certificate required	7019
Supremacy clause of the U.S. Constitution	Purchases of mobile homes to be delivered and immobilized for permanent use on federally recognized Indian reservation lands or purchases and rentals of tangible personal property or services by federally recognized Indian Tribes and enrolled tribal members	R-1045 R-1046	7020
<b>Industry and Manufacturing</b>			
47:301(3)(a) 47:301(13)(a)	Separately stated charges to install board roads for oilfield operators	No certificate required	1004
47:305.5(C)	Sales and purchases of tangible personal property consumed in the manufacturing process (fuses, belts, felts, wires, conveyor belts, lubricants, and motor oils) by logging, wood product and paper manufacturers; includes sales and purchases of repairs and maintenance of manufacturing machinery and equipment	R-1391	1011
47:301(7)(b)	Gross proceeds from rentals or leases of certain oilfield property for re-lease or re-rental	R-1353	1014
47:305.7(B)(2) 47:305.7(B)(3)	Rentals or leases of property to be used in the performance of a contract with the U.S. Department of the Navy for the overhaul of a U.S. Navy vessel	R-1304	1015
47:301(3)(a) 47:301(13)(a)	Lease or rental with an operator	No certificate required	1022
47:305.4(B)	Natural gas when used in the production of iron in the process known as the "direct reduced iron process"	No certificate required	1033
47:305.5(B)(3)	Sales of electricity for chlor-alkali manufacturing processes	R-1115	1034
47:305(H)	Sales of labor, materials, services, and supplies used for the repair, renovation, or conversion of any drilling rig or machinery and equipment which become component parts of any drilling rig used exclusively for the exploration or development of minerals in federal offshore area	R-1096	1078

**SCHEDULE A-1...Continued**  
(Exempt Transactions)

<b>Louisiana Revised Statute</b>	<b>Description</b>	<b>Exemption Certificate Required</b>	<b>Exemption Code</b>
<b>Medical</b>			
47:305.1(A) 47:305.1(B)	Sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce	R-1009 R-1010	5035
47:305.10	Property purchased or leased for exclusive use outside the state (offshore); dealers storing purchases of tangible personal property for first use in the offshore area on a regular basis and have a definite need for the privilege of purchasing tax free for offshore use must apply for an exemption certificate using form R-1022, <i>Application for Offshore Registration Number</i> .	R-1023 R-1096	5042
47:305.19	Gross proceeds/receipts from the lease or rental of vessels for use in the federal offshore area in mineral production or for providing services to those engaged in mineral production	No certificate required	5056
47:305.51	Purchases of utilities by approved steelworks, blast furnaces, coke ovens, or rolling mills under certain specified conditions	No certificate required	5086
12:425	Sales to nonprofit electrical co-ops	R-1054	7003
47:305.2(B)(10)	Purchases and leases of tangible personal property and sales of services to hospitals that provide free care to all patients; includes supplies and equipment which are reasonably necessary for the operation of a free hospital	R-1056	1017
47:305.2(B)(9)	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products	No certificate required	1036
47:305.2(B)(12)	Materials used directly in the collection of blood	No certificate required	1091
47:305.2(B)(12)	Apheresis kits and leuko reduction filters	No certificate required	1092
47:305.2(B)(2)	Sales of orthotic devices, prosthetic devices, hearing aids, prescription eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists, or licensed chiropractors used exclusively by patient for personal use; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	Prescription required	5023
47:305.2(A)(2)	Sales of ostomy, colostomy, ileostomy devices and equipment; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	Prescription required	5024
47:305.2(A)(3)	Sales of medical devices that are used by a patient in the treatment of any disease under the supervision of a physician or administered by a physician, nurse, or other health care professional; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	Prescription required	5027
47:305.2(A)(3)	Purchase of restorative materials used by dentists; institutional or retail dealers may purchase tax-free using Form R-1041, <i>Institutional or Retail Dealer Purchases of Medical-Related Property</i> .	No certificate required	5028
47:305.2(B)(6)	Purchases of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription	Prescription required	5033
47:305.2(B)(7)	Pharmaceutical samples manufactured or imported into the state free of charge	No certificate required	5077
47:305.2(B)(11)	Sales of marijuana recommended for therapeutic use as defined in La. R.S. 40:1046	No certificate required	5108
<b>Transportation</b>			
47:305.45 47:305.50(C)(1)	Cars, piggy back trailers, and rolling stock owned, operated, or leased by a railroad; sales or leases of rail rolling stock	R-1388	5083
47:305.50(C)(2)	Sales of movable property used in the fabrication, modification, or repair of rail rolling stock	R-1388	5084
47:305.50(D)	Sales of "green" railroad ties to railroads for use in other states	R-1388	5085