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.

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 November 2020

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 all 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 3A – The gross receipts billed for the lease or rental of motor vehicles, including exempt motor vehicle leases or rentals. A motor vehicle is defined by LA R.S.47:451 as any self-propelled device used to transport people or property on the public highways. All motor vehicle lease and rental transactions should be reported on this line, including transactions exempted by other sales tax provisions.

Line 3B – The gross receipts billed for the lease or rental of tangible personal property other than motor vehicles, as well as the gross receipts from taxable services defined in LA R.S. 47:301(14). The eight services subject to state sales tax include (1) the furnishing of sleeping rooms, cottages or cabins; (2) 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; (3) storage or parking privileges; (4) printing and related services; (5) laundry, cleaning, pressing and dyeing services of textiles (includes storage space for clothing, furs and rugs); (6) furnishing of cold storage space; (7) repairs to tangible personal property and (8) taxable telecommunication services, such as charges for intrastate and interstate telephone calls, cellular telephone calls, and pager services. Additional information regarding the taxation of these transactions can be found at www.revenue.louisiana.gov.

Line 3C – Add Lines 3A and 3B.

Line 4 – Add Lines 1, 2 and 3(c).

Line 5 – Total allowable deductions from Line 34, Schedule A. No deduction can be claimed unless the transaction has been included on either Line 1, 2, or 3C.

Line 6 – Subtract Line 5 from Line 4.

Line 7 – Multiply Line 6 by 4.45%.

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.

Line 9 – Add Lines 7 and 8.

Line 10 – To compute vendor's compensation, multiply Line 9 by 0.944%. Beginning August 1, 2020, Act 27 of the 2020 First Extraordinary Session of the Louisiana Legislature provides the State of Louisiana vendor's compensation rate is 1.05% of the tax amount due. Act 15 of the First Extraordinary Session of the 2016 Louisiana Legislature 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 0.944% rate is the mathematical equivalent of 4 cents out of 4.45 cents (4/4.45) of the 1.05% vendor's compensation. The second restriction limits the State of Louisiana's vendor's compensation to $1,500 per Louisiana dealer per calendar month. This compensation is allowed only if the return is timely filed and paid. See Revenue Information Bulletin No. 20-015.

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 12 – This line is intentionally left blank.

Line 13 – Same as Line 11.

Line 13A – Taxpayers may donate to The Louisiana Military Family Assistance Fund by entering the amount of the donation on Lines 35A and 35B and entering the total of those donations on Lines 35 and 13A. 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 13 of this return. The amount entered on Line 13A must equal Line 35.

Line 14 – 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 13, must be entered on Line 14.

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 15 – 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.

Line 16 – Add Lines 13, 13A, 14, and 15. Make payment to: Louisiana Department of Revenue. You can file and pay your Louisiana Sales Tax at www.revenue.louisiana.gov/latap. You can also pay by credit card over the internet or by phone. Visit www.officialpayments.com or call 1-800-2PAYTAX (1-800-272-9829).

NOTE – *Do not claim credit on Line 16 for any previous overpayment. A refund will be issued.*

Schedule A Instructions for Lines 17 through 34

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 17 – 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.

Line 18 – 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.

Line 19 – Enter sales of prepaid telephone calling cards. Prepaid telephone calling cards are paid in advance in predetermined amounts that decline with use.

Line 20 – Sales of electricity and natural gas or energy for nonresidential use are subject to 2% state sales tax beginning 7/1/2018.

Line 21 – Steam and bulk or utility water used for other than residential use are subject to 2% state sales tax beginning 7/1/2018.

Line 22 – 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 23 – Enter the sale, importation, lease or rental of manufacturing machinery and equipment by a qualifying manufacturer, as defined by LA R.S. 47:301(3)(i).The first $50,000 of qualifying farm equipment should be reported on Schedule A-1, Codes 5059 or 5061, whichever is most appropriate.

Line 24A – Enter exempt leases or rentals of motor vehicles.

Line 24B – Enter sales to U.S. government, State of Louisiana, or any parish and municipal government or to any agency, board, commission or instrumentality of federal, state or local governments.

Line 25 – Enter sales of prescription drugs.

Line 26 – Enter sales of food items for further preparation and consumption in the home.

Line 27 – 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 28 – 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 29 – The gross sales of tangible personal property for resale are exempt from the payment of sales tax, provided the purchaser furnishes a valid exemption certificate indicating that the purchaser is entitled to purchase tax-free for resale purposes.

Line 30 – Enter cash discounts, sales returns and allowances.

Line 31 – 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 32 – 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 29.

Line 33 – Enter the amount from Schedule A-1, Line 21.

Line 34 – Add Lines 17 through 33 (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 3C.**

Line 35A – Enter the amount of vendor's compensation that is to be donated to The Louisiana Military Family Assistance Fund. Line 35A cannot exceed Line 10.

Line 35B – Enter any additional payment that is to be donated to The Louisiana Military Family Assistance Fund.

Line 35 Total – The total of Lines 35A and 35B must be entered on Line 13A 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 Louisiana Revenue 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 33) of the Louisiana General Sales Tax Return.

Visit our web site at *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

LaTAP
Louisiana Taxpayer Access Point
www.revenue.louisiana.gov/latap

You can also pay your Louisiana Sales Tax by credit card over the internet or by phone. Visit *www.officialpayments.com* or call 1-800-2PAYTAX (1-800-272-9829).

SCHEDULE A-1
(Transactions subject to 0% tax)

Louisiana Revised Statute	Description	Tax Rate	Exemption Code
	Agricultural, Forestry and Fishing		
47:301(16)(f)	Pharmaceuticals administered to livestock used for agricultural purchases. Must have approved Form R-1091, *Commercial Farmer Certification*.	0%	1087
47:305(A)(1)	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.	0%	5000
47:305(A)(2)	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.	0%	5001
47:301(10)(e) 47:305(A)(3) 47:305(A)(4)(b)(i) 47:305(A)(4)(b)(iii)	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 are not exempt and are subject to state sales tax. See Code 5004 for sales of feed and feed additives for business use. Must have approved Form R-1091, *Commercial Farmer Certification.*	0%	5003
47:305(A)(4)(b)(ii)	Sales of feed and feed additives for animals used for business purposes.	0%	5004
47:305(A)(5)(a)	Sales of materials, supplies, equipment, fuel and related items other than vessels used in the production and harvesting of crawfish.	0%	5005
47:305(A)(5)(b)	Sales of bait and feed used in the production and harvesting of crawfish.	0%	5006
47:305(A)(6)	Sales of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production and harvesting of catfish.	0%	5007
47:305(B)	Farm products produced by farmers and used by the farmers and their families.	0%	5008
47:305(D)(1)(f) 47:305.3	Sales of seeds, fertilizers and containers to farmers. Must have approved Form R-1091, *Commercial Farmer Certification.*	0%	5016
47:305.8	Sales of pesticides to be used for agricultural purposes. Must have approved Form R-1091, *Commercial Farmer Certification.*	0%	5040
47:305.20	Purchases of fishing boats, supplies, fuel, lubricants, and repairs for the boats by licensed commercial fishermen.	0%	5057
47:301(13)(c) 47:305.25(A)(1-2) 47:305.25(A)(3)	First $50,000 of sales price of new farm equipment used in poultry production. First $50,000 of the sales price of certain rubber-tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, hay balers, and attachments and sprayers. Includes clippers, cultivators, discs, plows, spreaders, irrigation wells, drives, motors, and equipment. Must qualify as a commercial farmer under LA R.S. 47:305.25. Amounts over $50,000 should be reported on line 23 of Schedule A. Must have approved Form R-1091, *Commercial Farmer Certification*.	0%	5059
47:305.25(A)(4) 47:305.25(A)(5)	First $50,000 of the sales price of other farm implements and equipment used for agricultural purposes in the production of food and fiber and on the farm facilities used to dry or store grain or any materials used to construct such on the farm facilities. Must qualify as a commercial farmer under LA R.S. 47:305.25. Amounts over $50,000 should be reported on line 23 of Schedule A. Must have approved Form R-1091, *Commercial Farmer Certification*.	0%	5061
47:305.37	Sales of diesel fuel, butane, propane, or other liquefied petroleum gases to farmers. Must have approved Form R-1091, *Commercial Farmer Certification*.	0%	5067
47:305.25(A)(6) 47:305.63	Sales of polyroll tubing for commercial farm irrigation. Must have approved Form R-1091, *Commercial Farmer Certification.*	0%	5095
47:305.24	Purchases of feed, seed, and fertilizer by student farmers as provided in LA R.S. 47:305.24. Must have approved Form R-1098, *Student Farmers Certification*.	0%	5107
	General		
47:301(3)(a) 47:301(13)(a)	Separately stated installation charges and separately stated labor charges for installation of tangible personal property.	0%	1002
47:301(6)(b)	Room rentals gross proceeds from camp and retreat facilities owned and operated by nonprofit organizations.	0%	1012
47:301(6)(c)	Room rentals at certain homeless shelters. Room rental charge must be less than $20/day.	0%	1013
47:301(7)(f) 47:301(10)(q)(ii) 47:301(18)(e)(ii)	Sales, leases, rentals and use of educational materials and equipment used for classroom instruction to approved parochial and private and elementary and secondary schools.	0%	1018
47:301(7)(g) 47:301(10)(r) 47:301(18)(f)	Sales, leases or rentals of tangible personal property by Boys State of Louisiana, Inc., and Girls State of Louisiana, Inc.	0%	1019
47:301(8)(b)	Sales made to members of the Louisiana Assoc. of Independent Colleges and Universities.	0%	1024
47:301(8)(f)	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.	0%	1028
47:301(10)(b)	Sales of tangible personal property through vending machines.	0%	1031

SCHEDULE A-1 *...Continued* (Transactions subject to 0% tax)			
Louisiana Revised Statute	**Description**	**Tax Rate**	**Exemption Code**
	General *(continued)*		
47:301(10)(c)(i)(aa) 47:301(18)(d)(i)	Sales of materials for further processing into articles of tangible personal property for sale at retail.	0%	1032
47:301(10)(c)(ii)(bb)	Isolated or occasional sales of tangible personal property.	0%	1035
47:301(10)(h)	Sales of food products by Girl Scouts, Boy Scouts, Big Brother and Big Sister Organizations.	0%	1039
47:301(10)(j) 47:301(18)(a)(i)	Purchases of tangible personal property by food banks. Includes donations of food by retail dealers. See RIB 16-026 for additional information.	0%	1041
47:301(10)(o)	Sales or purchases of fire-fighting equipment by volunteer fire departments or public fire departments.	0%	1046
47:301(10)(q)(i) 47:301(18)(e)(i)	Sales by approved parochial and private elementary and secondary schools.	0%	1048
47:301(10(s) 47:301(13)(f) 47:301(14)(j) 47:301(18)(g)	Funeral directing services. Nontaxable service.	0%	1050
47:301(10)(aa)(i)	Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3).	0%	1055
47:301(10)(cc)	Purchase of textbooks and course-related software by certain private postsecondary academic institutions.	0%	1057
47:301(10)(ff) 47:305.14(A)(4)	Sales of tangible personal property by the Military Department which occur on military installations. Includes sales by thrift shops located on military installations.	0%	1060
47:301(13)(a) 47:305(C)	Market value of a like item traded in on a sale of tangible personal property.	0%	1063
47:301(3)(a) 47:301(13)(a)	Separately stated finance charges and service charges.	0%	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 LA R.S. 39:468.	0%	1073
47:301(14)(b)(iv)	Admissions to camp and retreat facilities owned and operated by nonprofit organizations.	0%	1076
47:301(14)(g)(i)(bb)	Repairs performed in Louisiana when the repaired property is delivered out of state.	0%	1077
47:301(16)(b)(i)	Stocks, bonds, notes or other obligations and securities. Nontaxable intangible property.	0%	1082
47:301(16)(b)(ii)	Qualifying sales of gold, silver, or numismatic coins, or platinum, gold or silver bullion.	0%	1083
47:301(16)(b)(iii)	Proprietary geophysical survey information or geophysical data analysis furnished under a restricted use agreement. Nontaxable service.	0%	1084
47:301(16)(e)	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.	0%	1086
47:301(16)(g)	Used factory built homes and 54% of price of new factory built homes.	0%	1088
47:301(16)(l)	Other constructions permanently attached to the ground.	0%	1093
47:301(10)(q)(ii) 47:301(18)(a)(i)	Sale or donation to a Louisiana school that meets the definition in LA R.S. 17:236 or to a public or recognized independent institution of higher education of property originally purchased for resale.	0%	1099
47:301(14)	Separately stated transportation charges from the place of sale to the buyer's selected destination.	0%	1114
47:303(B)	Sales of motor vehicles subject to title and registration at OMV.	0%	1115
47:301(14)	Fees and licenses not subject to Louisiana General Sales Tax.	0%	1116
47:301(14)	Services not subject to Louisiana General Sales Tax (includes lottery sales, postage sales, consulting fees, etc.).	0%	1117
47:301(14)(b)(i)	Admission charges to athletic events and entertainment events of elementary and secondary schools.	0%	1119
47:301(14)(b)(i)	Membership fees or dues of nonprofit or civic associations.	0%	1120
47:301(14)(g)(iv)	Surface preparation, coating and painting of certain military or transport aircraft with an out-of-state FAA registration address.	0%	1121
47:305(D)(1)(i)	New boats, vessels or other water craft removed from stock or kept in inventory for use as demonstrators.	0%	5020
47:305(D)(1)(i)	Aircraft removed from stock or kept in inventory for use as demonstrators.	0%	5021
47:305(D)(1)(u)	Adaptive driving equipment and motor vehicle modifications prescribed by a physician, licensed chiropractor, or driver rehabilitation specialist licensed by the state.	0%	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.	0%	5030
47:305.6	Sales of admission tickets by Little Theater organizations.	0%	5038
47:305.7	Sales of tickets to musical performances of nonprofit musical organizations.	0%	5039

SCHEDULE A-1 *...Continued* (Transactions subject to 0% tax)			
Louisiana Revised Statute	**Description**	**Tax Rate**	**Exemption Code**
	General *(continued)*		
47:305.10(B)(4)	Sales of motor boats purchased for exclusive use outside the state.	0%	5043
47:305.13	Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious and educational organizations.	0%	5045
47:305.14(A)(1)(a)	Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations.	0%	5046
47:305.15	Sales and purchases by certain organizations that provide training for blind persons. Sales or purchases made by blind vendors.	0%	5052
47:305.16	Cable television installation and repair services to immovable property.	0%	5053
47:305.17	Receipts from coin-operated washing and drying machines in commercial laundromats.	0%	5054
47:305.18	Sales of outside gate admissions and parking fees at fairs and festivals sponsored by nonprofit organizations.	0%	5055
47:305.38	Sales or purchases by sheltered workshops for persons or supported employment providers as defined in LA R.S. 39:1604.4 for persons with intellectual disabilities licensed by the La. Dept. of Health.	0%	5068
47:305.39	Purchase of butane, propane and liquefied petroleum gases for private residential consumption. See RIB 16-021 for additional information.	0%	5069
47:305.46	Purchases made with U.S. Dept. of Agriculture food stamp coupons and purchases made under the Women, Infants, and Children's Program.	0%	5076
47:305.74	Sales Tax Holiday for sales or purchases occurring during a statutorily declared sales tax holiday.	0%	5088
47:305.66	Sales to parish councils on aging.	0%	5098
47:302(D)	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. Nontaxable Service.	0%	7009
47:303.1	Sales to direct pay permit holders (DP numbers) or for hire carriers (FH numbers).	0%	7011
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.	0%	1122
39:467	Sales in and admissions to the Mercedes-Benz Superdome, Smoothie King Center, The Shrine on Airline and the Cajundome. Does not include sales of tangible personal property at trade shows or similar events held in these arenas.	0%	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.	0%	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 Mercedes-Benz Superdome, Smoothie King Center, The Shrine on Airline and the Cajundome.	0%	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.	0%	7019
	Industry and Manufacturing		
47:301(3)(c)	Separately stated charges to install board roads for oilfield operators.	0%	1004
47:301(3)(k)	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.	0%	1011
47:301(7)(b)	Gross proceeds from rentals or leases of certain oilfield property for re-lease or re-rental.	0%	1014
47:301(7)(c) 47:301(14)(h)	Rentals or leases of property to be used in the performance of a contract with the U.S. Department of the Navy for the overhaul of a U.S. Navy vessel.	0%	1015
47:301(7)(k)	Lease or rental with an operator.	0%	1022
47:301(10)(c)(ii)(aa)	Sales of electricity for chlor-alkali manufacturing processes.	0%	1034
47:301(14)(g)(iii) 47:305(I)	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.	0%	1078
47:301(16)(o)	Sales or purchases of machinery and equipment by certain utilities with a NAICS sector code 22111, electric power generation.	0%	1096
47:305.1	Sales and use of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce.	0%	5035
47:305.10	Property purchased for exclusive use outside the state (offshore).	0%	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.	0%	5056

SCHEDULE A-1 *...Continued* (Transactions subject to 0% tax)			
Louisiana Revised Statute	**Description**	**Tax Rate**	**Exemption Code**
Medical			
47:305(D)(1)(b)	Use of steam produced through the processing of a raw agricultural product used in a manufacturing facility by a manufacturer with a NAICS code in Sector 11.	0%	5105
47:305(D)(1)(d)	Sales and purchases of electricity for use in production activities from stripper wells.	0%	5106
12:425	Sales to nonprofit electrical co-ops.	0%	7003
47:301(7)(e) 47:301(10)(p) 47:301(18)(c)	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.	0%	1017
47:301(10)(d)	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products.	0%	1036
47:301(16)(j)	Materials used directly in the collection of blood.	0%	1091
47:301(16)(k)	Apheresis kits and leuko reduction filters.	0%	1092
47:305(D)(1)(k)	Sales or use 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.	0%	5023
47:305(D)(1)(l)	Sales of ostomy, colostomy, ileostomy devices and equipment.	0%	5024
47:305(D)(1)(s)	Sales or use 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.	0%	5027
47:305(D)(1)(t)	Sales or use of restorative materials used by dentists.	0%	5028
47:305(G)	Sales, purchases, leases or rentals of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription.	0%	5033
47:305.47	Pharmaceutical samples manufactured or imported into the state free of charge.	0%	5077
47:305.64	Sales, purchases, lease, or repair of certain capital equipment and computer software for qualifying radiation therapy treatment centers including the Biomedical Research Foundation, Mary Byrd Perkins Cancer Center, Oncologics, Inc. and Willis-Knighton Health System.	0%	5096
47:301(10)(a)(ii)	Sales of marijuana recommended for therapeutic use as provided in LA R.S. 47:301(10)(a)(ii).	0%	5108
Transportation			
47:301(7)(h)	Leases of motor vehicles by a licensed motor vehicle dealer or manufacturer that are furnished at no charge to a customer under the terms of a warranty agreement.	0%	1020
47:301(10)(m)	Sales of aircraft manufactured in Louisiana. Applies to aircraft with seating capacity in excess of fifty persons for periods prior to July 1, 2015. Applies to aircraft with a maximum capacity of eight persons for periods beginning after July 1, 2015.	0%	1044
47:305.45 47:305.50(E)(1)	Cars, piggy back trailers, and rolling stock owned, operated or leased by a railroad. Sales or leases of rail rolling stock.	0%	5083
47:305.50(E)(2)	Sales or services used in the fabrication, modification or repair of rail rolling stock.	0%	5084
47:305.50(F)	Sales of "green" railroad ties to railroads for use in other states.	0%	5085