



Direct Marketer Sales Tax Return

Electronic Filing Instructions

For questions about this form,
please contact:
Louisiana Department of Revenue
Email: Sales.Inquiries@la.gov

FOR FILING PERIODS BEGINNING JANUARY 2025

GENERAL INSTRUCTIONS

1. Form R-1031, *Direct Marketer Sales Tax Return*, may only be used by a seller who meets the requirements of La. R.S. 47:302(K)(5).
2. Amounts on the return should be rounded to the nearest dollar.
3. Returns are due on or before the 20th day of the month following the month in which the sale was made. If the return is filed late or tax is paid late, a delinquent penalty is due at the rate of 5% of the tax due for each month or fraction of a month, up to a maximum of 25% of the tax due. Refer to Form R-1111, Interest Rate Schedule Collected on Unpaid Taxes, for monthly interest rates that apply. Form R-1111 is available on the Department's website at <https://revenue.louisiana.gov/>.
4. U.S. NAICS Code: The Louisiana Department of Revenue ("LDR") assigns 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 return. NAICS codes may be found on your federal corporate income tax return or on the U.S. Census Bureau's webpage at www.census.gov.
5. 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 DIRECT MARKETER SALES TAX RETURN - SPECIFIC INSTRUCTIONS

Gross sales of tangible personal property – Enter gross sales of **tangible personal property** sold and shipped to customers in Louisiana.

Leases or rentals of tangible personal property – Enter the gross receipts billed for the **lease or rental of tangible personal property** shipped to customers in Louisiana.

Services – Beginning January 1, 2025, enter the gross receipts (including exempt sales) from sales of **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: printing and related services; providing of prewritten computer software access services; and providing of information services. Sales of prepaid phone cards must be reported on Line 1. Additional information regarding the taxation of these transactions can be found at <https://revenue.louisiana.gov/>.

Digital products – Beginning January 1, 2025, enter gross receipts (including exempt sales) from sales of **digital products** as defined in La. R.S. 47:301(31). 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 <https://revenue.louisiana.gov/>.

Total – Add leases, rentals, services, and digital products.

Total – Add sales, leases, rentals, and services.

Allowable deductions (Schedule A) – See the instructions for "Allowable Deductions – Schedule A" on page 2.

Transactions Subject to 0% Tax (Schedule A) – See the instructions for "Schedule A-1" on page 3.

Total allowable deductions – This is the total allowable deductions from Schedules A and A-1. No deduction can be claimed unless the transaction has been reported under sales, purchases for use, leases, rentals of tangible personal property or digital products, or under sales of services.

ELECTRONIC DIRECT MARKETER SALES TAX RETURN - SPECIFIC INSTRUCTIONS *(continued)*

Amount taxable – Subtract “Total allowable deductions” from “Total.”

Tax due – Multiply “Amount taxable” by 9%.

Excess tax collected – The sales tax is rounded to the nearest dollar. In cases when the sum of all the individual sales taxes collected exceeds the “Tax due,” the excess amount must be reported on this line.

Total tax due – Add “Tax due” plus “Excess tax collected.”

Vendor’s compensation – To compute vendor’s compensation, multiply the amount shown on Line 8 by 0.933%. 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 0.933% rate is the mathematical equivalent of 8 cents out of 9 cents (8/9) 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.

Net tax due – Subtract “Vendor’s compensation” from “Total tax due.”

Vendor’s compensation to military fund – Enter the amount of vendor’s compensation that is to be donated to The Louisiana Military Family Assistance Fund.

Additional payment to military fund – Enter any additional payment that is to be donated to The Louisiana Military Family Assistance Fund.

Donation to The Louisiana Military Family Assistance Fund – Add “Vendor’s compensation to military fund” plus “Additional payment to military fund.”

Penalty (Self-Assessed) – 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, will be assessed.

Interest (Self-Assessed) – Refer to Form R-1111, *Interest Rate Schedule Collected on Unpaid Taxes*, for the daily interest rates that apply. Form R-1111 is available on LDR’s website at <https://revenue.louisiana.gov/>.

Total Due – Add “Net Tax Due, LA Military Family Assistance Fund Donations, Penalty, and Interest.” Make payment to the Louisiana Department of Revenue. You can file and pay your Louisiana Sales Tax at <https://latap.revenue.louisiana.gov/>. You can also pay by credit card over the internet or by phone. Visit <https://revenue.louisiana.gov/file-pay-online/> or call (833) 458-6521.

INSTRUCTIONS FOR ALLOWABLE DEDUCTIONS - SCHEDULE A

Enter the sales amounts for the reporting period in the spaces 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 space appearing in the right-hand column. The total sales amount must also be reported as sales, purchases for use, leases, rentals of tangible personal property or digital products, or under sales of services for allowable deductions claimed on Schedule A.

First \$150,000 of the sales price of farm equipment sold to commercial farmers and agricultural facilities – 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 and R-1060, *Agricultural Machinery and 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*.

Sales involved in contracts prior to and within 90 days of a tax levy – 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 Statue 47:305.11 for Contracts Prior To and Within 90 Days of Tax Levy*.

INSTRUCTIONS FOR ALLOWABLE DEDUCTIONS - SCHEDULE A (continued)

Sales of insulin without a prescription – 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 19.)

Sales of agricultural fencing materials to commercial farmers – 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*.

Sales to U.S. Government and Louisiana state and local government agencies – 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.

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

Sales of food for home consumption – 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.

Sales for resale – 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>.

Sales, purchases, leases, rentals – 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) and (B). In order for the transaction to be exempted, Form R-1071, *Manufacturer's Exemption Certificate*, is required from the purchaser. The first \$150,000 of qualifying farm equipment and other farm implements should be reported on Schedule A.

Tangible personal property sold for lease or rental – 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 an 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.

INSTRUCTIONS FOR SCHEDULE A-1

1. In order to be exempted, the gross receipts from the transaction must be reported under sales, purchases for use, leases, rentals of tangible personal property or digital products, or under sales of services.
2. Select the sales tax exemption code from the drop down box. Additional explanations of the sales tax exemptions can be found in the Sales Tax Exemption Table which is located at the end of these instructions.
3. Enter the total amount of all transactions for the selected exemption.
4. Select as many sales tax exemption codes as necessary to document exempt transactions.

SCHEDULE A-1 (Exempt Transactions)			
Louisiana Revised Statute	Description	Exemption Certificate Required	Exemption Code
Agricultural, Forestry, and Fishing			
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)(2)(a)	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 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	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)(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; <i>commercial fishermen must apply for an exemption certificate using Form R-1334, Application for Sales Tax Exemption for Commercial Fisherman</i> .	R-1335	5057
47:305.3(B)(5)(i)	Purchases of feed, seed, and fertilizer by student farmers as provided in La. 47:305.3(B)(5)(i)	R-1098	5107
General			
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 or the Edward Via College of Osteopathic Medicine	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(D)(1)(c)	Purchases of tangible personal property by food banks; 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
47:305.70	Purchase of toys to donate to children by nonprofit organizations exempt from federal taxation under IRC 501(c)(3)	R-1313	1055
47:301(13)(a)	Market value of a like item traded in on a sale of tangible personal property or digital products	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 La. R.S. 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

SCHEDULE A-1...Continued (Exempt Transactions)			
Louisiana Revised Statute	Description	Exemption Certificate Required	Exemption Code
General (continued)			
47:305(J)	Used factory built homes and 54% of price of new factory built homes	No certificate required	1088
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
47:340.1	Sales made through a marketplace and the sales tax was collected and remitted by a marketplace facilitator; gross sales made through marketplaces must be reported on the sales tax return to claim the deduction.	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
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)(b)	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
47:305.7(A)(1)(b)(i)	Purchases made by general contractors/subcontractors for work performed under construction contracts with state and local governments, agencies, boards, commissions, or instrumentality of the state or its political subdivisions. See RIB 25-022 for approval requirements and additional information.	R-85014	1131
47:305.7(A)(1)(c)	Purchases made by general contractors/subcontractors for work performed under construction contracts, subject to an approved Payment in Lieu of Taxes (PILOT) agreement with state and local governments, agencies, boards, commissions, or instrumentalities of the state or its political subdivisions; see RIB 25-022 for approval requirements and additional information.	R-85012	1132
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
47:305.9	Rentals of motion picture films to commercial theaters	No certificate required	5041
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
47:305.38	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 Department of Children and Family Services	R-1327	5068
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

SCHEDULE A-1...Continued (Exempt Transactions)			
Louisiana Revised Statute	Description	Exemption Certificate Required	Exemption Code
General (continued)			
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
47:305.22	Purchases of construction materials by Habitat for Humanity affiliates when the materials are for use in constructing new residences in Louisiana	R-1324	5092
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 for data center facility equipment purchased by approved data facility centers	R-85010	5111
47:305.12	Purchase of certain software, information services, and digital products for a business, banking, or healthcare use	R-85011	5112
47:305.24	Purchases by Louisiana Alliance of Children's Advocacy Centers and other nonprofit entities operating as child advocacy centers as provided for in Children's Code Article 521; the advocacy center needs to apply for an exemption certificate using Form R-85013, <i>Child Advocacy Organizations Sales Tax Application/Exemption Certificate</i> , available through the Louisiana Taxpayer Access Point ("LaTAP") account. <i>*Effective July 1, 2025</i>	R-1160	5117
4:168	Pari-mutual race tracks	No certificate required	7001
4:227	Off-track betting facilities	No certificate required	7002
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
47:305(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
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-1046	7020
Industry and Manufacturing			
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
47:305(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
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	<i>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, Application for Offshore Registration Number.</i>	R-1023 R-1096	5042
12:425	Sales to nonprofit electrical co-ops	R-1054	7003
Medical			
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

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

Louisiana Revised Statute	Description	Exemption Certificate Required	Exemption Code
Medical (continued)			
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 for distribution without charge	No certificate required	5077
47:305.21	Sales, rentals, or leases, taxable services and purchases by nonprofit organizations established before 1975 that conduct a comprehensive program on sickle cell disease	R-1314	5087
47:305.64	Purchase, lease, or repair of certain capital equipment and computer software for qualifying radiation therapy treatment centers including the Biomedical Research Foundation, Mary Byrd Perkins Cancer Center and Oncologics, Inc.	R-1068	5096
47:305.2(B)(8)	Tangible personal property or digital products sold, leased, or rented under the provisions of Medicare	R-1041	7015
Transportation			
47:305.45 47:305.50(C)(1)	Sales 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