

Sales Tax Exemptions - NOT FOR PROFIT										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Consideration
1984	R.S. 40:582.1-7, and 47:315.2 and 1515.1	179. Materials used in the construction, restoration, or renovation of housing in designated areas	-	Both	NFP-Housing	Refunds	Taxed	Taxed		Retain, but consolidate for any NFP that is assisting with Disaster Recovery, Blight Remediation, or Donation of Housing including but not limited to those named. Require certificate and develop criteria. Why is this one a refund?
2013	R.S. 47:305.71	166. Purchases of construction materials by the St. Bernard Project, Inc.	***	Both	NFP-Housing	Exemptions	Taxed	Taxed		Retain, but consolidate for any NFP that is assisting with Disaster Recovery, Blight Remediation, or Donation of Housing including but not limited to those named. Require certificate and develop criteria
2009	R.S. 47:305.65	160. Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	###	Both	NFP-Housing	Exemptions	Taxed	Taxed		Retain, but consolidate for any NFP that is assisting with Disaster Recovery, Blight Remediation, or Donation of Housing including but not limited to those named. Require certificate and develop criteria
2012	R.S. 47:305.70	165. Purchases of construction materials by the Make it Right Foundation	###	Both	NFP-Housing	Exemptions	Taxed	Taxed		Retain, but consolidate for any NFP that is assisting with Disaster Recovery, Blight Remediation, or Donation of Housing including but not limited to those named. Require certificate and develop criteria
2007	R.S. 47:305.59	155. Sales of construction materials to Habitat for Humanity	###	Both	NFP-Housing	Exemptions	Taxed	Taxed		Retain, but consolidate for any NFP that is assisting with Disaster Recovery, Blight Remediation, or Donation of Housing including but not limited to those named. Require certificate and develop criteria
1994	R.S. 47:305.14(A)(1)(a) and 301(16)(p)	120. Sales of newspapers by religious organizations	###	Both	NFP - Religious	Exemptions	Taxed	Taxed		Eliminate and use #81

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1998	R.S. 47:301(8)(e)	28. Purchases by the Society of the Little Sisters of the Poor	Prohibited	Both	NFP - Religious	Exclusions	N/A	N/A		Eliminate because federal law prohibits us from exempting it
1996	R.S. 47:301(8)(d)	27. Purchases of Certain Bibles, Song Books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes	Prohibited	Both	NFP - Religious	Exclusions	N/A	N/A		Eliminate because federal law prohibits us from exempting it
1989	R.S. 47:301(10)(h)	37. Sales of food items by youth organizations	###	Both	NFP - Food by youth Orgs	Exclusions	Taxed	Retained	Restored	Retain since Act 12 restored it and common to other states
1973	R.S. 47:305(D)(2)	106. Sales of meals by certain institutions	###	Both	NFP - Inst Food	Exemptions	Taxed	Taxed	Restored	Retain since Act 12 restored it and common to other states
1948	R.S. 47:301(14)(b)(i)	59.1 Membership dues of certain nonprofit, civic orgs		Both	NFP - Dues	Exclusions	Taxed	Taxed	Restored	Retain since Act 12 restored it and common to other states
1989	R.S. 47:301(14)(b)(ii)	60. Admissions to museums	###	Both	NFP-Adm	Exclusions	Taxed	Taxed		Eliminate Exemption and make it a policy that sales tax is generally charged on admissions
1962	R.S. 47:305.6	111. Sales of admission tickets by Little Theater organizations	+++	Both	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Eliminate Exemption (esp since subject to 1% tax) and make it a policy that sales tax is generally charged on admissions
1963	R.S. 47:305.7	112. Tickets to musical performances by nonprofit musical organizations	+++	Both	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Eliminate Exemption (esp since subject to 1% tax) and make it a policy that sales tax is generally charged on admissions
1985	R.S. 47:305.42	140. Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	+++	State only	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Eliminate Exemption (esp since subject to 1% tax and state only) and make it a policy that sales tax is generally charged on admissions

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1975	R.S. 47:305.18	126. Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	+++	State only	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Eliminate Exemption (esp since subject to 1% tax and state only) and make it a policy that sales tax is generally charged on admissions
2011	R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)(b)	55. Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	###	Both	NFP-Adm	Exclusions	Taxed	Taxed		Eliminate Exemption and make it a policy that sales tax is generally charged on admissions
1971	R.S. 47:305.13	117. Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	+++	Both	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Retain at a full exemption, but add a "business purpose" clause to differentiate between other admissions noted above
1994	R.S. 47:305.15(B)	123. Purchases by certain organizations that promote training for the blind	###	Both	NFP-Dis	Exemptions	Taxed	Taxed	Restored	Discuss exemption and possible discrimination against other organizations serving disabled.
1982	R.S. 47:305.38	136. Sales or purchases by certain sheltered workshops	###	Both	NFP-Dis	Exemptions	Taxed	Taxed		Discuss exemption and possible discrimination against other organizations serving disabled.
2005	R.S. 47:301(8)(f)	29. Purchases by Nonprofit Entities that Sell Donated Goods	###	State only	NFP-Dis	Exclusions	Taxed	Retained	Restored	Discuss moving to 47:315.5, Exemption #181
2008	R.S. 47:315.5	181. Sales tax collected by a qualified charitable institutions		State only	NFP-Dis	Refunds	Retained	Retained		Retain: no base diff between state and local since structured as refund
1973	R.S. 47:305.14(A)(1)(a)	118. Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	###	Both	NFP-Events	Exemptions	Taxed	Taxed	Restored	Retain, but fix wording to add clause for "business purpose" and add to 47:305.13 or exemption #117
2009	R.S. 47:301(6)(c)	15. Room Rentals at Certain Homeless Shelters	Negligible	Both	NFP-Rooms	Exclusions	Taxed	Taxed	Restored	Retain since restored, is negligible and does not create basis difference
1998	R.S. 47:301(6)(b)	14. Room Rentals at Camp and Retreat Facilities	###	Both	NFP-Rooms	Exclusions	Taxed	Taxed		Retain since restored, is minimal, and does not create basis difference
1998	R.S. 47:301(14)(b)(iv)	61. Admissions to places of amusement at camp or retreat facilities	###	Both	NFP-Rooms	Exclusions	Taxed	Taxed	Restored	Retain since restored, relates to group purchased outings, and does not create basis difference

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2005	R.S. 47:305.53	151. Sickle cell disease organizations	###	Both	NFP-Spec	Exemptions	Taxed	Taxed		Discuss exemption and possible discrimination against other organizations serving other populations or causes
1990	R.S. 47:301(10)(j)	39. Tangible personal property sold to food banks	###	Both	NFP-Spec	Exclusions	Taxed	Retained	Restored	Discuss exemption and possible discrimination against other organizations serving other populations or causes
2005	R.S. 47:301(10)(aa)(i) and (18)(m)	48. Toys purchased to be donated	###	Both	NFP-Spec	Exclusions	Taxed	Retained		Discuss exemption and possible discrimination against other organizations serving other populations or causes
1996	R.S. 47:301(7)(g), (10)(r) and (18)(f)	21. Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	###	Both	NFP-Spec	Exclusions	Taxed	Taxed	Restored	Discuss exemption and possible discrimination against other organizations serving other populations or causes
2011	R.S. 47:305.68	163. Purchases by the Fore!Kids Foundation	###	Both	NFP-Spec	Exemptions	Taxed	Taxed		Discuss exemption and possible discrimination against other organizations serving other populations or causes
1985	R.S. 47:305.41	139. Purchases and sales by Ducks Unlimited and Bass Life	+++	Both	NFP-Spec	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Discuss exemption and possible discrimination against other organizations serving other populations or causes, also a problem due to special rate
1985	R.S. 47:305.43	141. Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	+++	Both	NFP-Spec	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Discuss exemption and possible discrimination against other organizations serving other populations or causes, also a problem due to special rate
1981	R.S. 47:305.33	133. Construction materials and operating supplies for certain nonprofit retirement centers	+++	State only	NFP-Spec	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Discuss exemption and possible discrimination against other organizations serving other populations or causes, also a problem due to special rate