

**Sales Tax Streamlining and Modernization Commission**  
**Exemptions Which Are Optional For Political Subdivisions (Working draft)**

	TEB	ACADIA, ALLEN, ASSUMPTION, AVOYELLES, BEAUREGARD, BIENVILLE, BOSSIER, CALDWELL, CATAHOULA, CLAIBORNE, CORCORDIA, DE SOTO, EAST CARROLL, EAST FELICIANA, EVANGELINE, FRANKLIN, GRANT, IBERIA, IBERVILLE, JACKSON, JEFFERSON DAVIS, LA SALLE, LAFAYETTE, LAFORCHE, LIVINGSTON, MADISON, MOREHOUSE, NATCHITOCHE, POINTE COUPEE, RED RIVER, RICHLAND, SABINE, ST. BERNARD, ST. LANDRY, ST. MARTIN, ST. MARY, ST. TAMMANY, TANGIPAHOA, TENSAS, UNION, VERMILLION, VERNON, WASHINGTON, WEBSTER, WEST FELICIANA																	
		STATE	ASCENSION	CADDO	CALCASIEU	EAST BATON ROUGE	JEFFERSON	LINCOLN	ORLEANS	OUACHITA	PLAQUEMINES	RAPIDES	ST. CHARLES	ST. HELENA	ST. JAMES	ST. JOHN THE BAPTIST	WEST BATON ROUGE	WEST CARROLL	WINN
<b>Yes = Green = Taxable</b>																			
<b>No = Red = Not Taxable</b>																			
R.S. 39:468 Publicly-Owned Facility	88	20	YES	YES	YES	YES	YES	19	YES	YES	9	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:301(10)(ee), (18)(o), and 337.10(M) Storm shutter devices	52	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:301(3)(i)(i), (13)(k)(i), (28)(a) and (l), and 337.10(L) MM&E	11	YES	1	26	YES	18	YES	YES	23	YES	YES	YES	YES	12	YES	YES	YES	YES	
R.S. 47:301(14)(g)(i)(bb) Repairs to property delivered out of state	62	YES	3	YES	5	YES	30	YES	24	YES	8	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:301(16)(m) Purchases by Glass Manufacturers	78	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:301(16)(m) Purchases by Motor Vehicle Manufacturers	77	YES	2	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:301(16)(o) Purchases of machinery and equipment by certain utilities	80	YES	YES	YES	YES	YES	YES	19	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
Art. VII, Sec. 2.2 and R.S. 47:301(20), 305 (D)(1)(j), (k), (l), (m), (s), and (t) and (4)(b) and (5)(C), and 305.2 Drugs prescribed by physicians and dentists	192	YES	YES	YES	7	17	YES	YES	22	YES	YES	YES	YES	YES	14	YES	16	YES	
Art. VII, Sec. 2.2 and R.S. 47:305(D)(n) to (r) Food for Further Preparation	188	YES	YES	25	7	17	YES	YES	22	29	YES	YES	YES	YES	14	YES	16	YES	
R.S. 47:305.5(E)(2) and 337(J) Parts/service used in fabrication and repair of rail rolling stock	148	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:305.20 Commercial Fishermen	128 +129	YES	YES	YES	YES	18	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:305.25 Farm Equipment	130	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	28	YES	YES	YES	15	YES	YES	
R.S. 47:305.30 Plaquemines Parish authority to adopt any state exemption	--	YES	YES	YES	YES	YES	YES	YES	YES	31	YES	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:305.37(B) Propane used for Farming	135	YES	YES	YES	YES	YES	YES	YES	YES	10	YES	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:301(16)(h), (22) and (23), and R.S. 47:305.52 Custom Computer Software	72	YES	YES	YES	6	18	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:305.54 and 337.10(L) and 337.10.1 Annual Louisiana Sales Tax Holiday (St. Charles and St. John only)	152	YES	YES	YES	YES	YES	YES	YES	YES	YES	11	YES	YES	13	YES	YES	YES	YES	
R.S. 47:305.58 and 337.10(L) and 337.10.1 Hurricane Sales Tax Holiday (St. Charles and St. John only)	154	YES	YES	YES	YES	YES	YES	YES	YES	YES	11	YES	YES	13	YES	YES	YES	YES	
R.S. 47:305.64 Qualifying Radiation Therapy Treatment	159	YES	4	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
R.S. 47:337.10(K) VEGF Inhibitors (Caddo)	--	YES	21	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	
Is the special 1% levy authorized by R.S. 47:338.52 that has certain mandatory exemptions imposed ?															Yes				

Note: Parishes have not yet been queried re adoption of local option for Vendor's Compensation TEB#175 (R.S. 47:306(A)(3)(a) and for LA Tax Free Shopping Program TEB #182 (R.S. 51:1353). Data will be forthcoming.

**Notes for grid above:**

- 1 2.75% SHREVEPORT
- 2 1.5% Caddo Parish School Board, .35% Law Enf Dist., 1.5% Sales Tax Dist. #1
- 3 2.75% Shreveport, .35% Law Enf Dist., 1.5% Sales Tax Dist. #1
- 4 1.5% Caddo Parish School Board, 2.75% Shreveport, .35% Law Enf. Dist.
- 5 City of Zachary (2%)
- 6 City of Baton Rouge (2%), Unincorporated portion of EBR Parish (2%), EBR School Board (2%)
- 7 EBR School Board (1%), Zachary School Board (1%), Sewer Assessment (1/2%), Street Assessment (1/2%)
- 8 Rapides Parish Police Jury, Rapides Parish School Board, Rapides Parish Sales Tax District #3
- 9 Rapides Parish Police Jury, Rapides Parish School Board, Rapides Parish Sales Tax District #3, City of Alexandria
- 10 Rapides Parish Police Jury, Rapides Parish Sales Tax District #3

**YES =**  
 Exemption effective to some degree - SEE FOOTNOTE # BELOW

- 11 St. Charles Parish
- 12 St. James Parish Council 1%
- 13 St. John Parish
- 14 Education Facilities District
- 15 West Carroll Parish Police Jury 3%
- 16 Winn Parish - Expires 10/1/2015
- 17 \* not included on increase of taxes, Not exempt
- 18 Jefferson Parish
- 19 City of New Orleans
- 20 Ascension Parish
- 21 Caddo Parish
- 22 City of Monroe 1%
- 23 City of West Monroe 2%
- 24 Ouachita Parish Police Jury 2%
- 25 Calcasieu Parish Police Jury 1%
- 26 City of Lake Charles - Brownfield Area Only
- 27 Lincoln Parish
- 28 St. Helena Parish
- 29 Plaquemines Parish taxed at 1%
- 30 Lincoln Parish
- 31 Plaquemines Parish - unknown how many exemptions have been adopted

**DISCLAIMER: THIS IS A WORKING DOCUMENT AND BASED UPON INFORMATION AVAILABLE ON OCTOBER 28, 2015. PLEASE CONSULT THE INDIVIDUAL TAXING JURISDICTION/PARISH FOR SPECIFIC DETAILS.**