

LA Currently Taxable Services

- Hotel sleeping rooms
- Parking and vehicle storage
- Admissions to amusements, athletic, recreational, and entertainment
- Privileges to access amusement, athletic or recreational facilities
- Printing
- Laundry, cleaning, pressing, and dyeing services
- Cold storage and the preparation of property for such storage
- Repairs to tangible personal property
- Telecommunications (limited to certain services and at reduced rates)

Exclusions and exemptions

Sales Tax Exemptions (Number Assigned in 2013 TEB)	State/Local Base	Preliminary recommendation as of December 13, 2016
84. Advertising services	Both	Eliminate statute since unnecessary (not a taxable service) but clarify that advertising is not taxable, but that promotional goods are taxable
72. Purchases of certain custom computer software	Both	Revise to separate out any canned software that may be incorporated into a custom software product; this means that the canned software would be taxable regardless of whether it gets incorporated into a custom product; applies to state and local
124. Cable television installation and repair services (also includes the service itself)	Both	Pending
6. Installation of Board Roads to Oil-Field Operators	Both	Pending
5. Installation Charges on Tangible Personal Property	Both	Pending