

Application for Exemption from Collection of Louisiana Sales Tax

General information Exclusions and exemptions for nonprofit organizations

The sales and use taxes imposed by R.S. 47:302, R.S. 47:321, and R.S. 47:331 do not apply to parking fees or sales of tangible personal property at, or admission charges for, events sponsored by domestic, civic, educational, historical, charitable, fraternal or religious organizations, that are nonprofit, when the entire proceeds, except for necessary related expenses, are used for educational, charitable, religious, or historical restoration purposes or to further the organization's own purpose.

The exemption does not apply to any event intended to yield a profit to the promoter or to any individual contracted to provide services or equipment, or both, for the event.

The statutes should not be construed to exempt any organization or activity from the payment of sales or use taxes otherwise required by law to be made on purchases made by the organization. Also, the statutes should not be construed to exempt regular commercial ventures of any type such as bookstores, restaurants, gift shops, commercial flea markets, and similar activities that are sponsored by qualifying organizations in competition with retail merchants.

The sponsorship of any event by any organization applying for an exemption must be genuine. Sponsorship will not be considered genuine in any case in which exemption from taxation is a major consideration leading to the sponsorship.

An exemption certificate must be obtained from the Department of Revenue according to the prescribed regulations, in order for nonprofit organizations to qualify for the exemption provided by the statute.

If the Department of Revenue denies tax exempt status under this statute, the organization may appeal the ruling to the Louisiana Board of Tax Appeals. The board may overrule the Department and grant tax exempt status if it is determined that the denial of tax exempt status was arbitrary, capricious, or unreasonable.

Any organization that endorses any candidate for political office or is otherwise involved in political activities is not eligible for the exemption.

Louisiana Department of Revenue

Alexandria

Room B-100
900 Murray Street
P.O. Box 1191
Alexandria, LA 71309-1191
(318) 487-5333

Lafayette

Brandywine III, Suite 150
825 Kaliste Saloom Road
P.O. Box 81857
Lafayette, LA 70598-1857
(337) 262-5455

Monroe

Room 105
122 St. John Street
P.O. Box 1783
Monroe, LA 71210-1783
(318) 362-3151

Shreveport

1525 Fairfield Avenue
P.O. Box 31706
Shreveport, LA 71130-1706
(318) 676-7505

Baton Rouge

Suite 200
8549 United Plaza Blvd.
P.O. Box 80519
Baton Rouge, LA 70898-0519
(225) 922-2300

Lake Charles

Suite 1550
One Lakeshore Drive
P.O. Box 3702
Lake Charles, LA 70602-3702
(337) 491-2504

New Orleans

Suite 900
1555 Poydras Street
New Orleans, LA 70112-3707
(504) 568-5233

Thibodaux

1418 Tiger Drive
P.O. Box 1429
Thibodaux, LA 70302-1429
(985) 447-0976