



## Revenue Information Bulletin

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Sales Tax

### Sunset Date Removed from Limited Exclusion for Parochial and Private Elementary and Secondary Schools

[Act 206 of the 2009 Regular Session of the Louisiana Legislature](#) removes the July 1, 2009, sunset date for sales tax exclusions applicable to certain transactions by parochial and private elementary and secondary schools.

La. [R.S. 47:301\(7\)\(f\)](#), [\(10\)\(q\)\(i\)](#), and [\(18\)\(d\)\(ii\)](#) provide exclusions from the terms “lease or rental”, “sale at retail,” and “use,” for leases or rentals and purchases of certain educational materials or equipment used for classroom instruction by approved parochial and private elementary and secondary schools. The exclusions are limited to books, workbooks, computers, computer software, films, videos, and audio tapes.

In addition, La. [R.S. 47:301\(10\)\(q\)\(i\)](#) and [301\(18\)\(d\)\(i\)](#) provide exclusions from the term “sale at retail” and “use” for sales by and purchases from approved parochial and private elementary and secondary schools or their students, administrators, teachers, or other employees, if the money from the sales, less reasonable and necessary expenses associated with sales, is used solely and exclusively to support the schools or their programs or curricula.

In order for any of these exemptions to be applicable, the schools must comply with the court order from the *Dodd v. Brumfield* decision<sup>1</sup> and section 501(c)(3) of the Internal Revenue Code. Before claiming the exemption, schools must apply for and receive a certificate of eligibility from the Louisiana Department of Revenue (LDR) using [Form R-1372](#).

These sales tax exclusions will now continue indefinitely.

Questions concerning this legislation should be directed to the Louisiana Department of Revenue’s Special Programs Division at 225-219-7356, Option 3, or by email to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

Cynthia Bridges  
Secretary

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<sup>1</sup> *Oless Brumfield v. William J. Dodd, Superintendent of Public Education* (405 F. Supp. 338)

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