

SCHEDULE A-1 *Continued*
(Transactions Taxed at 0%)

Louisiana Revised Statute	Description	Tax Rate	Exemption Code
47:301(16)(g)	Used factory built homes and 54% of price of new factory built homes.	0%	1088
47:301(14)	Separately stated transportation charges from the place of sale to the buyer's selected destination.	0%	1114
47:303(B)	Sales of motor vehicles subject to title and registration at OMV.	0%	1115
47:301(14)	Fees and licenses not subject to Louisiana General Sales Tax.	0%	1116
47:301(14)	Services not subject to Louisiana General Sales Tax. (includes lottery sales, postage sales, consulting fees, etc.)	0%	1117
47:301(14)(b)(i)	Admission charges to athletic events and entertainment events of elementary and secondary schools.	0%	1119
47:301(14)(b)(i)	Membership fees or dues of nonprofit or civic associations.	0%	1120
47:305(D)(2)	Sales of meals by certain educational institutions, medical facilities, mental institutions and occasional meals furnished by educational, religious or medical organizations. See RIB 16-024 for additional information.	0%	5030
47:305.14(A)(1)	Admissions, parking fees, and sales of tangible personal property at certain fund-raising events sponsored by qualifying organizations.	0%	5046
47:305.15	Sales and purchases by certain organizations that provide training for blind persons.	0%	5052
47:305.17	Receipts from coin-operated washing and drying machines in commercial laundromats.	0%	5054
47:305.39	Purchase of butane, propane and liquefied petroleum gases for private residential consumption. See RIB 16-021 for additional information.	0%	5069
47:305.46	Purchases made with U.S. Dept. of Agriculture food stamp coupons and purchases made under the Women, Infants, and Children's Program.	0%	5076
47:305.66	Sales to parish councils on aging.	0%	5098
47:302(D)	Advertising services rendered by advertising businesses including but not limited to advertising agencies, design firms, and print and broadcast media. Does not include advertising items that are mass-produced. <i>Nontaxable Service.</i>	0%	7009
47:303(A)(3)(a)	Credit for taxes paid to another state.	0%	7010
47:303.1	Sales to direct pay permit holders. (DP Numbers) or for hire carriers (FH number)	0%	7011
39:467	Exempt sales in and admissions to the Louisiana Superdome, Smoothie King Center, Zephyr Field, Cajundome and Baton Rouge River Center.	0%	7016
39:468	Exempt sales in and admissions to certain other public facilities.	0%	7017
39:467	Fifty percent of the cost price of admission tickets to events other than athletic contests or large scale bid-upon events which were not under contract on or before 9/1/2016 held in the Louisiana Superdome, Smoothie King Center, Zephyr Field, Cajundome and Baton Rouge River Center.	0%	7018
39:468	Fifty percent of the cost price of admission tickets to events other than athletic contests or large scale bid-upon events which were not under contract on or before 9/1/2016 held in certain other public facilities.	0%	7019
Industry and Manufacturing			
47:301(3)(c)	Separately stated charges to install board roads for oilfield operators.	0%	1004
47:301(7)(c)	Rentals or leases of property to be used in the performance of a contract with the U.S. Department of the Navy for the overhaul of a U.S. Navy vessel.	0%	1015
47:301(14)(h)	Lease or rental with an operator.	0%	1022
47:301(7)(k)	Lease or rental with an operator.	0%	1022
47:305.1	Sales and use of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in foreign and interstate coastwise commerce.	0%	5035
47:305.10	Property purchased for exclusive use outside the state (offshore).	0%	5042
47:305.19	Gross proceeds/receipts from the lease or rental of vessels for use offshore in mineral production, or for providing services to those engaged in mineral production.	0%	5056
Medical			
47:301(7)(e) 47:301(10)(p) 47:301(18)(c)	Purchases and leases of tangible personal property and sales of services to hospitals that provide free care to all patients. Includes supplies and equipment which are reasonably necessary for the operation of a free hospital.	0%	1017
47:301(10)(d)	Sales of any human tissue transplants, including human organs, bone, skin, cornea, blood, or blood products.	0%	1036
47:301(16)(j)	Materials used directly in the collection of blood.	0%	1091
47:301(16)(k)	Apheresis kits and leuko reduction filters.	0%	1092
47:305(D)(1)(k)	Sales or use of orthotic devices, prosthetic devices, hearing aids, prescription eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists or licensed chiropractors used exclusively by patient for personal use.	0%	5023
47:305(D)(1)(l)	Sales of ostomy, colostomy, ileostomy devices and equipment.	0%	5024
47:305(G)	Sales, purchases, leases or rentals of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription.	0%	5033
47:315.3	Sales and rentals paid by Medicare.	0%	7015