



STATE OF LOUISIANA
DEPARTMENT OF REVENUE

M. J. "MIKE" FOSTER, JR.
GOVERNOR

April 9, 1999

JOHN NEELY KENNEDY
SECRETARY

Louisiana Association of Independent Colleges and Universities
700 North 10th Street, Suite 210
Baton Rouge, Louisiana 70802-4507

Gentlemen:

This letter is written to acknowledge the sales and use tax exclusion provided to your member institutions under Revised Statute 47:301(8)(b). This exclusion is authorized by Act 1064 of the Regular Session of the 1990 Louisiana Legislature.

The purchase of tangible personal property, the purchase of taxable services, and the lease or rental of tangible personal property is excluded from the four-percent Louisiana sales tax when such transactions are directly related to the educational mission of the college or university. This exemption from the tax includes, but is not limited to, purchases of materials and supplies, utilities, telecommunications, and maintenance or repair services performed on tangible personal property belonging to the college or university.

The eight institutions belonging to the Louisiana Association of Independent Colleges and Universities at the present time, who are eligible for this exemption, are listed below. This department has not promulgated an exemption certificate for use by these qualifying institutions. A copy of this letter furnished to their vendors and suppliers will be sufficient documentation to exempt their purchase and lease transactions from the four-percent state sales tax.

1. Centenary College – Shreveport
2. Dillard University – New Orleans
3. Louisiana College – Pineville
4. Loyola University – New Orleans
5. Our Lady of Holy Cross College – New Orleans
6. Our Lady of the Lake College – Baton Rouge
7. Tulane University – New Orleans
8. Xavier University – New Orleans

Questions regarding this matter should be directed to this office.

Sincerely,

Mary Mhire
Revenue Accounts Auditor
Sales Tax Division
(225) 925-7356

BOBBY JINDAL
Governor



CYNTHIA BRIDGES
Secretary

State of Louisiana
Department of Revenue

June 9, 2009

Mr. Bret Pennison
Loyola University – New Orleans
6363 Saint Charles Avenue, Box 6
New Orleans, LA 70118

Re: Independent Colleges & Universities Exemption

Dear Mr. Pennison:

In response to your email concerning sales tax exemption for Loyola University, we offer the following information.

R.S.47:301(8)(b) provides an exclusion from state sales tax to accredited independent institutions of higher education which are members of the Louisiana Association of Independent Colleges and Universities. Loyola University – New Orleans is exempt from state sales tax under this exclusion.

The purchases of tangible personal property, taxable services, and lease or rental of tangible personal property are excluded from the four-percent state sales tax when such transactions are directly related to the educational mission of the university. This exemption from taxes includes, but is not limited to, purchases of materials and supplies, utilities, telecommunications, and maintenance or repair services performed on tangible personal property belonging to the university.

If I can provide any other information, please let me know.

This reply to your inquiry constitutes "informal advice" from the Louisiana Department of Revenue as contemplated by Louisiana Administrative Code 61:III.101(D)(3), which provides that informal advice does not have the force and effect of law and is not binding on the Department, the public, or the individual seeking advice. Informal advice will have no effect on an audit.

Sincerely,

A handwritten signature in cursive script that reads "Debra Guillory".

Debra Guillory
Revenue Tax Research Analyst
Taxpayer Services Division

Contributing to a better quality of life.