LOUISIANA DEPARTMENT of REVENUE

Annual Application for Exemption from Collection of Louisiana Sales Taxes at Certain Fundraising Activities

Louisiana Revised Statute 47:305.14

Submit completed form to:
Email: *non.profit@la.gov*

This form is for use by any domestic, civic, educational, historical, charitable, fraternal, or religious organizations which are nonprofit when applying for exemption from the collection of state sales tax on parking fees, admissions to, or sales of tangible personal property by the organization at fundraising events. Approval of the application does not exempt the applicant from taxes required by law to be paid on the applicant's purchases.

Answers to the questions below should be as full and complete as possible. Incomplete answers will cause the processing to be delayed or the exemption to be denied. Applications should be submitted as far in advance as possible but no later than thirty (30) days prior to the event. If this is a supplemental request adding or changing the fundraising event(s), please include a copy of the original request.

PLEASE PRINT OR TYPE

Exemption Expiration Date **December 31, 2026**			FEIN
Nonprofit Organization Name			
Represented by			Daytime Telephone Number
Address			
City		State	ZIP
Purpose of Organization			

Does this organization endorse candidates for political office, or is it otherwise involved in political activities? Yes ☐ No ☐

How many fundraising events does this application cover? _____ *If more than one fundraising event, please attach supplemental sheet provided to list information.*

EVENT

Description of Event			
Location of Event			
City	State	ZIP	Dates of Event

How will the proceeds after the payment of direct necessary expenses be used? *If the proceeds are to be donated to a nonprofit organization, explain how the organization will use the funds.*

Does this event have an agreement with a promoter, individual, or business that allows the promoter/individual/business to share in the proceeds from the event?

Yes ☐ No ☐ If "Yes," explain: _____

Does any profit-seeking business enterprise operating in the trade area where this event will be held sell products or services that are identical or similar to the products or services that will be sold by this organization during the fundraising event(s)?

Yes ☐ No ☐ If "Yes," explain: _____

If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event.

I hereby certify that the above-named organization is a bona fide domestic, civic, educational, historical, charitable, fraternal, or religious organization; that the organization is the actual sponsor of the event described; and that all the proceeds from the event, after necessary direct expenses, will be used to further the organization's own purpose or for the educational, charitable, religious, or historical restoration purpose stated above. The answers to the above questions are correct and complete to the best of my knowledge and belief. I also understand that any organization that fraudulently seeks exemption under La. R.S. 47:305.14 shall be subject to the civil and criminal penalties provided for in the statutes.

Representative *(Please print.)*	Signature	Date *(mm/dd/yyyy)*

OFFICE USE ONLY

LDR Representative Signature _____

☐ Approved: _____ (date)

☐ Disapproved: _____ (date)

Sales Tax Return Code: 5046	**Sales Tax Rate: 0% (1/1/2026 - 12/31/2026)**

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Yes ☐ No ☐ If "Yes, " explain: _____

If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event.

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Does this event have an agreement with a promoter, individual, or business that allows the promoter/individual/business to share in the proceeds from the event?

Yes ☐ No ☐ If "Yes," explain: _____

Does any profit-seeking business enterprise operating in the trade area where this event will be held sell products or services that are identical or similar to the products or services that will be sold by this organization during the fundraising event(s)?

Yes ☐ No ☐ If "Yes," explain: _____

If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event.

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General information

Exclusions and Exemptions for Nonprofit Organizations

The sales and use taxes imposed by the State of Louisiana do not apply to sales of tangible personal property at, admission charges for, outside gate admissions to, or parking fees associated with event(s) sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious organizations which are nonprofit. In order to qualify for the exemption, the organization must be a domestic nonprofit organization that is exempt under the Internal Revenue Code, and the entire proceeds (except for necessary related expenses) are used for educational, charitable, religious, or historical restoration purposes, including the furtherance of the civic, educational, historical, charitable, fraternal, or religious purpose of the organization.

The exemption does not apply to any event(s) intended to yield a profit to a promoter (individual or business) whose agreement with the nonprofit organization entitles the promoter to share in the gross proceeds of the event.

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

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

The sponsorship of any event(s) 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.

Louisiana Revised Statute 47:305.14 allows a non-profit organization to apply for a fundraising event exemption on an annual basis. Please include all fundraising event(s) planned for the year. If there is more than one event, use the supplemental sheet for the additional events. Use as many supplemental sheets as needed. If there is an additional fundraising event not included with the original application, submit a supplemental sheet describing the new fundraising event along with the original fundraising event exemption application. All applications must be submitted at least thirty (30) days before the first fundraising event to allow time for processing.

If approved, the nonprofit organization must inform vendors participating in the nonprofit event that state sales tax must be collected and remitted on all taxable transactions that occur during the event. If approved, the exemption certificate is only valid for the period and events listed in this application.

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 of Tax Appeals may overrule the Department and grant tax exempt status after a determination that the denial of tax exempt status was arbitrary, capricious, or unreasonable.

If you have any questions about the completion of this form, please email non.profit@la.gov.