



Louisiana Department of Public Safety  
Office of Motor Vehicles  
**Policy 49.08 Exempt From Sales Tax Electric Cooperatives**

**Section:** 4. Motor Vehicle Registration Requirements

**Effective Date:** 03/01/1993

**Revised Date:** 07/01/2018

**Authority:**

[R.S. 12:425](#)

To view Louisiana Statutes: <http://www.legis.state.la.us/>

**Definition:**

- Statute provides for a sales and use tax exemption for non-profit electrical cooperatives.

**Requirements:**

- Each cooperative shall pay annually, on or before the first day of July, to the Department of Revenue and Taxation, a fee of ten dollars (\$10.00) for each one hundred persons or fraction thereof to whom electricity is supplied within the state by it, but it shall be exempt from all other excise and income taxes whatsoever.
- The "all other excise and income taxes whatsoever" from which electrical cooperatives are exempted under the above statute includes both the state and the local sales and use taxes. However, the legislature has partially or fully suspended most exemptions from the state sales and use tax, including this one, since July, 1986. Electric cooperatives are exempt from local parish/municipality taxes; however, they are subject to the state sales/use tax at the tax rate for the periods as indicated below:

Period	Rate	No-Tax Field Code – Office Use Only
July 1, 1986 - June 30, 1987	1%	RE
July 1, 1987 - June 30, 1988	0%	EX
July 1, 1988 - July 31, 1988	1%	RE
August 1, 1988 - December 31, 1989	3%	RE
January 1, 1990 - July 9, 1990	2%	RE
July 10, 1990 - June 30, 1993	3%	RE
July 1, 1993 - June 30, 1997	4%	RE
July 1, 1997 - June 30, 2000	3%	RE
July 1, 2000 - June 30, 2009	4%	RE
July 1, 2009 - June 30, 2016	1%	RE
July 1, 2016- June 30, 2018	2%	RE
July 1, 2018- Present	0%	EX