Louisiana Department of Public Safety
Office of Motor Vehicles

Policy 49.09 Exemption From Sales Tax: Tulane University and Independent Colleges

Section: 4. Motor Vehicle Registration Requirements

Effective Date: 10/01/1996

Revised Date: 07/06/2017

Authority:
R.S. 47:301(8)(b)
To view Louisiana Statutes: http://www.legis.state.la.us/

General:

- By statute, a regionally accredited independent institution of higher education which is a member of the Louisiana Association of Independent Colleges and Universities is exempt from the payment of state sales or use tax on the lease or rental or the purchase of tangible personal property or services if such lease or rental or purchase is directly related to the educational mission of such institution.
- Pursuant to the provisions of Act 43 of the Louisiana Legislature of 1984, all property of the Board of Administrators of the Tulane Education Fund both present and future, was granted an exemption from all state, parochial and municipal taxation. Opinion number 82-1039 was hereby recalled February 28, 1984 and replaced by Opinion number 84-194 exempting Tulane University from all taxation.

Exemptions:

- **Tulane University -** exempt from sales/use tax
- **Independent Colleges -** The following member institutions are exempt from 4% state sales tax; however, they are required to pay appropriate parish/municipality tax.
    - Centenary College - Shreveport
    - Dillard University - New Orleans
    - Louisiana Christian University - Pineville
    - Loyola University - New Orleans
    - New Orleans Baptist Theological Seminary - New Orleans
    - Our Lady of Holy Cross - New Orleans
    - Our Lady of the Lake College - Baton Rouge
    - Saint Joseph Seminary College
    - Xavier University of Louisiana - New Orleans