

DEPARTMENT OF FINANCE
CITY OF NEW ORLEANS

LATOYA CANTRELL
MAYOR

NORMAN L. WHITE
CHIEF FINANCIAL OFFICER

June 9, 2022

From the Office of Chief Financial Officer, Norman L. White

Addendum to Policy Memorandum No. 9 (R): Travel and Business Expenses *plw*

Government employees must present sales tax exemption documentation when securing hotel accommodations for official city business travel. Documentation includes the following:

L.R.S. 47: 301 (1):

"Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect. The term "business" shall not be construed to include the occasional and isolated sales by a person who does not hold himself out as engaged in business.

L.R.S. 47:301 (8)(c):

(c)(i) For purposes of the payment of the state sales and use tax and the sales and use tax levied by any political subdivision, "person" shall not include this state, any parish, city and parish, municipality, district, or other political subdivision thereof, or any agency, board, commission, or instrumentality of this state or its political subdivisions.

(ii) Upon request by any political subdivision for an exemption identification number, the Department of Revenue shall issue such number. The secretary may promulgate rules and regulations in accordance with the Administrative Procedure Act to carry out the provisions of this Item.

Code of the City of New Orleans 150-801:

Exemption of the city and its agencies.

The city and its agencies shall be exempt from the payment of the sales and use tax imposed by this article.

(Code 1956, § 56-128)

Lastly, attached to this letter, for reference, is the 2022 Form R-1056, Certificate of Sales/Use Tax Exemption/Exclusion of Purchases by Political Subdivisions of the State of Louisiana, Louisiana R.S. 47:301(8)(c), signed by Comptroller Freda G. Richardson. Please note that annually this form is signed by the Comptroller of the City of New Orleans, and uploaded to the "The Neutral Ground" under Documents and Forms/Procedures/Finances found at <https://employee.nola.gov/forms/downloads/#52457>





**Certificate of Sales/Use Tax Exemption/
Exclusion of Purchases by Political
Subdivisions of the State of Louisiana**
Louisiana R.S. 47:301(8)(c)

PLEASE PRINT OR TYPE.

Political Subdivision CITY OF NEW ORLEANS		Louisiana Dept. of Revenue Registration No. (if applicable) N/A	
Address 1300 PERDIDO STREET, SUITE 3W03			
City NEW ORLEANS,		State LA	ZIP 70112

The above referenced entity does hereby certify that the entity is a public agency of the State of Louisiana with legal status as one of the following:

- ☐ State agency, board or commission
☒ Municipal government or instrumentality thereof
☐ Public Charter School (R.S. 17:3971-4001)
☐ Hospital service district
☐ Public housing authority
☐ Parish government or instrumentality thereof
☐ Parish school board or public school
☐ Law enforcement district
☐ Waterworks district
☐ Parish and municipal libraries
☐ Other _____

Purchases of tangible personal property and taxable services, and/or leases and rentals of tangible personal property by the above referenced political subdivision are totally exempted from the sales tax levied by the State as provided by R.S. 47:301(8)(c). The Louisiana Constitution, Article VI, §44(2) defines a political subdivision as "a parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions".

The authorized person for the political subdivision certifies that the entity meets the criteria for the sales tax exclusion under R.S. 47:301(8)(c), and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

Signature of Authorized Agent	
Authorized Agent Freda Richardson	Title Comptroller
Signature X <i>Freda Richardson</i>	Date (mm/dd/yyyy) 01/12/2022