

Updated 10/27/2020

DOMICILE CODE	1701	1700	1706	1702	1707	1705	1703	1708	1709	1710	1711
COLUMN	A	B	C	D	E	F	G	H	K	L	M
<b>LOCAL TAX RATES - FULL RATE</b>	<b>5.50%</b>	<b>5.50%</b>	<b>5.50%</b>	<b>6.00%</b>	<b>6.00%</b>	<b>5.50%</b>	<b>6.00%</b>	<b>6.00%</b>	<b>6.50%</b>	<b>7.50%*</b>	<b>7.50%*</b>
<b>Optional Exemption Rates Charged</b>	CITY OF BATON ROUGE / EBR PARISH SCHOOL DISTRICT	PARISH OF EBR / EBR PARISH SCHOOL DISTRICT	PARISH OF EBR / ZACHARY SCHOOL DISTRICT	CITY OF BAKER / BAKER SCHOOL DISTRICT	CITY OF BAKER / EBR PARISH SCHOOL DISTRICT	CITY OF ZACHARY / ZACHARY SCHOOL DISTRICT	CITY OF CENTRAL / CENTRAL SCHOOL DISTRICT	PARISH OF EBR / CENTRAL SCHOOL DISTRICT	AMERICANA EDD / ZACHARY SCHOOL DISTRICT	HARVESTON EDD / EBR SCHOOL DISTRICT	THIRD-FLORIDA EDD / EBR SCHOOL DISTRICT
1	<b>A - 3.0%</b>	<b>B - 3.0%</b>	<b>C - 3.0%</b>	<b>D - 4.5%</b>	<b>E - 3.5%</b>	<b>F - 3.0%</b>	<b>G - 4.5%</b>	<b>H - 4.5%</b>	<b>K - 4.0%</b>	<b>L - 5.0%</b>	<b>M - 5.0%</b>
2	<b>A - 3.0%</b>	<b>B - 3.0%</b>	<b>C - 3.0%</b>	<b>D - 4.5%</b>	<b>E - 3.5%</b>	<b>F - 3.0%</b>	<b>G - 4.5%</b>	<b>H - 4.5%</b>	<b>K - 4.0%</b>	<b>L - 5.0%</b>	<b>M - 5.0%</b>
3*	<b>A - 3.5%</b>	<b>B - 3.5%</b>	<b>C - 3.5%</b>	<b>D - 6.0%</b>	<b>E - 6.0%</b>	<b>F - 5.5%</b>	<b>G - 6.0%</b>	<b>H - 4.0%</b>	<b>K - 6.5%</b>	<b>L - 5.5%</b>	<b>M - 5.5%</b>
4	<b>A - 2.5%</b>	<b>B - 2.5%</b>	<b>C - 3.5%</b>	<b>D - 6.0%</b>	<b>E - 5.0%</b>	<b>F - 5.5%</b>	<b>G - 6.0%</b>	<b>H - 4.0%</b>	<b>K - 6.5%</b>	<b>L - 4.5%</b>	<b>M - 4.5%</b>
5	<b>A - 5.5%</b>	<b>B - 5.5%</b>	<b>C - 3.5%</b>	<b>D - 6.0%</b>	<b>E - 6.0%</b>	<b>F - 1.5%</b>	<b>G - 6.0%</b>	<b>H - 6.0%</b>	<b>K - 2.5%</b>	<b>L - 7.5%</b>	<b>M - 7.5%</b>

NOTE: If an exemption does not apply to a particular column, the full tax rate in that column is listed and should be charged on the applicable transaction.

Optional Exemption Explanations	Tax Levies Exempted
1 Qualifying prescription drugs and medical device sales R.S. 47:305(D)(1)(j) – (m)	.5% Sewer Tax, .5% Street GL Tax, .5% Street-MovEBR Tax, 1% (total) EBR School EFID Tax, 1% Zachary School EFID Tax
2 Qualifying food sales R.S. 47:305(D)(1)(n) – (r)	.5% Sewer Tax, .5% Street GL Tax, .5% Street-MovEBR Tax, 1% (total) EBR School EFID Tax, 1% Zachary School EFID Tax
3* Feminine Hygiene Products and Diapers 47:337.10(P), 337.10.2	2% City Tax, 2% Parish Tax
4 Sales of Custom Computer Software R.S. 47:301(16)(h), (23), 47:305.52 and 47:337.10 (E)	2% City Tax, 2% Parish Tax, EBR School 1% Gen Fund Tax
5 Repairs Shipped out of State R.S. 47:301(14)(g)(i)(bb) & 47:337.10(F)	2% City of Zachary Tax, 1% Zachary School General Tax, 1% Zachary School EFID Tax

\*EFFECTIVE DATE JANUARY 1, 2021