

District  
Director

Department of the Treasury  
500 Camp Street, New Orleans, La. 70130

Louisiana State University  
Medical Center  
Suite 1510  
Canal La Salle Building  
1440 Canal Street  
New Orleans, LA 70112

Person to Contact:  
C.H. Redding  
Telephone Number:  
(504) 589-2382  
Refer Reply to:  
E:QRS:CHR  
Date:  
June 26, 1980

Attn: A. Lionel Toal  
Director of Accounting Services

*Accounting 18*

Gentlemen:

In your letter of May 23, 1980, you requested a ruling as to whether the Louisiana State University Medical Center is tax exempt.

Under Section 115 of the Internal Revenue Code, gross income does not include:

- 1) income derived from any public utility or the exercise of any essential government function and accruing to a State or any political subdivision thereof, or the District of Columbia, or
- 2) income accruing to the government of any possession of the United States, or any political subdivision thereof.

For the purpose of Section 170(c)(1), Internal Revenue Code, the term charitable contribution means a contribution or gift to or for the use of a State, a possession of the United States or any political subdivision of any of the foregoing or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.

Based on the available information on hand, it is our opinion that the income is exempt to the Louisiana State University Medical Center under Section 115, Internal Revenue Code and that contributions to the Louisiana State University Medical Center are deductible as provided by Section 170(b)(1)(A) of the Internal Revenue Code.

This is a determination letter.

Sincerely,



Jack Chivatero  
District Director