

2018 Second Extraordinary Session

HOUSE BILL NO. 11

BY REPRESENTATIVES TERRY LANDRY, CONNICK, JACKSON, JOHNSON,
LEGER, MARINO, REYNOLDS, SHADOIN, AND STAGNI

TAX/SALES-USE, STATE: Provides with respect to the rate and base of state sale and use
taxes (Item #22)

1 AN ACT

2 To amend and reenact R.S. 47:301(16)(o), 302(R)(2) and (3), (S), (T), (X)(introductory

3 paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and

4 (AA)(32)(introductory paragraph), 305.37(A), 321(H)(2) through (6), and (I) through

5 (K), and 321.1(A) through (C), (F)(introductory paragraph), (F)(66)(introductory

6 paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P),

7 (Q), and (R), to enact R.S 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J),

8 and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 321.1(E), 331(T) and

9 Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to

10 state sales and use taxes; to provide for the tax rate; to provide for the applicability

11 of certain exclusions and exemptions applicable to certain taxes; to provide for

12 effectiveness; and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 47:301(16)(o), 302(R)(2) and (3), (S), (T), (X)(introductory

15 paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and

16 (AA)(32)(introductory paragraph), 305.37(A), 321(H)(2) through (6), and (I) through (K),

17 and 321.1(A) through (C), (F)(introductory paragraph), (F)(66)(introductory paragraph),

18 (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R) are

1 hereby amended and reenacted and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and
2 (J), and 331(V) and (W) are hereby enacted to read as follows:

3 §301. Definitions

4 As used in this Chapter the following words, terms, and phrases have the
5 meanings ascribed to them in this Section, unless the context clearly indicates a
6 different meaning:

7 * * *

8 (16)

9 * * *

10 (o)(i) ~~Solely for purposes of the imposition of the sales and use tax levied by~~
11 ~~the state under R.S. 47:302, 321, and 331, the~~ The term "tangible personal property"
12 shall not include machinery and equipment as defined in and subject to the
13 requirements of R.S. 47:301(3)(i)(ii) which is purchased by a utility regulated by the
14 Public Service Commission or the council of the City of New Orleans. For the
15 purposes of this Paragraph, the term "utility" shall mean a person regulated by the
16 Public Service Commission or the council of the City of New Orleans who is
17 assigned a North American Industrial Classification System Code 22111, Electric
18 Power Generation, as it existed in 2002. Such utility shall also be considered a
19 "manufacturer" for purposes of R.S. 47:301(3)(i)(ii).

20 * * *

21 §302. Imposition of tax

22 * * *

23 R.

24 * * *

25 (2) Notwithstanding any other provision of law to the contrary, including but
26 not limited to any contrary provisions of this Chapter, the exemption provided for
27 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
28 from July 1, 2007, through June 30, 2018.

1 (3) Notwithstanding any other provision of law to the contrary which makes
2 any sales and use tax exemption inapplicable, inoperable, and of no effect, the
3 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective
4 from January 1, 1998, through June 30, 2018.

5 S. Notwithstanding any other provision of law to the contrary and
6 specifically notwithstanding any provision enacted during the 2004 First
7 Extraordinary Session which makes any sales and use tax exemption inapplicable,
8 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
9 applicable, operable, and effective for all taxable periods beginning on or after July
10 1, 2007, through June 30, 2018.

11 T. Notwithstanding any other provision of law to the contrary and
12 specifically notwithstanding any provision enacted to make any sales and use tax
13 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.
14 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009,
15 through June 30, 2018.

16 * * *

17 X. Notwithstanding any other provision of law to the contrary, including but
18 not limited to any contrary provisions of this Chapter, for the period April 1, 2016,
19 through ~~July 1, 2018~~ June 30, 2018, there shall be no ~~exclusions and exemptions, and~~
20 no exclusions as defined in R.S. 47:301, to the tax levied pursuant to the provisions
21 of this Section except for exemptions and exclusions for sales or purchases of the
22 following items and for those items enumerated in Subsection AA of this Section:

23 * * *

24 AA. Notwithstanding any other provision of this Section to the contrary,
25 except as provided in Paragraphs (29) through (32) of this Subsection, beginning
26 July 1, 2016, through June 30, 2018, the following specific exclusions and
27 exemptions shall be applicable to the tax levied pursuant to the provisions of this
28 Section:

29 * * *

1 (29) Beginning July 1, 2017, through June 30, 2018, the exclusion for
2 surface preparation, painting, and coating fixed or rotary wing aircraft and certified
3 transport category aircraft registered outside of this state, as provided in R.S.
4 47:301(14)(g)(iv).

5 (30) Beginning July 1, 2017, through June 30, 2018, purchases and leases
6 by qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.

7 (31) Beginning July 1, 2017, through June 30, 2018, sales and purchases of
8 medical devices used by patients under the supervision of a physician, as provided
9 in R.S. 47:305(D)(1)(s).

10 (32) Beginning October 1, 2017, through June 30, 2018:

11 * * *

12 BB. Notwithstanding any other provision of law to the contrary, including
13 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
14 there shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax
15 levied pursuant to the provisions of this Section, except for the retail sale, use,
16 consumption, distribution, or storage for use or consumption of the following:

17 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
18 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
19 Louisiana.

20 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
21 Louisiana.

22 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
23 Louisiana.

24 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
25 Louisiana.

26 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
27 Constitution of Louisiana.

28 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
29 provided in Article VII, Section 27 of the Constitution of Louisiana.

- 1 (7) Sales to the United States government and its agencies as provided in
2 R.S. 47:301(10)(g).
- 3 (8) Other constructions permanently attached to the ground as provided in
4 R.S. 47:301(16)(l).
- 5 (9) Installation charges on tangible personal property as provided in R.S.
6 47:301(3)(a).
- 7 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 8 (11) Transactions involving the construction or overhaul of United States
9 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 10 (12) Property purchased for exclusive use outside the state as provided in
11 R.S. 47:305.10.
- 12 (13) Sales, leases, or rentals of tangible personal property paid by or under
13 the provisions of Medicare as provided in R.S. 47:315.3.
- 14 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 15 (15) Sales of raw agricultural commodities as provided in R.S.
16 47:301(10)(e).
- 17 (16) Sales of food by a youth-serving organization chartered by the Congress
18 of the United States as provided in R.S. 47:301(10)(h).
- 19 (17) Tangible personal property sold or donated to a food bank as provided
20 in R.S. 47:301(10)(j) and (18)(a)(i).
- 21 (18) Materials used in the collection of blood as provided in R.S.
22 47:301(16)(j).
- 23 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
24 47:301(16)(k).
- 25 (20) Donations to schools and food banks from resale inventory as provided
26 in R.S. 47:301(18)(a).
- 27 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
28 47:301(3)(e) and (13)(b).

- 1 (22) Leases or rentals of railroad rolling stock as provided in R.S.
2 47:301(4)(k).
- 3 (23) Sales, purchases and leases of tangible personal property by free
4 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 5 (24) Purchases by a nonprofit entity that sells donated goods as provided in
6 R.S. 47:301(8)(f).
- 7 (25) Tangible personal property for resale as provided in R.S.
8 47:301(10)(a)(i).
- 9 (26) Purchases of property for lease or rental as provided in R.S.
10 47:301(10)(a)(iii) and (18)(a)(iii).
- 11 (27) Isolated or occasional sales of tangible personal property by a person
12 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 13 (28) Use of a motor vehicle in Louisiana by a member of the active duty
14 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 15 (29) Purchases made under the Supplemental Nutrition Assistance Program
16 and through WIC Program Vouchers as provided in R.S. 47:305.46.
- 17 (30) An article traded in on the purchase of tangible personal property as
18 provided in R.S. 47:301(13)(a).
- 19 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 20 (32) Stocks, bonds, notes, and other obligations or securities as provided in
21 R.S. 47:301(16)(b)(i).
- 22 (33) Credit for sales and use taxes paid to another state on tangible personal
23 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 24 (34) Work product of certain professionals as provided in R.S.
25 47:301(16)(e).
- 26 (35) Sales through a coin-operated vending machine as provided in
27 R.S.47:301(10)(b)(i).
- 28 (36) Purchases of food items for school lunch and breakfast programs by a
29 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

- 1 (37) Funeral directing services as provided in R.S. 47:301(14)(j).
- 2 (38) Feed and feed additives for animals held for business purposes as
3 provided in R.S. 47:305(A)(4).
- 4 (39) Farm products produced and used by farmers as provided in R.S.
5 47:305(B).
- 6 (40) Sale of fertilizer and containers to farmers as provided in R.S.
7 47:305(D)(1)(f).
- 8 (41) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 9 (42) Sales of pesticides for agricultural purposes as provided in R.S.
10 47:305.8.
- 11 (43) The cost price for the printing of a news publication as provided in R.S.
12 47:301(3)(h).
- 13 (44) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 14 (45) Leases or rentals of a crane and related equipment with an operator as
15 provided in R.S. 47:301(7)(k).
- 16 (46) Sales by and to the state and its political subdivisions as provided in
17 R.S. 47:301(8)(c).
- 18 (47) Sales of materials for further processing as provided in R.S.
19 47:301(10)(c)(i)(aa).
- 20 (48) The sales price for new farm equipment used in poultry production as
21 provided in R.S. 47:301(13)(c).
- 22 (49) A factory built home as provided in R.S. 47:301(16)(g).
- 23 (50) Any advertising service rendered by an advertising business as provided
24 in R.S. 47:302(D).
- 25 (51) Sales of livestock, poultry, and other farm products direct from a farm
26 as provided in R.S. 47:305(A)(1).
- 27 (52) Sales of livestock at a public sale sponsored by a breeders' or registry
28 association or at a livestock auction market as provided in R.S. 47:305(A)(2).

1 (53) Sales of agricultural commodities by a person other than the producer,
2 for use in further processing as provided in R.S. 47:305(A)(3).

3 (54) Transactions in interstate commerce and tangible personal property
4 imported into this state, or produced or manufactured in this state, for export as
5 provided in R.S. 47:305(E).

6 (55) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

7 (56) The sales price of new farm equipment, including polyroll tubing, as
8 provided in R.S. 47:305.25.

9 (57) A truck and trailer if used at least eighty percent of the time in interstate
10 commerce as provided in R.S. 47:305.50(A).

11 (58) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
12 as provided in 47:305.45 and 305.50(F).

13 (59) Sales or purchases by councils on aging as provided in R.S. 47:305.66.

14 (60) Sales of pharmaceuticals administered to livestock for agricultural
15 purposes as provided in R.S. 47:301(16)(f).

16 (61) Materials used in the production of crawfish and catfish as provided in
17 R.S. 47:305(A)(5) and (6).

18 (62) Sales of room rentals by a camp or retreat facility owned by a nonprofit
19 organization as provided in R.S. 47:301(6)(b).

20 (63) Sales of room rentals by a homeless shelter as provided in R.S.
21 47:301(6)(c).

22 (64) Sales, leases, and rentals of tangible personal property to Boys State of
23 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
24 and (10)(r).

25 (65) Sales or purchases of fire-fighting equipment by a volunteer fire
26 department as provided in R.S. 47:301(10)(o).

27 (66) Sales to, and leases, rentals, and use of educational materials and
28 equipment used for classroom instruction by a parochial and private elementary and
29 secondary school that complies with the court order from the Dodd Brumfield

1 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
2 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

3 (67) Sales by a parochial and private elementary and secondary school that
4 complies with the court order from the Dodd Brumfield decision and Section
5 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
6 (18)(e)(i).

7 (68) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
8 an athletic and entertainment event held for or by an elementary or secondary school
9 and membership fees or dues of a nonprofit, civic association.

10 (69) Sales or use of orthotic devices, prosthetic devices, hearing aids,
11 eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist,
12 or licensed chiropractor used exclusively by the patient for personal use as provided
13 in R.S. 47:305(D)(1)(k).

14 (70) Sales or use of ostomy, colostomy, and ileostomy devices and
15 equipment as provided in R.S. 47:305(D)(1)(l).

16 (71) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

17 (72) Sales of orthotic and prosthetic devices and restorative materials utilized
18 and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

19 (73) Sales or use of adaptive driving equipment and motor vehicle
20 modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

21 (74) Sales or use of a meal by an educational institution, medical facility,
22 mental institution, and an occasional meal furnished by an educational, religious, or
23 medical organization as provided in R.S. 47:305(D)(2).

24 (75) Purchases or rentals of renal dialysis machines, parts, materials, and
25 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

26 (76) Sales of admission to entertainment events by a Little Theater
27 organization as provided in R.S. 47:305.6.

28 (77) Sales of admission to musical performances sponsored by a nonprofit
29 organization as provided in R.S. 47:305.7.

1 (78) Sales of admissions to entertainment events sponsored by domestic
2 nonprofit charitable, religious, and educational organizations as provided in R.S.
3 47:305.13.

4 (79) Sales of admissions, parking fees, and sales of tangible personal
5 property at events sponsored by domestic, civic, educational, historical, charitable,
6 fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

7 (80) Sales of admissions and parking fees at fairs and festivals sponsored by
8 nonprofit organizations as provided in R.S. 47:305.18.

9 (81) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
10 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

11 (82) Sales of butane, propane, or other liquified petroleum gases for private,
12 residential consumption as provided in R.S. 47:305.39.

13 (83) Sales and purchases by certain organizations that provide training for
14 blind persons as provided in R.S. 47:305.15.

15 (84) Purchases and leases by qualified radiation therapy treatment centers as
16 provided in R.S. 47:305.64.

17 (85) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
18 47:301(10)(c)(ii)(aa).

19 (86) Rentals or leases of certain oilfield property for re-lease or re-rental as
20 provided in R.S. 47:301(7)(b).

21 (87) Sales of aircraft manufactured in Louisiana with a capacity in excess of
22 eight persons as provided in R.S. 47:301(10)(m).

23 (88) Labor, materials, services, and supplies used for the repair, renovation,
24 or conversion of drilling rig machinery and equipment which become component
25 parts of a drilling rig used exclusively for exploration or development of minerals as
26 provided in R.S. 47:301(14)(g)(iii).

27 (89) Repairs and materials used on drilling rigs and equipment used
28 exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

1 (90) Sales by thrift shops located on military installations as provided in R.S.
2 47:305.14(A)(4).

3 (91) Leases or rentals of vessels for use in offshore mineral production or the
4 provision of services to those engaged in mineral production as provided in R.S.
5 47:305.19.

6 (92) Sales of gasohol as provided in R.S. 47:305.28.

7 (93) Sales or purchases by sheltered workshops as provided in R.S.
8 47:305.38.

9 (94) Pharmaceutical samples manufactured or imported into the state free of
10 charge as provided in R.S. 47:305.47.

11 (95) The exclusion for surface preparation, painting, and coating fixed or
12 rotary wing aircraft and certified transport category aircraft registered outside of this
13 state, as provided in R.S. 47:301(14)(g)(iv).

14 (96) Sales of platinum, gold, and silver bullion, that is valued solely upon its
15 precious metal content, whether in coin or ingot form as provided in R.S.
16 47:301(16)(b)(ii)(aa).

17 (97) Sales of certain numismatic coins as provided in R.S.
18 47:301(16)(b)(ii)(bb) and (cc).

19 (98) Refunds for purchases of tangible personal property by international
20 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
21 51:1301 et seq.

22 (99) Purchases, use, and lease of manufacturing machinery and equipment
23 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

24 (100) Purchase of machinery and equipment by a utility regulated by the
25 Public Service Commission or the council of the City of New Orleans as provided
26 in R.S. 47:301(16)(o) or purchase of machinery and equipment by a nonprofit
27 electric cooperative as provided in R.S. 12:425.

28 (101) Sales or use of diesel fuel, butane, propane, or other gases used or
29 consumed for farm purposes as provided in R.S. 47:305.37(A).

1 (102) The use of steam produced through the processing of a raw agricultural
 2 product used in a facility predominately and directly engaged in the processing of an
 3 agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based
 4 on being assigned a North American Industrial Classification System Code within
 5 the agricultural, forestry, fishing, and hunting Sector 11.

6 CC. The provisions of Subsection BB shall supercede and control to the
 7 extent of conflict with any other provision of law beginning July 1, 2018.

8 * * *

9 §305.37. Exclusions and exemptions; diesel fuel, butane, propane, or other ~~liquefied~~
 10 ~~petroleum~~ gases used for farm purposes

11 A. The state taxes imposed by R.S. 47:302(A), R.S. 47:321(A), and R.S.
 12 47:331(A) shall not apply to diesel fuel, butane, propane, or other ~~liquefied~~
 13 ~~petroleum~~ gases used or consumed for farm purposes by a commercial farmer as
 14 defined in R.S. 47:301(30). The secretary of the Department of Revenue shall adopt
 15 and promulgate rules and regulations necessary to effectuate the exemptions granted
 16 by this Section.

17 * * *

18 §321. Imposition of tax

19 * * *

20 H.

21 * * *

22 (2) Notwithstanding any other provision of law to the contrary, including but
 23 not limited to any contrary provisions of this Chapter, the exemption provided for
 24 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
 25 from July 1, 2007, through June 30, 2018.

26 (3) Notwithstanding any other provision of the law or any other provision
 27 of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for
 28 new boats, vessels, or other water craft used as demonstrators shall be applicable,

1 operable, and effective for all taxable periods beginning on or after July 1, 2009,
2 through June 30, 2018.

3 (4) Notwithstanding any other provision of law to the contrary, including but
4 not limited to any contrary provisions of this Chapter, the exemption provided for
5 in R.S. 47:305.63 shall be applicable, operable, and effective from July 1, 2009,
6 through June 30, 2018.

7 (5) Notwithstanding any other provision of law to the contrary, including but
8 not limited to any contrary provisions of this Chapter, the exemption provided for
9 in R.S. 47:305.64 shall be applicable, operable, and effective from July 1, 2009,
10 through June 30, 2018.

11 (6) Notwithstanding any other provision of law to the contrary which makes
12 any sales and use tax exemption inapplicable, inoperable, and of no effect, the
13 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective
14 from January 1, 1998, through June 30, 2018.

15 I. Notwithstanding any other provision of law to the contrary and specifically
16 notwithstanding any provision enacted during the 2004 First Extraordinary Session
17 which makes any sales and use tax exemption inapplicable, inoperable, and of no
18 effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and
19 effective for all taxable periods beginning on or after July 1, 2007, through June 30,
20 2018.

21 J. Notwithstanding any other provision of law to the contrary and
22 specifically notwithstanding any provision enacted to make any sales and use tax
23 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.
24 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009,
25 through June 30, 2018.

26 K. Notwithstanding the provisions of Subsection H of this Section or any
27 other provision of this Chapter to the contrary, for taxable periods beginning on or
28 after July 1, 2008, through June 30, 2018, the exemptions to the tax levied by this

1 Section for electric power or energy, natural gas, steam, and water shall be
2 applicable, operative, and effective.

3 * * *

4 P. Notwithstanding any other provision of law to the contrary, including but
5 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
6 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
7 pursuant to the provisions of this Section, except for the retail sale, use,
8 consumption, distribution, or storage for use or consumption of the following:

9 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
10 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
11 Louisiana.

12 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
13 Louisiana.

14 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
15 Louisiana.

16 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
17 Louisiana.

18 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
19 Constitution of Louisiana.

20 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
21 provided in Article VII, Section 27 of the Constitution of Louisiana.

22 (7) Sales to the United States government and its agencies as provided in
23 R.S. 47:301(10)(g).

24 (8) Other constructions permanently attached to the ground as provided in
25 R.S. 47:301(16)(l).

26 (9) Installation charges on tangible personal property as provided in R.S.
27 47:301(3)(a).

28 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

- 1 (11) Transactions involving the construction or overhaul of United States
2 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 3 (12) Property purchased for exclusive use outside the state as provided in
4 R.S. 47:305.10.
- 5 (13) Sales, leases, or rentals of tangible personal property paid by or under
6 the provisions of Medicare as provided in R.S. 47:315.3.
- 7 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 8 (15) Sales of raw agricultural commodities as provided in R.S.
9 47:301(10)(e).
- 10 (16) Sales of food by a youth-serving organization chartered by the Congress
11 of the United States as provided in R.S. 47:301(10)(h).
- 12 (17) Tangible personal property sold or donated to a food bank as provided
13 in R.S. 47:301(10)(j) and (18)(a)(i).
- 14 (18) Materials used in the collection of blood as provided in R.S.
15 47:301(16)(j).
- 16 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
17 47:301(16)(k).
- 18 (20) Donations to schools and food banks from resale inventory as provided
19 in R.S. 47:301(18)(a).
- 20 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
21 47:301(3)(e) and (13)(b).
- 22 (22) Leases or rentals of railroad rolling stock as provided in R.S.
23 47:301(4)(k).
- 24 (23) Sales, purchases and leases of tangible personal property by free
25 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 26 (24) Purchases by a nonprofit entity that sells donated goods as provided in
27 R.S. 47:301(8)(f).
- 28 (25) Tangible personal property for resale as provided in R.S.
29 47:301(10)(a)(i).

- 1 (26) Purchases of property for lease or rental as provided in R.S.
2 47:301(10)(a)(iii) and (18)(a)(iii).
- 3 (27) Isolated or occasional sales of tangible personal property by a person
4 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 5 (28) Use of a motor vehicle in Louisiana by a member of the active duty
6 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 7 (29) Purchases made under the Supplemental Nutrition Assistance Program
8 and through WIC Program Vouchers as provided in R.S. 47:305.46.
- 9 (30) An article traded in on the purchase of tangible personal property as
10 provided in R.S. 47:301(13)(a).
- 11 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 12 (32) Stocks, bonds, notes, and other obligations or securities as provided in
13 R.S. 47:301(16)(b)(i).
- 14 (33) Credit for sales and use taxes paid to another state on tangible personal
15 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 16 (34) Work product of certain professionals as provided in R.S.
17 47:301(16)(e).
- 18 (35) Sales through a coin-operated vending machine as provided in
19 R.S.47:301(10)(b)(i).
- 20 (36) Purchases of food items for school lunch and breakfast programs by a
21 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 22 (37) Funeral directing services as provided in R.S. 47:301(14)(j).
- 23 (38) Feed and feed additives for animals held for business purposes as
24 provided in R.S. 47:305(A)(4).
- 25 (39) Farm products produced and used by farmers as provided in R.S.
26 47:305(B).
- 27 (40) Sale of fertilizer and containers to farmers as provided in R.S.
28 47:305(D)(1)(f).
- 29 (41) Sales of seeds for planting crops as provided in R.S. 47:305.3.

- 1 (42) Sales of pesticides for agricultural purposes as provided in R.S.
2 47:305.8.
- 3 (43) The cost price for the printing of a news publication as provided in R.S.
4 47:301(3)(h).
- 5 (44) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 6 (45) Leases or rentals of a crane and related equipment with an operator as
7 provided in R.S. 47:301(7)(k).
- 8 (46) Sales by and to the state and its political subdivisions as provided in
9 R.S. 47:301(8)(c).
- 10 (47) Sales of materials for further processing as provided in R.S.
11 47:301(10)(c)(i)(aa).
- 12 (48) The sales price for new farm equipment used in poultry production as
13 provided in R.S. 47:301(13)(c).
- 14 (49) A factory built home as provided in R.S. 47:301(16)(g).
- 15 (50) Any advertising service rendered by an advertising business as provided
16 in R.S. 47:302(D).
- 17 (51) Sales of livestock, poultry, and other farm products direct from a farm
18 as provided in R.S. 47:305(A)(1).
- 19 (52) Sales of livestock at a public sale sponsored by a breeders' or registry
20 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 21 (53) Sales of agricultural commodities by a person other than the producer,
22 for use in further processing as provided in R.S. 47:305(A)(3).
- 23 (54) Transactions in interstate commerce and tangible personal property
24 imported into this state, or produced or manufactured in this state, for export as
25 provided in R.S. 47:305(E).
- 26 (55) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 27 (56) The sales price of new farm equipment, including polyroll tubing, as
28 provided in R.S. 47:305.25.

1 (57) A truck and trailer if used at least eighty percent of the time in interstate
2 commerce as provided in R.S. 47:305.50(A).

3 (58) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
4 as provided in 47:305.45 and 305.50(F).

5 (59) Sales or purchases by councils on aging as provided in R.S. 47:305.66.

6 (60) Sales of pharmaceuticals administered to livestock for agricultural
7 purposes as provided in R.S. 47:301(16)(f).

8 (61) Materials used in the production of crawfish and catfish as provided in
9 R.S. 47:305(A)(5) and (6).

10 (62) Sales of room rentals by a camp or retreat facility owned by a nonprofit
11 organization as provided in R.S. 47:301(6)(b).

12 (63) Sales of room rentals by a homeless shelter as provided in R.S.
13 47:301(6)(c).

14 (64) Sales, leases, and rentals of tangible personal property to Boys State of
15 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
16 and (10)(r).

17 (65) Sales or purchases of fire-fighting equipment by a volunteer fire
18 department as provided in R.S. 47:301(10)(o).

19 (66) Sales to, and leases, rentals, and use of educational materials and
20 equipment used for classroom instruction by a parochial and private elementary and
21 secondary school that complies with the court order from the Dodd Brumfield
22 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
23 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

24 (67) Sales by a parochial and private elementary and secondary school that
25 complies with the court order from the Dodd Brumfield decision and Section
26 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
27 (18)(e)(i).

1 (68) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
2 an athletic and entertainment event held for or by an elementary or secondary school
3 and membership fees or dues of a nonprofit, civic association.

4 (69) Sales or use of orthotic devices, prosthetic devices, hearing aids,
5 eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist,
6 or licensed chiropractor used exclusively by the patient for personal use as provided
7 in R.S. 47:305(D)(1)(k).

8 (70) Sales or use of ostomy, colostomy, and ileostomy devices and
9 equipment as provided in R.S. 47:305(D)(1)(l).

10 (71) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

11 (72) Sales of orthotic and prosthetic devices and restorative materials utilized
12 and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

13 (73) Sales or use of adaptive driving equipment and motor vehicle
14 modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

15 (74) Sales or use of a meal by an educational institution, medical facility,
16 mental institution, and an occasional meal furnished by an educational, religious, or
17 medical organization as provided in R.S. 47:305(D)(2).

18 (75) Purchases or rentals of renal dialysis machines, parts, materials, and
19 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

20 (76) Sales of admission to entertainment events by a Little Theater
21 organization as provided in R.S. 47:305.6.

22 (77) Sales of admission to musical performances sponsored by a nonprofit
23 organization as provided in R.S. 47:305.7.

24 (78) Sales of admissions to entertainment events sponsored by domestic
25 nonprofit charitable, religious, and educational organizations as provided in R.S.
26 47:305.13.

27 (79) Sales of admissions, parking fees, and sales of tangible personal
28 property at events sponsored by domestic, civic, educational, historical, charitable,
29 fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

1 (80) Sales of admissions and parking fees at fairs and festivals sponsored by
2 nonprofit organizations as provided in R.S. 47:305.18.

3 (81) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
4 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

5 (82) Sales of butane, propane, or other liquified petroleum gases for private,
6 residential consumption as provided in R.S. 47:305.39.

7 (83) Sales and purchases by certain organizations that provide training for
8 blind persons as provided in R.S. 47:305.15.

9 (84) Purchases and leases by qualified radiation therapy treatment centers as
10 provided in R.S. 47:305.64.

11 (85) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
12 47:301(10)(c)(ii)(aa).

13 (86) Rentals or leases of certain oilfield property for re-lease or re-rental as
14 provided in R.S. 47:301(7)(b).

15 (87) Sales of aircraft manufactured in Louisiana with a capacity in excess of
16 eight persons as provided in R.S. 47:301(10)(m).

17 (88) Labor, materials, services, and supplies used for the repair, renovation,
18 or conversion of drilling rig machinery and equipment which become component
19 parts of a drilling rig used exclusively for exploration or development of minerals as
20 provided in R.S. 47:301(14)(g)(iii).

21 (89) Repairs and materials used on drilling rigs and equipment used
22 exclusively for exploration of development of minerals as provided in R.S. 47:305(I).

23 (90) Sales by thrift shops located on military installations as provided in R.S.
24 47:305.14(A)(4).

25 (91) Leases or rentals of vessels for use in offshore mineral production or the
26 provision of services to those engaged in mineral production as provided in R.S.
27 47:305.19.

28 (92) Sales of gasohol as provided in R.S. 47:305.28.

1 (93) Sales or purchases by sheltered workshops as provided in R.S.
2 47:305.38.

3 (94) Pharmaceutical samples manufactured or imported into the state free of
4 charge as provided in R.S. 47:305.47.

5 (95) The exclusion for surface preparation, painting, and coating fixed or
6 rotary wing aircraft and certified transport category aircraft registered outside of this
7 state, as provided in R.S. 47:301(14)(g)(iv).

8 (96) Sales of platinum, gold, and silver bullion, that is valued solely upon its
9 precious metal content, whether in coin or ingot form as provided in R.S.
10 47:301(16)(b)(ii)(aa).

11 (97) Sales of certain numismatic coins as provided in R.S.
12 47:301(16)(b)(ii)(bb) and (cc).

13 (98) Refunds for purchases of tangible personal property by international
14 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
15 51:1301 et seq.

16 (99) Purchases, use, and lease of manufacturing machinery and equipment
17 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

18 (100) Purchase of machinery and equipment by a utility regulated by the
19 Public Service Commission or the council of the City of New Orleans as provided
20 in R.S. 47:301(16)(o) or purchase of machinery and equipment by a nonprofit
21 electric cooperative as provided in R.S. 12:425.

22 (101) Sales or use of diesel fuel, butane, propane, or other gases used or
23 consumed for farm purposes as provided in R.S. 47:305.37(A).

24 (102) The use of steam produced through the processing of a raw agricultural
25 product used in a facility predominately and directly engaged in the processing of an
26 agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based
27 on being assigned a North American Industrial Classification System Code within
28 the agricultural, forestry, fishing, and hunting Sector 11.

1 (68) Beginning July 1, 2017, ~~through June 30, 2018~~, purchases and leases by
2 qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.

3 (69) Beginning July 1, 2017, ~~through June 30, 2018~~, sales and purchases of
4 medical devices used by patients under the supervision of a physician, as provided
5 in R.S. 47:305(D)(1)(s).

6 (70) Beginning October 1, 2017, ~~through June 30, 2018~~:

7 * * *

8 I. Notwithstanding any other provision of law to the contrary, including but
9 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
10 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
11 pursuant to the provisions of this Section, except for the retail sale, use,
12 consumption, distribution, or storage for use or consumption of the following:

13 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
14 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
15 Louisiana.

16 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
17 Louisiana.

18 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
19 Louisiana.

20 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
21 Louisiana.

22 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
23 Constitution of Louisiana.

24 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
25 provided in Article VII, Section 27 of the Constitution of Louisiana.

26 (7) Sales to the United States government and its agencies as provided in
27 R.S. 47:301(10)(g).

28 (8) Other constructions permanently attached to the ground as provided in
29 R.S. 47:301(16)(l).

- 1 (9) Installation charges on tangible personal property as provided in R.S.
2 47:301(3)(a).
- 3 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 4 (11) Transactions involving the construction or overhaul of United States
5 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 6 (12) Property purchased for exclusive use outside the state as provided in
7 R.S. 47:305.10.
- 8 (13) Sales, leases, or rentals of tangible personal property paid by or under
9 the provisions of Medicare as provided in R.S. 47:315.3.
- 10 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 11 (15) Sales of raw agricultural commodities as provided in R.S.
12 47:301(10)(e).
- 13 (16) Sales of food by a youth-serving organization chartered by the Congress
14 of the United States as provided in R.S. 47:301(10)(h).
- 15 (17) Tangible personal property sold or donated to a food bank as provided
16 in R.S. 47:301(10)(j) and (18)(a)(i).
- 17 (18) Materials used in the collection of blood as provided in R.S.
18 47:301(16)(j).
- 19 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
20 47:301(16)(k).
- 21 (20) Donations to schools and food banks from resale inventory as provided
22 in R.S. 47:301(18)(a).
- 23 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
24 47:301(3)(e) and (13)(b).
- 25 (22) Leases or rentals of railroad rolling stock as provided in R.S.
26 47:301(4)(k).
- 27 (23) Sales, purchases and leases of tangible personal property by free
28 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

- 1 (24) Purchases by a nonprofit entity that sells donated goods as provided in
2 R.S. 47:301(8)(f).
- 3 (25) Tangible personal property for resale as provided in R.S.
4 47:301(10)(a)(i).
- 5 (26) Purchases of property for lease or rental as provided in R.S.
6 47:301(10)(a)(iii) and (18)(a)(iii).
- 7 (27) Isolated or occasional sales of tangible personal property by a person
8 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 9 (28) Use of a motor vehicle in Louisiana by a member of the active duty
10 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 11 (29) Purchases made under the Supplemental Nutrition Assistance Program
12 and through WIC Program Vouchers as provided in R.S. 47:305.46.
- 13 (30) An article traded in on the purchase of tangible personal property as
14 provided in R.S. 47:301(13)(a).
- 15 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 16 (32) Stocks, bonds, notes, and other obligations or securities as provided in
17 R.S. 47:301(16)(b)(i).
- 18 (33) Credit for sales and use taxes paid to another state on tangible personal
19 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 20 (34) Work product of certain professionals as provided in R.S.
21 47:301(16)(e).
- 22 (35) Sales through a coin-operated vending machine as provided in
23 R.S.47:301(10)(b)(i).
- 24 (36) Purchases of food items for school lunch and breakfast programs by a
25 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 26 (37) Funeral directing services as provided in R.S. 47:301(14)(j).
- 27 (38) Feed and feed additives for animals held for business purposes as
28 provided in R.S. 47:305(A)(4).

- 1 (39) Farm products produced and used by farmers as provided in R.S.
2 47:305(B).
- 3 (40) Sale of fertilizer and containers to farmers as provided in R.S.
4 47:305(D)(1)(f).
- 5 (41) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 6 (42) Sales of pesticides for agricultural purposes as provided in R.S.
7 47:305.8.
- 8 (43) The cost price for the printing of a news publication as provided in R.S.
9 47:301(3)(h).
- 10 (44) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 11 (45) Leases or rentals of a crane and related equipment with an operator as
12 provided in R.S. 47:301(7)(k).
- 13 (46) Sales by and to the state and its political subdivisions as provided in
14 R.S. 47:301(8)(c).
- 15 (47) Sales of materials for further processing as provided in R.S.
16 47:301(10)(c)(i)(aa).
- 17 (48) The sales price for new farm equipment used in poultry production as
18 provided in R.S. 47:301(13)(c).
- 19 (49) A factory built home as provided in R.S. 47:301(16)(g).
- 20 (50) Any advertising service rendered by an advertising business as provided
21 in R.S. 47:302(D).
- 22 (51) Sales of livestock, poultry, and other farm products direct from a farm
23 as provided in R.S. 47:305(A)(1).
- 24 (52) Sales of livestock at a public sale sponsored by a breeders' or registry
25 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 26 (53) Sales of agricultural commodities by a person other than the producer,
27 for use in further processing as provided in R.S. 47:305(A)(3).

1 (54) Transactions in interstate commerce and tangible personal property
2 imported into this state, or produced or manufactured in this state, for export as
3 provided in R.S. 47:305(E).

4 (55) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

5 (56) The sales price of new farm equipment, including polyroll tubing, as
6 provided in R.S. 47:305.25.

7 (57) A truck and trailer if used at least eighty percent of the time in interstate
8 commerce as provided in R.S. 47:305.50(A).

9 (58) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
10 as provided in 47:305.45 and 305.50(F).

11 (59) Sales or purchases by councils on aging as provided in R.S. 47:305.66.

12 (60) Sales of pharmaceuticals administered to livestock for agricultural
13 purposes as provided in R.S. 47:301(16)(f).

14 (61) Materials used in the production of crawfish and catfish as provided in
15 R.S. 47:305(A)(5) and (6).

16 (62) Sales of room rentals by a camp or retreat facility owned by a nonprofit
17 organization as provided in R.S. 47:301(6)(b).

18 (63) Sales of room rentals by a homeless shelter as provided in R.S.
19 47:301(6)(c).

20 (64) Sales, leases, and rentals of tangible personal property to Boys State of
21 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
22 and (10)(r).

23 (65) Sales or purchases of fire-fighting equipment by a volunteer fire
24 department as provided in R.S. 47:301(10)(o).

25 (66) Sales to, and leases, rentals, and use of educational materials and
26 equipment used for classroom instruction by a parochial and private elementary and
27 secondary school that complies with the court order from the Dodd Brumfield
28 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
29 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

1 (67) Sales by a parochial and private elementary and secondary school that
2 complies with the court order from the Dodd Brumfield decision and Section
3 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
4 (18)(e)(i).

5 (68) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
6 an athletic and entertainment event held for or by an elementary or secondary school
7 and membership fees or dues of a nonprofit, civic association.

8 (69) Sales or use of orthotic devices, prosthetic devices, hearing aids,
9 eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist,
10 or licensed chiropractor used exclusively by the patient for personal use as provided
11 in R.S. 47:305(D)(1)(k).

12 (70) Sales or use of ostomy, colostomy, and ileostomy devices and
13 equipment as provided in R.S. 47:305(D)(1)(l).

14 (71) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

15 (72) Sales of orthotic and prosthetic devices and restorative materials utilized
16 and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

17 (73) Sales or use of adaptive driving equipment and motor vehicle
18 modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

19 (74) Sales or use of a meal by an educational institution, medical facility,
20 mental institution, and an occasional meal furnished by an educational, religious, or
21 medical organization as provided in R.S. 47:305(D)(2).

22 (75) Purchases or rentals of renal dialysis machines, parts, materials, and
23 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

24 (76) Sales of admission to entertainment events by a Little Theater
25 organization as provided in R.S. 47:305.6.

26 (77) Sales of admission to musical performances sponsored by a nonprofit
27 organization as provided in R.S. 47:305.7.

1 (78) Sales of admissions to entertainment events sponsored by domestic
2 nonprofit charitable, religious, and educational organizations as provided in R.S.
3 47:305.13.

4 (79) Sales of admissions, parking fees, and sales of tangible personal
5 property at events sponsored by domestic, civic, educational, historical, charitable,
6 fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

7 (80) Sales of admissions and parking fees at fairs and festivals sponsored by
8 nonprofit organizations as provided in R.S. 47:305.18.

9 (81) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
10 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

11 (82) Sales of butane, propane, or other liquified petroleum gases for private,
12 residential consumption as provided in R.S. 47:305.39.

13 (83) Sales and purchases by certain organizations that provide training for
14 blind persons as provided in R.S. 47:305.15.

15 (84) Purchases and leases by qualified radiation therapy treatment centers as
16 provided in R.S. 47:305.64.

17 (85) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
18 47:301(10)(c)(ii)(aa).

19 (86) Rentals or leases of certain oilfield property for re-lease or re-rental as
20 provided in R.S. 47:301(7)(b).

21 (87) Sales of aircraft manufactured in Louisiana with a capacity in excess of
22 eight persons as provided in R.S. 47:301(10)(m).

23 (88) Labor, materials, services, and supplies used for the repair, renovation,
24 or conversion of drilling rig machinery and equipment which become component
25 parts of a drilling rig used exclusively for exploration or development of minerals as
26 provided in R.S. 47:301(14)(g)(iii).

27 (89) Repairs and materials used on drilling rigs and equipment used
28 exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

1 (90) Sales by thrift shops located on military installations as provided in R.S.

2 47:305.14(A)(4).

3 (91) Leases or rentals of vessels for use in offshore mineral production or the

4 provision of services to those engaged in mineral production as provided in R.S.

5 47:305.19.

6 (92) Sales of gasohol as provided in R.S. 47:305.28.

7 (93) Sales or purchases by sheltered workshops as provided in R.S.

8 47:305.38.

9 (94) Pharmaceutical samples manufactured or imported into the state free of

10 charge as provided in R.S. 47:305.47.

11 (95) The exclusion for surface preparation, painting, and coating fixed or

12 rotary wing aircraft and certified transport category aircraft registered outside of this

13 state, as provided in R.S. 47:301(14)(g)(iv).

14 (96) Sales of platinum, gold, and silver bullion, that is valued solely upon its

15 precious metal content, whether in coin or ingot form as provided in R.S.

16 47:301(16)(b)(ii)(aa).

17 (97) Sales of certain numismatic coins as provided in R.S.

18 47:301(16)(b)(ii)(bb) and (cc).

19 (98) Refunds for purchases of tangible personal property by international

20 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.

21 51:1301 et seq.

22 (99) Purchases, use, and lease of manufacturing machinery and equipment

23 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

24 (100) Purchase of machinery and equipment by a utility regulated by the

25 Public Service Commission or the council of the City of New Orleans as provided

26 in R.S. 47:301(16)(o) or purchase of machinery and equipment by a nonprofit

27 electric cooperative as provided in R.S. 12:425.

28 (101) Sales or use of diesel fuel, butane, propane, or other gases used or

29 consumed for farm purposes as provided in R.S. 47:305.37(A).

1 (102) The use of steam produced through the processing of a raw agricultural
2 product used in a facility predominately and directly engaged in the processing of an
3 agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based
4 on being assigned a North American Industrial Classification System Code within
5 the agricultural, forestry, fishing, and hunting Sector 11.

6 (103) Sale or purchase of electricity as provided in R.S. 47:305(D)(1)(d) for
7 use in production activity subject to payment of state severance tax on production
8 from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii) and (bb).

9 (104) The sale or use of steam, water, electric power or energy, natural gas,
10 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).

11 J. The provisions of Subsection I shall supercede and control to the extent
12 of conflict with any other provision of law beginning July 1, 2018.

13 * * *

14 §331. Imposition of tax

15 * * *

16 P.(1) For the period July 1, 2004, through ~~April 1, 2019~~ June 30, 2018, the
17 exemptions to the tax levied by this Section for sales of steam, water, electric power,
18 or energy, and natural gas shall be inapplicable, inoperable, and of no effect as to the
19 tax levied by this Section.

20 (2) Notwithstanding any other provision of law to the contrary, including but
21 not limited to any contrary provisions of this Chapter, the exemption provided for
22 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
23 from July 1, 2007, through June 30, 2018.

24 (3) Notwithstanding any other provision of law to the contrary which makes
25 any sales and use tax exemption inapplicable, inoperable, and of no effect, the
26 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective
27 from January 1, 1998, through June 30, 2018.

28 Q. Notwithstanding any other provision of the law to the contrary and
29 specifically notwithstanding any provision enacted during the 2004 First

1 Extraordinary Session which makes any sales and use tax exemption inapplicable,
2 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
3 applicable, operable, and effective for all taxable periods beginning on or after July
4 1, 2007, through March 31, 2016, ~~and for all taxable periods on and after April 1,~~
5 ~~2019.~~

6 R. Notwithstanding any other provision of law to the contrary and
7 specifically notwithstanding any provision which is enacted to make any sales and
8 use tax exemption inapplicable, inoperable, and of no effect, the exemption provided
9 in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1,
10 2009, through June 30, 2018.

11 * * *

12 V. Notwithstanding any other provision of law to the contrary, including but
13 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
14 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
15 pursuant to the provisions of this Section, except for the retail sale, use,
16 consumption, distribution, or storage for use or consumption of the following:

17 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
18 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
19 Louisiana.

20 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
21 Louisiana.

22 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
23 Louisiana.

24 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
25 Louisiana.

26 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
27 Constitution of Louisiana.

28 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
29 provided in Article VII, Section 27 of the Constitution of Louisiana.

- 1 (7) Sales to the United States government and its agencies as provided in
2 R.S. 47:301(10)(g).
- 3 (8) Other constructions permanently attached to the ground as provided in
4 R.S. 47:301(16)(l).
- 5 (9) Installation charges on tangible personal property as provided in R.S.
6 47:301(3)(a).
- 7 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 8 (11) Transactions involving the construction or overhaul of United States
9 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 10 (12) Property purchased for exclusive use outside the state as provided in
11 R.S. 47:305.10.
- 12 (13) Sales, leases, or rentals of tangible personal property paid by or under
13 the provisions of Medicare as provided in R.S. 47:315.3.
- 14 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 15 (15) Sales of raw agricultural commodities as provided in R.S.
16 47:301(10)(e).
- 17 (16) Sales of food by a youth-serving organization chartered by the Congress
18 of the United States as provided in R.S. 47:301(10)(h).
- 19 (17) Tangible personal property sold or donated to a food bank as provided
20 in R.S. 47:301(10)(j) and (18)(a)(i).
- 21 (18) Materials used in the collection of blood as provided in R.S.
22 47:301(16)(j).
- 23 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
24 47:301(16)(k).
- 25 (20) Donations to schools and food banks from resale inventory as provided
26 in R.S. 47:301(18)(a).
- 27 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
28 47:301(3)(e) and (13)(b).

- 1 (22) Leases or rentals of railroad rolling stock as provided in R.S.
2 47:301(4)(k).
- 3 (23) Sales, purchases and leases of tangible personal property by free
4 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 5 (24) Purchases by a nonprofit entity that sells donated goods as provided in
6 R.S. 47:301(8)(f).
- 7 (25) Tangible personal property for resale as provided in R.S.
8 47:301(10)(a)(i).
- 9 (26) Purchases of property for lease or rental as provided in R.S.
10 47:301(10)(a)(iii) and (18)(a)(iii).
- 11 (27) Isolated or occasional sales of tangible personal property by a person
12 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 13 (28) Use of a motor vehicle in Louisiana by a member of the active duty
14 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 15 (29) Purchases made under the Supplemental Nutrition Assistance Program
16 and through WIC Program Vouchers as provided in R.S. 47:305.46.
- 17 (30) An article traded in on the purchase of tangible personal property as
18 provided in R.S. 47:301(13)(a).
- 19 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 20 (32) Stocks, bonds, notes, and other obligations or securities as provided in
21 R.S. 47:301(16)(b)(i).
- 22 (33) Credit for sales and use taxes paid to another state on tangible personal
23 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 24 (34) Work product of certain professionals as provided in R.S.
25 47:301(16)(e).
- 26 (35) Sales through a coin-operated vending machine as provided in
27 R.S.47:301(10)(b)(i).
- 28 (36) Purchases of food items for school lunch and breakfast programs by a
29 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

- 1 (37) Funeral directing services as provided in R.S. 47:301(14)(j).
- 2 (38) Feed and feed additives for animals held for business purposes as
3 provided in R.S. 47:305(A)(4).
- 4 (39) Farm products produced and used by farmers as provided in R.S.
5 47:305(B).
- 6 (40) Sale of fertilizer and containers to farmers as provided in R.S.
7 47:305(D)(1)(f).
- 8 (41) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 9 (42) Sales of pesticides for agricultural purposes as provided in R.S.
10 47:305.8.
- 11 (43) The cost price for the printing of a news publication as provided in R.S.
12 47:301(3)(h).
- 13 (44) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 14 (45) Leases or rentals of a crane and related equipment with an operator as
15 provided in R.S. 47:301(7)(k).
- 16 (46) Sales by and to the state and its political subdivisions as provided in
17 R.S. 47:301(8)(c).
- 18 (47) Sales of materials for further processing as provided in R.S.
19 47:301(10)(c)(i)(aa).
- 20 (48) The sales price for new farm equipment used in poultry production as
21 provided in R.S. 47:301(13)(c).
- 22 (49) A factory built home as provided in R.S. 47:301(16)(g).
- 23 (50) Any advertising service rendered by an advertising business as provided
24 in R.S. 47:302(D).
- 25 (51) Sales of livestock, poultry, and other farm products direct from a farm
26 as provided in R.S. 47:305(A)(1).
- 27 (52) Sales of livestock at a public sale sponsored by a breeders' or registry
28 association or at a livestock auction market as provided in R.S. 47:305(A)(2).

1 (53) Sales of agricultural commodities by a person other than the producer,
2 for use in further processing as provided in R.S. 47:305(A)(3).

3 (54) Transactions in interstate commerce and tangible personal property
4 imported into this state, or produced or manufactured in this state, for export as
5 provided in R.S. 47:305(E).

6 (55) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

7 (56) The sales price of new farm equipment, including polyroll tubing, as
8 provided in R.S. 47:305.25.

9 (57) A truck and trailer if used at least eighty percent of the time in interstate
10 commerce as provided in R.S. 47:305.50(A).

11 (58) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
12 as provided in 47:305.45 and 305.50(F).

13 (59) Sales or purchases by councils on aging as provided in R.S. 47:305.66.

14 (60) Sales of pharmaceuticals administered to livestock for agricultural
15 purposes as provided in R.S. 47:301(16)(f).

16 (61) Materials used in the production of crawfish and catfish as provided in
17 R.S. 47:305(A)(5) and (6).

18 (62) Sales of room rentals by a camp or retreat facility owned by a nonprofit
19 organization as provided in R.S. 47:301(6)(b).

20 (63) Sales of room rentals by a homeless shelter as provided in R.S.
21 47:301(6)(c).

22 (64) Sales, leases, and rentals of tangible personal property to Boys State of
23 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
24 and (10)(r).

25 (65) Sales or purchases of fire-fighting equipment by a volunteer fire
26 department as provided in R.S. 47:301(10)(o).

27 (66) Sales to, and leases, rentals, and use of educational materials and
28 equipment used for classroom instruction by a parochial and private elementary and
29 secondary school that complies with the court order from the Dodd Brumfield

1 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
2 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

3 (67) Sales by a parochial and private elementary and secondary school that
4 complies with the court order from the Dodd Brumfield decision and Section
5 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
6 (18)(e)(i).

7 (68) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
8 an athletic and entertainment event held for or by an elementary or secondary school
9 and membership fees or dues of a nonprofit, civic association.

10 (69) Sales or use of orthotic devices, prosthetic devices, hearing aids,
11 eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist,
12 or licensed chiropractor used exclusively by the patient for personal use as provided
13 in R.S. 47:305(D)(1)(k).

14 (70) Sales or use of ostomy, colostomy, and ileostomy devices and
15 equipment as provided in R.S. 47:305(D)(1)(l).

16 (71) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

17 (72) Sales of orthotic and prosthetic devices and restorative materials utilized
18 and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

19 (73) Sales or use of adaptive driving equipment and motor vehicle
20 modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

21 (74) Sales or use of a meal by an educational institution, medical facility,
22 mental institution, and an occasional meal furnished by an educational, religious, or
23 medical organization as provided in R.S. 47:305(D)(2).

24 (75) Purchases or rentals of renal dialysis machines, parts, materials, and
25 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

26 (76) Sales of admission to entertainment events by a Little Theater
27 organization as provided in R.S. 47:305.6.

28 (77) Sales of admission to musical performances sponsored by a nonprofit
29 organization as provided in R.S. 47:305.7.

1 (78) Sales of admissions to entertainment events sponsored by domestic
2 nonprofit charitable, religious, and educational organizations as provided in R.S.
3 47:305.13.

4 (79) Sales of admissions, parking fees, and sales of tangible personal
5 property at events sponsored by domestic, civic, educational, historical, charitable,
6 fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

7 (80) Sales of admissions and parking fees at fairs and festivals sponsored by
8 nonprofit organizations as provided in R.S. 47:305.18.

9 (81) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
10 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

11 (82) Sales of butane, propane, or other liquified petroleum gases for private,
12 residential consumption as provided in R.S. 47:305.39.

13 (83) Sales and purchases by certain organizations that provide training for
14 blind persons as provided in R.S. 47:305.15.

15 (84) Purchases and leases by qualified radiation therapy treatment centers as
16 provided in R.S. 47:305.64.

17 (85) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
18 47:301(10)(c)(ii)(aa).

19 (86) Rentals or leases of certain oilfield property for re-lease or re-rental as
20 provided in R.S. 47:301(7)(b).

21 (87) Sales of aircraft manufactured in Louisiana with a capacity in excess of
22 eight persons as provided in R.S. 47:301(10)(m).

23 (88) Labor, materials, services, and supplies used for the repair, renovation,
24 or conversion of drilling rig machinery and equipment which become component
25 parts of a drilling rig used exclusively for exploration or development of minerals as
26 provided in R.S. 47:301(14)(g)(iii).

27 (89) Repairs and materials used on drilling rigs and equipment used
28 exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

1 (90) Sales by thrift shops located on military installations as provided in R.S.
2 47:305.14(A)(4).

3 (91) Leases or rentals of vessels for use in offshore mineral production or the
4 provision of services to those engaged in mineral production as provided in R.S.
5 47:305.19.

6 (92) Sales of gasohol as provided in R.S. 47:305.28.

7 (93) Sales or purchases by sheltered workshops as provided in R.S.
8 47:305.38.

9 (94) Pharmaceutical samples manufactured or imported into the state free of
10 charge as provided in R.S. 47:305.47.

11 (95) The exclusion for surface preparation, painting, and coating fixed or
12 rotary wing aircraft and certified transport category aircraft registered outside of this
13 state, as provided in R.S. 47:301(14)(g)(iv).

14 (96) Sales of platinum, gold, and silver bullion, that is valued solely upon its
15 precious metal content, whether in coin or ingot form as provided in R.S.
16 47:301(16)(b)(ii)(aa).

17 (97) Sales of certain numismatic coins as provided in R.S.
18 47:301(16)(b)(ii)(bb) and (cc).

19 (98) Refunds for purchases of tangible personal property by international
20 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
21 51:1301 et seq.

22 (99) Purchases, use, and lease of manufacturing machinery and equipment
23 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

24 (100) Purchase of machinery and equipment by a utility regulated by the
25 Public Service Commission of the council of the City of New Orleans as provided
26 in R.S. 47:301(16)(o) or purchase of machinery and equipment by a nonprofit
27 electric cooperative as provided in R.S. 12:425.

28 (101) Sales or use of diesel fuel, butane, propane, or other gases used or
29 consumed for farm purposes as provided in R.S. 47:305.37(A).

1 (102) The use of steam produced through the processing of a raw agricultural
 2 product used in a facility predominately and directly engaged in the processing of an
 3 agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based
 4 on being assigned a North American Industrial Classification System Code within
 5 the agricultural, forestry, fishing, and hunting Sector 11.

6 (103) Sale or purchase of electricity as provided in R.S. 47:305(D)(1)(d) for
 7 use in production activity subject to payment of state severance tax on production
 8 from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii) and (bb).

9 (104) The sale or use of steam, water, electric power or energy, natural gas,
 10 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) by a
 11 manufacturer as defined in R.S. 47:301(3)(i)(ii)(bb).

12 W. The provisions of Subsection V shall supercede and control to the extent
 13 of conflict with any other provision of law beginning July 1, 2018.

14 Section 2. R.S. 47:302(Y), 321(M), 321.1.(E), 331(T), and Act No. 395 of the 2017
 15 Regular Session of the Legislature are hereby repealed in their entirety .

16 Section 3. Sections 2 of this Act shall become effective on July 1, 2018. Sections
 17 1 and 3 of this Act shall become effective upon signature by the governor or, if not signed
 18 by the governor, upon expiration of the time for bills to become law without signature by the
 19 governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed
 20 by the governor and subsequently approved by the legislature, this Act shall become
 21 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 11 Original

2018 Second Extraordinary Session

Terry Landry

Abstract: Provides for the applicability of certain exclusions and exemptions to state sales and use tax levies.

Present law imposes a 1% state sales and use tax on the sale, use, consumption, storage, or lease of tangible personal property and certain services in La. The imposition of the tax expires on June 30, 2018.

Proposed law changes present law by reducing the rate of the tax from 1% to 0.50%, and removes the sunset of the tax, making imposition of the 0.50% tax permanent.

Present law establishes a variety of exclusions and exemptions (exemptions) applicable to state sales and use tax.

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) for two different periods of time, both occurring between April 1, 2016, and June 30, 2018.

Present law provides that the suspension of certain exemptions for purposes of the tax levies in R.S. 47:321 and 331, expired June 30, 2016. The suspension with respect to the tax levies in R.S. 47:302 and 321.1, remains effective through June 30, 2018.

Present law establishes various provisions concerning specific exemptions to provide that the exemptions shall be applicable under all circumstances.

Proposed law changes present law by revising the various provisions for effectiveness of certain specific exemptions to sunset those provisions by June 30, 2018.

Proposed law changes present law regarding the effectiveness of all exemptions by establishing that on and after July 1, 2018, only the following exemptions shall be applicable to all state sales and use tax levies:

- (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through (r) on Jan. 1, 2003. (Const. Art. VII, §2.2)
- (2) Natural gas. (Const. Art. VII, §2.2)
- (3) Electricity. (Const. Art. VII, §2.2)
- (4) Water. (Const. Art. VII, §2.2)
- (5) Prescription drugs. (Const. Art. VII, §2.2)
- (6) Gasoline and other motor fuels subject to the state excise tax on fuel (Const. Art. VII, §27.
- (7) Sales to the U.S. government and its agencies. (R.S. 47:301(10)(g))
- (8) Other constructions permanently attached to the ground. (R.S. 47:301(16)(l))
- (9) Installation charges on tangible personal property. (R.S. 47:301(3)(a))
- (10) Installation of oil field board roads. (R.S. 47:301(3)(c))
- (11) Transactions involving the construction or overhaul of U.S. Navy vessels. (R.S. 47:301(7)(c) and (14)(h))
- (12) Property purchased for exclusive use outside the state. (R.S. 47:305.10)
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare. (R.S. 47:315.3)
- (14) Sales of human tissue transplants. (R.S. 47:301(10)(d))
- (15) Sales of raw agricultural commodities. (R.S. 47:301(10)(e))

- (16) Sales of food by a youth-serving organization chartered by the U.S. Congress. (R.S. 47:301(10)(h))
- (17) Tangible personal property sold or donated to a food bank. (R.S. 47:301(10)(j) and (18)(a)(i))
- (18) Materials used in the collection of blood. (R.S. 47:301(16)(j))
- (19) Aphaeresis kits and leuko reduction filters. (R.S. 47:301(16)(k))
- (20) Donations to schools and food banks from resale inventory. (R.S. 47:301(18)(a))
- (21) Manufacturer's rebates on a new motor vehicle. (R.S. 47:301(3)(e) and (13)(b))
- (22) Leases or rentals of railroad rolling stock. (R.S. 47:301(4)(k))
- (23) Sales, purchases and leases of tangible personal property by free hospitals. (R.S. 47:301(7)(e), (10)(p), and (18)(c))
- (24) Purchases by a nonprofit entity that sells donated goods. (R.S. 47:301(8)(f))
- (25) Tangible personal property for resale. (R.S. 47:301(10)(a)(i))
- (26) Purchases of property for lease or rental. (R.S. 47:301(10)(a)(iii) and (18)(a)(iii))
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business. (R.S. 47:301(1) and (10)(c)(ii)(bb))
- (28) Use of a motor vehicle in La. by a member of the active duty military. (R.S. 47:303(A) and 305.48)
- (29) Purchases made under the Supplemental Nutrition Assistance Program and through WIC Program Vouchers . (R.S. 47:305.46)
- (30) An article traded in on the purchase of tangible personal property. (R.S. 47:301(13)(a))
- (31) Donation of toys. (R.S. 47:301(10)(aa)(i) and (18)(m))
- (32) Stocks, bonds, notes, and other obligations or securities. (R.S. 47:301(16)(b)(i))
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in La. (R.S. 47:303(A)(3)(a))
- (34) Work product of certain professionals. (R.S. 47:301(16)(e))
- (35) Sales through a coin-operated vending machine. (R.S.47:301(10)(b)(i))
- (36) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school. (R.S. 47:301(10)(dd))
- (37) Funeral directing services. (R.S. 47:301(14)(j))
- (38) Feed and feed additives for animals held for business purposes. (R.S. 47:305(A)(4))
- (39) Farm products produced and used by farmers. (R.S. 47:305(B))
- (40) Sale of fertilizer and containers to farmers. (R.S. 47:305(D)(1)(f))

- (41) Sales of seeds for planting crops. (R.S. 47:305.3)
- (42) Sales of pesticides for agricultural purposes. (R.S. 47:305.8)
- (43) The cost price for the printing of a news publication. (R.S. 47:301(3)(h))
- (44) Vehicle rentals to a warranty customer. (R.S. 47:301(7)(h))
- (45) Leases or rentals of a crane and related equipment with an operator. (R.S. 47:301(7)(k))
- (46) Sales by and to the state and its political subdivisions. (R.S. 47:301(8)(c))
- (47) Sales of materials for further processing. (R.S. 47:301(10)(c)(i)(aa))
- (48) The sales price for new farm equipment used in poultry production. (R.S. 47:301(13)(c))
- (49) A factory built home. (R.S. 47:301(16)(g))
- (50) Any advertising service rendered by an advertising business. (R.S. 47:302(D))
- (51) Sales of livestock, poultry, and other farm products direct from a farm. (R.S. 47:305(A)(1))
- (52) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market. (R.S. 47:305(A)(2))
- (53) Sales of agricultural commodities by a person other than the producer, for use in further processing. (R.S. 47:305(A)(3))
- (54) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state for export. (R.S. 47:305(E))
- (55) Ships, vessels, barges, and related supplies. (R.S. 47:305.1)
- (56) The sales price of new farm equipment, including polyroll tubing. (R.S. 47:305.25)
- (57) A truck and trailer if used at least 80% of the time in interstate commerce. (R.S. 47:305.50(A))
- (58) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties. (R.S. 47:305.45 and 305.50(F))
- (59) Sales or purchases by councils on aging. (R.S. 47:305.66)
- (60) Sales of pharmaceuticals administered to livestock for agricultural purposes. (R.S. 47:301(16)(f))
- (61) Materials used in the production of crawfish and catfish. (R.S. 47:305(A)(5) and (6))
- (62) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization. (R.S. 47:301(6)(b))
- (63) Sales of room rentals by a homeless shelter. (R.S. 47:301(6)(c))
- (64) Sales, leases, and rentals of tangible personal property to Boys State of La., Inc. and Girls State of La., Inc. (R.S. 47:301(7)(g) and (10)(r))

- (65) Sales or purchases of fire-fighting equipment by a volunteer fire department. (R.S. 47:301(10)(o))
- (66) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii))
- (67) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(10)(q)(i) and (18)(e)(i))
- (68) Sales, (R.S. 47:301(14)(b)(i)), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (69) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use. (R.S. 47:305(D)(1)(k))
- (70) Sales or use of ostomy, colostomy, and ileostomy devices and equipment. (R.S. 47:305(D)(1)(l))
- (71) Sales of medical devices. (R.S. 47:305(D)(1)(s))
- (72) Sales of orthotic and prosthetic devices and restorative materials utilized and prescribed by dentists. (R.S. 47:305(D)(1)(t))
- (73) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use. (R.S. 47:305(D)(1)(u))
- (74) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization. (R.S. 47:305(D)(2))
- (75) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription. (R.S. 47:305(G))
- (76) Sales of admission to entertainment events by a Little Theater organization. (R.S. 47:305.6)
- (77) Sales of admission to musical performances sponsored by a nonprofit organization. (R.S. 47:305.7)
- (78) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations. (R.S. 47:305.13)
- (79) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations. (R.S. 47:305.14(A)(1))
- (80) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations. (R.S. 47:305.18)
- (81) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen. (R.S. 47:305.20)

- (82) Sales of butane, propane, or other liquefied petroleum gases for private, residential consumption. (R.S. 47:305.39)
- (83) Sales and purchases by certain organizations that provide training for blind persons. (R.S. 47:305.15)
- (84) Purchases and lease by qualified radiation therapy treatment centers. (R.S. 47:305.64)
- (85) Sales of electricity for chlor-alkali manufacturing. (R.S. 47:301(10)(c)(ii)(aa))
- (86) Rentals or leases of certain oilfield property for re-lease or re-rental. (R.S. 47:301(7)(b))
- (87) Sales of aircraft manufactured in La. with a capacity in excess of eight persons. (R.S. 47:301(10)(m))
- (88) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals. (R.S. 47:301(14)(g)(iii))
- (89) Repairs and materials used on drilling rigs and equipment used exclusively for exploration or development of minerals. (R.S. 47:305(I))
- (90) Sales by thrift shops located on military installations. (R.S. 47:305.14(A)(4))
- (91) Leases or rentals of vessels for use in offshore mineral production, or the provision of services to those engaged in mineral production. (R.S. 47:305.19)
- (92) Sales of gasohol. (R.S. 47:305.28)
- (93) Sales or purchases by sheltered workshops. (R.S. 47:305.38)
- (94) Pharmaceutical samples manufactured or imported into the state free of charge. (R.S. 47:305.47)
- (95) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state. (R.S. 47:301(14)(g)(iv))
- (96) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form. (R.S. 47:301(16)(b)(ii)(aa))
- (97) Sales of certain numismatic coins. (R.S. 47:301(16)(b)(ii)(bb) and (cc))
- (98) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq
- (99) Purchases, use, and lease of manufacturing machinery and equipment. (R.S. 47:301(3)(i), (13)(k) and (28)(a))
- (100) Purchases of machinery and equipment by a utility regulated by the Public Service Commission or the council of the City of New Orleans as provided in R.S. 47:301(16)(o) or purchase of machinery and equipment by a nonprofit electric cooperative as provided in R.S. 12:425.

- (101) Sales or use of diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A).
- (102) Use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.

Proposed law provides that the exemption for the sale or purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii) and (bb) shall be applicable to the taxes levied under R.S. 47:321, 321.1, and 331.

Proposed law provides that the exemptions for the sales and use of steam, water, electric power or energy, natural gas, or other energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) with respect to all taxpayers shall be applicable to the tax levied under R.S. 47:321.1.

Proposed law provides that the exemptions for the sales and use of steam, water, electric power or energy, natural gas, or other energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) with respect to a manufacturer as defined in R.S. 47:301(3)(i)(ii)(bb) shall be applicable to the taxes levied under R.S. 47:321 and 331.

Effective upon signature of governor or lapse of time for gubernatorial action, with the exception that repeal provisions are effective July 1, 2018.

(Amends R.S. 47:301(16)(o), 302(R)(2) and (3), (S), (T), (X)(intro. para.), (AA)(intro. para.), (AA)(29) through (31), and (AA)(32)(intro. para.), 305.37(A), 321(H)(2) through (6), and (I) through (K), 321.1(A) through (C), (F)(intro. para.), (F)(66)(intro. para.), (F)(67) through (69), and (F)(70)(intro. para.), and 331(P), (Q), and (R); Adds 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W); Repeals R.S. 47:302(Y), 321(M), 321.1(E), 331(T), and Act No. 395 of the 2017 R.S.)