

2017 Regular Session

HOUSE BILL NO. 561

BY REPRESENTATIVE JONES

TAX/SALES-USE, STATE: Levies a 1/2 cent state sales and use tax and dedicates the proceeds to the 21<sup>st</sup> Century Transportation and Infrastructure Fund

1 AN ACT

2 To enact R.S. 47:321.2, relative to state sales and use tax; to impose a sales and use tax; to  
3 provide for the rate and base of the tax; to provide for the exclusions and exemptions  
4 applicable for the tax; to provide for the disposition of collections; to dedicate certain  
5 revenues to the 21<sup>st</sup> Century Transportation and Infrastructure Fund; to provide for  
6 exceptions and limitations; to provide for effectiveness; and to provide for related  
7 matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:321.2 is hereby enacted to read as follows:

10 §321.2. Imposition of Tax

11 A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and  
12 collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an  
13 additional tax upon the sale at retail, the use, the consumption, the distribution, and  
14 the storage for use or consumption in this state of each item or article of tangible  
15 personal property as defined in Chapter 2 of this Subtitle. The levy of the tax shall  
16 be as follows:

17 (1) At the rate of one-half percent of the sales price of each item or article  
18 of tangible personal property when sold at retail in this state, the tax to be computed  
19 on gross sales for the purpose of remitting the amount of tax to the state, and to  
20 include each and every retail sale.

1           (2) At the rate of one-half percent of the cost price of each item or article of  
2           tangible personal property when the same is not sold but is used, consumed,  
3           distributed, or stored for use or consumption in this state, provided that there shall  
4           be no duplication of the tax.

5           B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and  
6           collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a  
7           tax upon the lease or rental within this state of each item or article of tangible  
8           personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be  
9           as follows:

10           (1) At the rate of one-half percent of the gross proceeds derived from the  
11           lease or rental of tangible personal property, as defined in Chapter 2 of this Subtitle,  
12           where the lease or rental of such property is in an established business, or part of an  
13           established business, or the same is incidental or germane to the business.

14           (2) At the rate of one-half percent of the monthly lease or rental price paid  
15           by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the  
16           owner of the tangible personal property.

17           C. In addition to the tax levied on sales of services by R.S. 47:302(C),  
18           321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle,  
19           there is hereby levied a tax upon all sales of services in this state, as those services  
20           are defined by Chapter 2 of this Subtitle, at the rate of one-half percent of the  
21           amounts paid or charged for the services.

22           D. The tax levied herein shall be collected from the dealer or wholesaler as  
23           provided for and as defined by Chapter 2 of this Subtitle; shall be paid at the time  
24           and in the manner provided therein; shall be in addition to all other taxes, whether  
25           levied in the form of sales, excise, license, or privilege taxes; and shall be in addition  
26           to taxes levied under the provisions of Chapter 2 of this Subtitle.

27           E. Notwithstanding any other provision of law to the contrary, including but  
28           not limited to any contrary provision of this Chapter, there shall be no exemptions

1 or exclusions as defined in R.S. 47:301 to the tax levied pursuant to the provisions  
2 of this Section, except for the sales or purchases of the following items:

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

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

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

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

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

14 (6) Gasoline and other motor fuels subject to the state excise tax on fuel.

15 (7) Sales to the United States government and its agencies, as provided in  
16 R.S. 301(10)(g).

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

19 (9) Installation charges on tangible personal property, as provided in R.S.  
20 47:301(3)(a).

21 (10) Installation of oil field board roads, as provided in R.S. 47:301(13)(c).

22 (11) Transactions involving the construction or overhaul of United States  
23 Navy vessels, as provided in R.S. 47:301(7)(c) and (14)(h).

24 (12) Property purchased for exclusive use outside the state, as provided in  
25 R.S. 47:305.10.

26 (13) Sale, lease or rental of tangible personal property paid by or under the  
27 provisions of Medicare, as provided in R.S. 47:315.3.

28 (14) Sales of human tissue transplants, as provided in R.S. 47:301(10)(d).

- 1           (15) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e)  
2           and 305(A)(3).
- 3           (16) Sales of food by youth serving organizations chartered by congress, as  
4           provided in R.S. 47:301(10)(h).
- 5           (17) Tangible personal property sold to food banks as provided in R.S.  
6           47:301(10)(j).
- 7           (18) Sales of pollution control devices or systems as provided in R.S.  
8           47:301(10)(l).
- 9           (19) Materials used in the collection of blood as provided in R.S.  
10           47:301(16)(j).
- 11           (20) Aphaeresis kits and leuko reduction filters as provided in R.S.  
12           47:301(16)(k).
- 13           (21) Donation to schools and food banks from resale inventory as provided  
14           in R.S. 47:301(18)(a).
- 15           (22) Manufacturers rebates on new motor vehicles as provided in R.S.  
16           47:301(3)(e) and (13)(b).
- 17           (23) Lease or rentals of railroad rolling stock as provided in R.S.  
18           47:301(4)(k).
- 19           (24) Purchases and leases by free hospitals as provided in R.S. 47:301(7)(e),  
20           (10)(p) and (18)(c).
- 21           (25) Purchases by nonprofit entities that sell donated goods as provided in  
22           R.S. 47:301(8)(f).
- 23           (26) Tangible personal property for resale as provided in R.S.  
24           47:301(10)(a)(i).
- 25           (27) Purchases of property for lease or rental as provided in La. R.S.  
26           47:301(10)(a)(iii) and (18)(a)(iii).
- 27           (28) Isolated or occasional sales of tangible personal property as provided  
28           in R.S. 47:301(1) and (10)(c)(ii)(bb).

- 1           (29) Use of motor vehicles in Louisiana by active duty military as provided  
2           in La. R.S. 47:303(A) and 305.48.
- 3           (30) Purchases made with food stamps and WIC as provided in R.S.  
4           47:305.46.
- 5           (31) Articles traded in on purchases of tangible personal property as  
6           provided in R.S. 47:301(13)(a).
- 7           (32) Donations of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 8           (33) Stocks, bonds, notes or other obligations or securities as provided in  
9           R.S. 47:301(16)(b)(i).
- 10           (34) Credit for sales and use taxes paid to other states on tangible personal  
11           property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 12           (35) Work product of certain professionals as provided in R.S.  
13           47:301(16)(e).
- 14           (36) Purchases by regionally accredited independent educational institutions  
15           as provided in R.S. 47:301(8)(b).
- 16           (37) Sales through coin-operated vending machines as provided in R.S.  
17           47:301(10)(b)(i).
- 18           (38) Purchases by a private postsecondary academic degree-granting  
19           institution as provided in R.S. 47:301(10)(cc) and as provided in R.S. 47:301(18)(n).
- 20           (39) Purchases of food items for school lunch or breakfast programs by  
21           nonpublic elementary or secondary schools as provided in R.S. 47:301(10)(dd).
- 22           (40) Repair services performed in Louisiana when the repaired property is  
23           exported as provided in R.S. 47:301(14)(g)(i)(bb).
- 24           (41) Funeral directing services as provided in R.S. 47:301(14)(j).
- 25           (42) Feed and feed additives for animals held for business purposes as  
26           provided in R.S. 47:305(A)(4).
- 27           (43) Farm products produced and used by farmers as provided in R.S.  
28           47:305(B).

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

1           (59) 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           (60) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

5           (61) The sales price for new farm equipment as provided in R.S. 47:305.25.

6           (62) Trucks and trailers if used at least eighty percent of the time in interstate  
7           commerce as provided in R.S. 47:305.50(A).

8           (63) Freight cars, piggy-back cars and rolling stock, and railroad ties as  
9           provided in R.S. 47:305.45 and 305.50(F).

10          (64) Councils on Aging as provided in R.S. 47:305.66.

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

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

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

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

19          (69) Sales, leases, and rentals of tangible personal property and sales of  
20          services necessary to operate free hospitals as provided in R.S. 47:301(7)(e), (10)(p),  
21          and (18)(c).

22          (70) Sales, leases, or 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          (71) Sales by non profit entities that sell donated goods as provided in R.S.  
26          47:301(8)(f).

27          (72) Sales and donations of tangible personal property by food banks as  
28          provided in R.S. 47:301(10)(j) and R.S. 47:301(18)(a)(i).

1           (73) Sales or purchases of fire-fighting equipment by volunteer fire  
2           departments as provided in R.S. 47:301(10)(o).

3           (74) Sales to, and leases, rentals, and use of educational materials and  
4           equipment used for classroom instruction by parochial and private elementary and  
5           secondary schools that comply with the court order from the Dodd Brumfield  
6           decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.  
7           47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

8           (75) Sales by parochial and private elementary and secondary schools that  
9           comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)  
10          of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

11          (76) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to  
12          athletic and entertainment events held for or by an elementary or secondary school  
13          and membership fees or dues of nonprofit, civic associations.

14          (77) Sales or use of materials used directly in the collection of blood as  
15          provided in R.S. 47:301(16)(j).

16          (78) Sales or use of apheresis kits and leukoreduction filters as provided in  
17          R.S. 47:301(16)(k).

18          (79) Sales or use of orthotic devices, prosthetic devices, hearing aids,  
19          eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,  
20          or licensed chiropractors used exclusively by the patient for personal use as provided  
21          in R.S. 47:305(D)(1)(k).

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

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

25          (82) Sales of restorative materials as provided in R.S. 47:305(D)(1)(t).

26          (83) Sales or use of adaptive driving equipment and motor vehicle  
27          modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).



1           (84) Sales or use of meals by education institutions, medical facilities,  
2           mental institutions, and occasional meals furnished by educational, religious, or  
3           medical organizations as provided in R.S. 47:305(D)(2).

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

6           (86) Sales of admissions to entertainment events by Little Theater  
7           organizations as provided in R.S. 47:305.6.

8           (87) Sales of admissions to musical performances sponsored by nonprofit  
9           organizations as provided in R.S. 47:305.7.

10           (88) Sales of admissions to entertainment events sponsored by domestic  
11           nonprofit charitable, religious, and educational organizations as provided in R.S.  
12           47:305.13.

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

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

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

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

22           (93) Sales and purchases by certain organizations that provide training for  
23           blind persons as provided in R.S. 47:305.15.

24           (94) Sales of polyroll tubing for use in commercial farm irrigation as  
25           provided in R.S. 47:305.63.

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

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

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

5           (98) Repairs and materials used on drilling rigs and equipment used  
6           exclusively for exploration or development of minerals as provided in R.S. 47:305(D).

7           (99) Sales by thrift shops located on military installations as provided in R.S.  
8           47:305.14(A)(4).

9           (100) Leases or rentals of vessels for use in offshore mineral production, or  
10          the provision of services to those engaged in mineral production as provided in R.S.  
11          47:305.19.

12          (101) Sales of gasohol as provided in R.S. 47:305.58.

13          (102) Sales or purchases by sheltered workshops as provided in R.S.  
14          47:305.38.

15          (103) Pharmaceutical samples manufactured or imported into the state free  
16          of charge as provided in R.S. 47:305.47.

17          F. The avails of the tax collected under this Section shall be deposited  
18          immediately into the state treasury, and, after compliance with the requirements of  
19          Article VII, Section 9(B) of the Constitution of Louisiana, the state treasurer shall  
20          pay the remainder of the monies into the 21<sup>st</sup> Century Transportation and  
21          Infrastructure Fund.

22          G. No amount of additional revenue collected as a result of this Section shall  
23          be remitted to any tax increment financing district or economic development project.

24          H. The provisions of this Section shall be null and of no effect on and after  
25          June 30, 2038.

26          Section 2. This Act shall be effective and applicable for taxable periods beginning  
27          on July 1, 2018.

28          Section 3. This Act shall take effect and become operative if and when the proposed  
29          amendment of Article VII, Section 27 of the Constitution of Louisiana contained in the Act

- 1 which originated as House Bill No. \_\_\_\_ of this 2017 Regular Session of the Legislature is  
2 adopted at a statewide election and becomes effective.

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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)]

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HB 561 Original

2017 Regular Session

Jones

**Abstract:** Imposes a 1/2% state sales and use tax and dedicates proceeds to the 21<sup>st</sup> Century Highway Fund for transportation infrastructure.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies:

- R.S. 47:302 - 2% tax
- R.S. 47:321 - 1% tax
- R.S. 47:321.1 - 1% tax
- R.S. 47:331 - 0.97% tax
- R.S. 51:1286 - .03% tax (LA Tourism and Promotion District)

Present law providing for the 1% tax imposed pursuant to R.S. 47:321.1 sunsets July 1, 2018.

Proposed law retains present law and imposes a new 1/2% state sales and use tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property as well as certain services. The tax is imposed from July 1, 2018 through June 30, 2038.

Proposed law dedicates the avails of the tax to the 21<sup>st</sup> Century Transportation and Infrastructure Fund.

Present law suspends numerous exemptions and exclusions from the 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. The suspension with respect to the taxes levied under R.S. 47:302 and 321.1 are effective through June 30, 2018.

Proposed law retains present law.

Proposed law notwithstanding any other provision of present law authorizes only the following exclusions and exemptions applicable to the new tax:

- (1) Food for home consumption, including soft drinks, bakery items, fresh product, and dairy products.
- (2) Natural gas used for residential purposes.
- (3) Electricity, used for residential purposes.
- (4) Water used for residential purposes.
- (5) Prescription drugs.

- (6) Motor fuels subject to the state excise tax on motor fuels.
- (7) Sales to the United States government.
- (8) Other constructions permanently attached to the ground.
- (9) Installation charges on tangible personal property.
- (10) Installation of oil field board roads.
- (11) Transactions involving the construction or overhaul of U.S. Navy and Coast Guard vessels.
- (12) Property purchased for exclusive use outside the state.
- (13) Purchases and leases of durable medical equipment under the provisions of Medicare.
- (14) Sales of human tissue transplants.
- (15) Sales of raw agricultural products.
- (16) Sales of food by youth serving organizations chartered by congress.
- (17) Tangible personal property sold to food banks.
- (18) Sales of pollution control devices.
- (19) Materials used in the collection of blood.
- (20) Aphaeresis kits and leuko reduction filters.
- (21) Donation to schools and food banks from resale inventory.
- (22) Manufacturers rebates on new motor vehicles.
- (23) Lease or rentals of railroad rolling stock.
- (24) Purchases and leases by free hospitals.
- (25) Purchases by nonprofit entities that sell donated goods.
- (26) Sales of tangible personal property for resale.
- (27) Purchases of property for lease or rental.
- (28) Isolated or occasional sales of tangible personal property.
- (29) Use of motor vehicles in Louisiana by active duty military.
- (30) Purchases made with food stamps and WIC.
- (31) Articles traded in on purchases of tangible personal property.
- (32) Donations of toys.
- (33) Stocks, bonds, notes or other obligations or securities.

- (34) Credit for sales and use taxes paid to other states on tangible personal property imported in La.
- (35) Work product of certain professionals.
- (36) Purchases by regionally accredited independent educational institutions.
- (37) Sales through coin-operated vending machines.
- (38) Purchases by a private postsecondary academic degree-granting institution.
- (39) Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools.
- (40) Repair services performed in La. when the repaired property is exported.
- (41) Funeral directing services.
- (42) Sales of feed and feed additives for animals held for business purposes.
- (43) Sales of farm products produced and used by farmers.
- (44) Sales of fertilizers and containers to farmers.
- (45) Sales of seeds for planting crops.
- (46) Sales of pesticides for agricultural purposes.
- (47) The cost price for the printing of a news publication.
- (48) Vehicle rentals for re-rental to warranty customers.
- (49) The definition of "lease or rental" for purposes of the lease or rental of a crane and related equipment with an operator.
- (50) Sales by and to the state and its political subdivisions.
- (51) Sales of materials for further processing.
- (52) Sales of electricity for chlor-alkali manufacturing.
- (53) The sales price for new farm equipment used in poultry production.
- (54) The price of a factory built home.
- (55) Any advertising service rendered by an advertising business.
- (56) Sale of livestock, poultry, and other farm products direct from the farm.
- (57) The gross proceeds derived from the sale of livestock at public sales sponsored by breeders' or registry associations or livestock auction markets.
- (58) Sale of agricultural products by a person other than the producer, for use in further processing.
- (59) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in La. for export.

- (60) Sales of ships, vessels, barges, and related supplies.
- (61) The first \$50,000 in value of certain new farm equipment.
- (62) Sales of trucks and trailers if used at least 80% of the time in interstate commerce.
- (63) Sale of freight cars, piggy-back cars, rail rolling stock, and railroad ties.
- (64) Purchases by a council on aging.
- (65) Sale of pharmaceuticals administered to livestock.
- (66) Sale of materials and supplies used in the production of crawfish and catfish.
- (67) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization.
- (68) Sales of room rentals by a homeless shelter.
- (69) Sales, leases, and rentals of tangible personal property and sales of services by hospitals necessary to operate free hospitals.
- (70) Sales, leases, or rentals to Boys State of La., Inc. and Girls State of La., Inc.
- (71) Sales by nonprofit entities that sell donated goods.
- (72) Sales and donations of tangible personal property by food banks.
- (73) Sales or purchases of fire-fighting equipment by volunteer fire departments.
- (74) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by parochial and private elementary and secondary schools that comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code.
- (75) Sales by parochial and private elementary and secondary schools that comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code.
- (76) Sales of admission charges to athletic and entertainment events for elementary and secondary schools and membership fees or dues of nonprofit, civic associations.
- (77) Sales or use of materials used directly in the collection of blood.
- (78) Sales or use of apheresis kits and Leuko reduction filters.
- (79) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists, or licensed chiropractors for personal use.
- (80) Sales or use of ostomy, colostomy, and ileostomy devices and equipment.
- (81) Sales of medical devices.
- (82) Sales of restorative materials used by dentists.
- (83) Sales or use of adaptive driving equipment and motor vehicle modifications prescribed for personal use.

- (84) Sales or use of meals by educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious, or medical organizations.
- (85) Purchases or rentals of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription.
- (86) Sales of admissions to entertainment events by Little Theater organizations.
- (87) Sales of admissions to musical performances sponsored by nonprofit organizations.
- (88) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations.
- (89) 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.
- (90) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations.
- (91) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen.
- (92) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption.
- (93) Sales and purchases by certain organizations that provide training for blind persons.
- (94) Sales of polyroll tubing for use in commercial farm irrigation.
- (95) Rentals or leases of certain oilfield property for re-lease or re-rental.
- (96) Sales of aircraft manufactured in Louisiana with a capacity in excess of eight persons as provided in R.S. 47:301(10)(m).
- (97) 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 as provided in R.S. 47:301(14)(g)(iii).
- (98) Repairs and materials used on drilling rigs and equipment used exclusively for exploration or development of minerals.
- (99) Sales by thrift shops located on military installations.
- (100) Leases or rentals of vessels for use in offshore mineral production, or the provision of services to those engaged in mineral production.
- (101) Sales of gasohol.
- (102) Sales or purchases by sheltered workshops.
- (103) Pharmaceutical samples manufactured or imported into the state free of charge.

Present law dedicates a portion of state sales and use tax proceeds for distribution to certain tax increment financial district and economic development projects.

Proposed law adds to present law by specifying that the dedication of sales tax provided in present law shall not apply to the avails of the new tax.

Applicable for taxable periods beginning on and after July 1, 2018.

Effective if and when the proposed amendment of Article VII, Sec. 27 of the Constitution of La. contained in the Act which originated as House Bill No. NUMBER of this 2017 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Adds R.S. 47:321.2)