

2018 Third Extraordinary Session

HOUSE BILL NO. 8

BY REPRESENTATIVE LEGER

TAX/SALES-USE, STATE: Provides for the rate and base for state sales and use taxes
(Item #1)

1 AN ACT

2 To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory
3 paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and
4 (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and
5 321.1(A) through (C), (E), (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), 331(T), and Act No. 395
9 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and
10 use taxes; to provide for the tax rate; to provide for the applicability of certain
11 exclusions and exemptions applicable to certain taxes; to provide for effectiveness;
12 and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory
15 paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and
16 (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A)
17 through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67)
18 through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R) are hereby
19 amended and reenacted and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and
20 331(V) and (W) are hereby enacted to read as follows:

1 §301. Definitions

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

5 * * *

6 (16)

7 * * *

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

21 * * *

22 §302. Imposition of tax

23 * * *

24 R.

25 * * *

26 (2) Notwithstanding any other provision of law to the contrary, including but
27 not limited to any contrary provisions of this Chapter, the exemption provided for
28 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
29 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 * * *

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

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

17 * * *

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

24 * * *

25 AA. Notwithstanding any other provision of this Section to the contrary,
26 except as provided in Paragraphs (29) through (32) of this Subsection, beginning
27 July 1, 2016, through June 30, 2018, the following specific exclusions and

1 exemptions shall be applicable to the tax levied pursuant to the provisions of this
2 Section:

3 * * *

4 (29) Beginning July 1, 2017, through June 30, 2018, the exclusion for
5 surface preparation, painting, and coating fixed or rotary wing aircraft and certified
6 transport category aircraft registered outside of this state, as provided in R.S.
7 47:301(14)(g)(iv).

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

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

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

14 * * *

15 BB. Notwithstanding any other provision of law to the contrary, including
16 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
17 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
18 levied pursuant to the provisions of this Section, except for the retail sale, use,
19 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

- 1 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
2 Constitution of Louisiana.
- 3 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
4 provided in Article VII, Section 27 of the Constitution of Louisiana.
- 5 (7) Sales to the United States government and its agencies as provided in
6 R.S. 47:301(10)(g).
- 7 (8) Other constructions permanently attached to the ground as provided in
8 R.S. 47:301(16)(l).
- 9 (9) Installation charges on tangible personal property as provided in R.S.
10 47:301(3)(a).
- 11 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 12 (11) Transactions involving the construction or overhaul of United States
13 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 14 (12) Property purchased for exclusive use outside the state as provided in
15 R.S. 47:305.10.
- 16 (13) Sales, leases, or rentals of tangible personal property paid by or under
17 the provisions of Medicare as provided in R.S. 47:315.3.
- 18 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 19 (15) Sales of raw agricultural commodities as provided in R.S.
20 47:301(10)(e).
- 21 (16) Sales of food by a youth-serving organization chartered by the Congress
22 of the United States as provided in R.S. 47:301(10)(h).
- 23 (17) Tangible personal property sold or donated to a food bank as provided
24 in R.S. 47:301(10)(j) and (18)(a)(i).
- 25 (18) Materials used in the collection of blood as provided in R.S.
26 47:301(16)(j).
- 27 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
28 47:301(16)(k).

- 1 (20) Donations to schools and food banks from resale inventory as provided
2 in R.S. 47:301(18)(a).
- 3 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
4 47:301(3)(e) and (13)(b).
- 5 (22) Leases or rentals of railroad rolling stock as provided in R.S.
6 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
7 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
8 of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 9 (23) Sales, purchases, and leases of tangible personal property by free
10 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 11 (24) Purchases by a nonprofit entity that sells donated goods as provided in
12 R.S. 47:301(8)(f).
- 13 (25) Tangible personal property for resale as provided in R.S.
14 47:301(10)(a)(i).
- 15 (26) Purchases of property for lease or rental as provided in R.S.
16 47:301(10)(a)(iii) and (18)(a)(iii).
- 17 (27) Isolated or occasional sales of tangible personal property by a person
18 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 19 (28) Use of a motor vehicle in Louisiana by a member of the active duty
20 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 21 (29) Purchases made under the Supplemental Nutrition Assistance Program
22 through WIC Program Vouchers as provided in R.S. 47:305.46.
- 23 (30) An article traded in on the purchase of tangible personal property as
24 provided in R.S. 47:301(13)(a).
- 25 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 26 (32) Stocks, bonds, notes, and other obligations or securities as provided in
27 R.S. 47:301(16)(b)(i).
- 28 (33) Credit for sales and use taxes paid to another state on tangible personal
29 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

- 1 (34) Work product of certain professionals as provided in R.S.
2 47:301(16)(e).
- 3 (35) Purchases by a regionally accredited independent educational institution
4 as provided in R.S. 47:301(8)(b).
- 5 (36) Sales through a coin-operated vending machine as provided in
6 R.S.47:301(10)(b)(i).
- 7 (37) Purchases by a private postsecondary academic degree-granting
8 institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 9 (38) Purchases of food items for school lunch and breakfast programs by a
10 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 11 (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 12 (40) Feed and feed additives for animals held for business purposes as
13 provided in R.S. 47:305(A)(4).
- 14 (41) Farm products produced and used by farmers as provided in R.S.
15 47:305(B).
- 16 (42) Sale of fertilizer and containers to farmers as provided in R.S.
17 47:305(D)(1)(f).
- 18 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 19 (44) Sales of pesticides for agricultural purposes as provided in R.S.
20 47:305.8.
- 21 (45) The cost price for the printing of a news publication as provided in R.S.
22 47:301(3)(h).
- 23 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 24 (47) Leases or rentals of a crane and related equipment with an operator as
25 provided in R.S. 47:301(7)(k).
- 26 (48) Sales by and to the state and its political subdivisions as provided in
27 R.S. 47:301(8)(c).
- 28 (49) Sales of materials for further processing as provided in R.S.
29 47:301(10)(c)(i)(aa).

1 (50) The sales price for new farm equipment used in poultry production as
2 provided in R.S. 47:301(13)(c).

3 (51) A factory built home as provided in R.S. 47:301(16)(g).

4 (52) Any advertising service rendered by an advertising business as provided
5 in Subsection D of this Section.

6 (53) Sales of livestock, poultry, and other farm products direct from a farm
7 as provided in R.S. 47:305(A)(1).

8 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
9 association or at a livestock auction market as provided in R.S. 47:305(A)(2).

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

12 (56) Transactions in interstate commerce and tangible personal property
13 imported into this state, or produced or manufactured in this state, for export as
14 provided in R.S. 47:305(E).

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

16 (58) The sales price of new farm equipment, including polyroll tubing, as
17 provided in R.S. 47:305.25.

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

20 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
21 as provided in R.S. 47:305.45 and 305.50(F).

22 (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

23 (62) Sales of pharmaceuticals administered to livestock for agricultural
24 purposes as provided in R.S. 47:301(16)(f).

25 (63) Materials used in the production of crawfish and catfish as provided in
26 R.S. 47:305(A)(5) and (6).

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

1 (65) Sales of room rentals by a homeless shelter as provided in R.S.
2 47:301(6)(c).

3 (66) Sales, leases, and rentals of tangible personal property to Boys State of
4 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
5 and (10)(r).

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

8 (68) Sales to, and leases, rentals, and use of educational materials and
9 equipment used for classroom instruction by a parochial and private elementary and
10 secondary school that complies with the court order from the Dodd Brumfield
11 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
12 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

13 (69) Sales by a parochial and private elementary and secondary school that
14 complies with the court order from the Dodd Brumfield decision and Section
15 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
16 (18)(e)(i).

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

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

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

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

27 (74) Sales of dental devices and materials as provided in R.S.
28 47:305(D)(1)(t).

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

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

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

8 (78) Sales of admission to entertainment events by a Little Theater
9 organization as provided in R.S. 47:305.6.

10 (79) Sales of admission to musical performances sponsored by a nonprofit
11 organization as provided in R.S. 47:305.7.

12 (80) Sales of admissions to entertainment events sponsored by domestic
13 nonprofit charitable, religious, and educational organizations as provided in R.S.
14 47:305.13.

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

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

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

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

24 (85) Sales and purchases by certain organizations that provide training for
25 blind persons as provided in R.S. 47:305.15.

26 (86) Purchases and leases by qualified radiation therapy treatment centers as
27 provided in R.S. 47:305.64.

28 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
29 47:301(10)(c)(ii)(aa).

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

3 (89) Sales of aircraft manufactured in Louisiana with a maximum capacity
4 of eight persons as provided in R.S. 47:301(10)(m).

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

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

11 (92) Sales by thrift shops located on military installations as provided in R.S.
12 47:305.14(A)(4).

13 (93) Leases or rentals of vessels for use in offshore mineral production or the
14 provision of services to those engaged in mineral production as provided in R.S.
15 47:305.19.

16 (94) Sales of gasohol as provided in R.S. 47:305.28.

17 (95) Sales or purchases by sheltered workshops as provided in R.S.
18 47:305.38.

19 (96) Pharmaceutical samples manufactured or imported into the state free of
20 charge as provided in R.S. 47:305.47.

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

24 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
25 precious metal content, whether in coin or ingot form as provided in R.S.
26 47:301(16)(b)(ii)(aa).

27 (99) Sales of certain numismatic coins as provided in R.S.
28 47:301(16)(b)(ii)(bb) and (cc).

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

3 (101) Purchase of consumables by paper and wood manufacturers and
4 loggers assigned an industry group designation of 3211 through 3222 or 113310
5 pursuant to the North American Industry Classification System Code of 2007 as
6 provided in R.S. 47:301(3)(k).

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

10 (103) Purchase of machinery and equipment by a utility regulated by the
11 Public Service Commission and the city of New Orleans as provided in R.S.
12 47:301(16)(o).

13 (104) Repair services performed in Louisiana when the repaired property is
14 delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

15 (105) Any transaction by a nonprofit electric cooperative that is exempt from
16 tax pursuant to R.S. 12:425.

17 (106) Diesel fuel, butane, propane, or other gases used or consumed for farm
18 purposes as provided in R.S. 47:305.37(A).

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

24 (108) Refunds for purchases of tangible personal property by international
25 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
26 51:1301, et seq.

27 (109) Sales of tangible personal property and services at certain public
28 facilities as provided in R.S. 39:467 and 468.

1 CC. The provisions of Subsection BB of this Section shall supercede and
2 control to the extent of conflict with any other provision of law beginning July 1,
3 2018, through June 30, 2025.

4 * * *

5 §321. Imposition of tax

6 * * *

7 H.

8 * * *

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

13 (3) Notwithstanding any other provision of the law or any other provision
14 of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for
15 new boats, vessels, or other water craft used as demonstrators shall be applicable,
16 operable, and effective for all taxable periods beginning on or after July 1, 2009,
17 through June 30, 2018.

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

22 (5) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009,
25 through June 30, 2018.

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

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

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

12 K. Notwithstanding the provisions of Subsection H of this Section or any
13 other provision of this Chapter to the contrary, for taxable periods beginning on or
14 after July 1, 2008, through June 30, 2018, the exemptions to the tax levied by this
15 Section for electric power or energy, natural gas, steam, and water shall be
16 applicable, operative, and effective.

17 * * *

18 P. Notwithstanding any other provision of law to the contrary, including but
19 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
20 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
21 levied pursuant to the provisions of this Section, except for the retail sale, use,
22 consumption, distribution, or storage for use or consumption of the following:

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

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

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

- 1 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
2 Louisiana.
- 3 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
4 Constitution of Louisiana.
- 5 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
6 provided in Article VII, Section 27 of the Constitution of Louisiana.
- 7 (7) Sales to the United States government and its agencies as provided in
8 R.S. 47:301(10)(g).
- 9 (8) Other constructions permanently attached to the ground as provided in
10 R.S. 47:301(16)(l).
- 11 (9) Installation charges on tangible personal property as provided in R.S.
12 47:301(3)(a).
- 13 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 14 (11) Transactions involving the construction or overhaul of United States
15 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 16 (12) Property purchased for exclusive use outside the state as provided in
17 R.S. 47:305.10.
- 18 (13) Sales, leases, or rentals of tangible personal property paid by or under
19 the provisions of Medicare as provided in R.S. 47:315.3.
- 20 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 21 (15) Sales of raw agricultural commodities as provided in R.S.
22 47:301(10)(e).
- 23 (16) Sales of food by a youth-serving organization chartered by the Congress
24 of the United States as provided in R.S. 47:301(10)(h).
- 25 (17) Tangible personal property sold or donated to a food bank as provided
26 in R.S. 47:301(10)(j) and (18)(a)(i).
- 27 (18) Materials used in the collection of blood as provided in R.S.
28 47:301(16)(j).

- 1 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
2 47:301(16)(k).
- 3 (20) Donations to schools and food banks from resale inventory as provided
4 in R.S. 47:301(18)(a).
- 5 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
6 47:301(3)(e) and (13)(b).
- 7 (22) Leases or rentals of railroad rolling stock as provided in R.S.
8 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
9 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
10 of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 11 (23) Sales, purchases, and leases of tangible personal property by free
12 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 13 (24) Purchases by a nonprofit entity that sells donated goods as provided in
14 R.S. 47:301(8)(f).
- 15 (25) Tangible personal property for resale as provided in R.S.
16 47:301(10)(a)(i).
- 17 (26) Purchases of property for lease or rental as provided in R.S.
18 47:301(10)(a)(iii) and (18)(a)(iii).
- 19 (27) Isolated or occasional sales of tangible personal property by a person
20 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 21 (28) Use of a motor vehicle in Louisiana by a member of the active duty
22 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 23 (29) Purchases made under the Supplemental Nutrition Assistance Program
24 through WIC Program Vouchers as provided in R.S. 47:305.46.
- 25 (30) An article traded in on the purchase of tangible personal property as
26 provided in R.S. 47:301(13)(a).
- 27 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 28 (32) Stocks, bonds, notes, and other obligations or securities as provided in
29 R.S. 47:301(16)(b)(i).

- 1 (33) Credit for sales and use taxes paid to another state on tangible personal
2 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 3 (34) Work product of certain professionals as provided in R.S.
4 47:301(16)(e).
- 5 (35) Purchases by a regionally accredited independent educational institution
6 as provided in R.S. 47:301(8)(b).
- 7 (36) Sales through a coin-operated vending machine as provided in
8 R.S.47:301(10)(b)(i).
- 9 (37) Purchases by a private postsecondary academic degree-granting
10 institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 11 (38) Purchases of food items for school lunch and breakfast programs by a
12 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 13 (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 14 (40) Feed and feed additives for animals held for business purposes as
15 provided in R.S. 47:305(A)(4).
- 16 (41) Farm products produced and used by farmers as provided in R.S.
17 47:305(B).
- 18 (42) Sale of fertilizer and containers to farmers as provided in R.S.
19 47:305(D)(1)(f).
- 20 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 21 (44) Sales of pesticides for agricultural purposes as provided in R.S.
22 47:305.8.
- 23 (45) The cost price for the printing of a news publication as provided in R.S.
24 47:301(3)(h).
- 25 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 26 (47) Leases or rentals of a crane and related equipment with an operator as
27 provided in R.S. 47:301(7)(k).
- 28 (48) Sales by and to the state and its political subdivisions as provided in
29 R.S. 47:301(8)(c).

1 (49) Sales of materials for further processing as provided in R.S.
2 47:301(10)(c)(i)(aa).

3 (50) The sales price for new farm equipment used in poultry production as
4 provided in R.S. 47:301(13)(c).

5 (51) A factory built home as provided in R.S. 47:301(16)(g).

6 (52) Any advertising service rendered by an advertising business as provided
7 in R.S. 47:302(D).

8 (53) Sales of livestock, poultry, and other farm products direct from a farm
9 as provided in R.S. 47:305(A)(1).

10 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
11 association or at a livestock auction market as provided in R.S. 47:305(A)(2).

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

14 (56) Transactions in interstate commerce and tangible personal property
15 imported into this state, or produced or manufactured in this state, for export as
16 provided in R.S. 47:305(E).

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

18 (58) The sales price of new farm equipment, including polyroll tubing, as
19 provided in R.S. 47:305.25.

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

22 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
23 as provided in R.S. 47:305.45 and 305.50(F).

24 (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

25 (62) Sales of pharmaceuticals administered to livestock for agricultural
26 purposes as provided in R.S. 47:301(16)(f).

27 (63) Materials used in the production of crawfish and catfish as provided in
28 R.S. 47:305(A)(5) and (6).

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

3 (65) Sales of room rentals by a homeless shelter as provided in R.S.
4 47:301(6)(c).

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

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

10 (68) Sales to, and leases, rentals, and use of educational materials and
11 equipment used for classroom instruction by a parochial and private elementary and
12 secondary school that complies with the court order from the Dodd Brumfield
13 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
14 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

15 (69) Sales by a parochial and private elementary and secondary school that
16 complies with the court order from the Dodd Brumfield decision and Section
17 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
18 (18)(e)(i).

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

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

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

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

1 (74) Sales of dental devices and materials as provided in R.S.
2 47:305(D)(1)(t).

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

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

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

10 (78) Sales of admission to entertainment events by a Little Theater
11 organization as provided in R.S. 47:305.6.

12 (79) Sales of admission to musical performances sponsored by a nonprofit
13 organization as provided in R.S. 47:305.7.

14 (80) Sales of admissions to entertainment events sponsored by domestic
15 nonprofit charitable, religious, and educational organizations as provided in R.S.
16 47:305.13.

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

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

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

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

26 (85) Sales and purchases by certain organizations that provide training for
27 blind persons as provided in R.S. 47:305.15.

28 (86) Purchases and leases by qualified radiation therapy treatment centers as
29 provided in R.S. 47:305.64.

1 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
2 47:301(10)(c)(ii)(aa).

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

5 (89) Sales of aircraft manufactured in Louisiana with a maximum capacity
6 of eight persons as provided in R.S. 47:301(10)(m).

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

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

13 (92) Sales by thrift shops located on military installations as provided in R.S.
14 47:305.14(A)(4).

15 (93) Leases or rentals of vessels for use in offshore mineral production or the
16 provision of services to those engaged in mineral production as provided in R.S.
17 47:305.19.

18 (94) Sales of gasohol as provided in R.S. 47:305.28.

19 (95) Sales or purchases by sheltered workshops as provided in R.S.
20 47:305.38.

21 (96) Pharmaceutical samples manufactured or imported into the state free of
22 charge as provided in R.S. 47:305.47.

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

26 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
27 precious metal content, whether in coin or ingot form as provided in R.S.
28 47:301(16)(b)(ii)(aa).

1 (99) Sales of certain numismatic coins as provided in R.S.
2 47:301(16)(b)(ii)(bb) and (cc).

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

5 (101) Purchase of consumables by paper and wood manufacturers and
6 loggers assigned an industry group designation of 3211 through 3222 or 113310
7 pursuant to the North American Industry Classification System Code of 2007 as
8 provided in R.S. 47:301(3)(k).

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

12 (103) Purchase of machinery and equipment by a utility regulated by the
13 Public Service Commission and the city of New Orleans as provided in R.S.
14 47:301(16)(o).

15 (104) Repair services performed in Louisiana when the repaired property is
16 delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

17 (105) Any transaction by a nonprofit electric cooperative that is exempt from
18 tax pursuant to R.S. 12:425.

19 (106) Diesel fuel, butane, propane, or other gases used or consumed for farm
20 purposes as provided in R.S. 47:305.37(A).

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

26 (108) Refunds for purchases of tangible personal property by international
27 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
28 51:1301, et seq.

1 (109) Sales of tangible personal property and services at certain public
2 facilities as provided in R.S. 39:467 and 468.

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

5 Q. The provisions of Subsection P of this Section shall supercede and control
6 to the extent of conflict with any other provision of law beginning July 1, 2018,
7 through June 30, 2025.

8 §321.1. Imposition of tax

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

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

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

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

28 (1) At the rate of one-half of one percent of the gross proceeds derived from
29 the lease or rental of tangible personal property, as defined in Chapter 2 of this

1 Subtitle, where the lease or rental of such property is in an established business, or
2 part of an established business, or the same is incidental or germane to the business.

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

6 C. In addition to the tax levied on sales of services by R.S. 47:302(C),
7 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle,
8 there is hereby levied a tax upon all sales of services in this state, as those services
9 are defined by Chapter 2 of this Subtitle, at the rate of one-half of one percent of the
10 amounts paid or charged for the services.

11 * * *

12 E. The provisions of this Section shall be inapplicable, inoperative, and of
13 no effect after June 30, ~~2018~~ 2025.

14 F. Notwithstanding any other provision of law to the contrary, including but
15 not limited to any contrary provision of this Chapter, beginning April 1, 2016,
16 through June 30, 2018, there shall be no exemptions, ~~or~~ and no exclusions ~~as defined~~
17 ~~in R.S. 47:301~~ to the tax levied pursuant to the provisions of this Section, except for
18 the sales or purchases of the following items:

19 * * *

20 (66) Beginning July 1, 2016, through June 30, 2018, in addition to those
21 exclusions and exemptions provided for in Paragraphs (1) through (65) of this
22 Subsection, the following exclusions and exemptions shall be allowable for purposes
23 of the tax levied pursuant to the provisions of this Section:

24 * * *

25 (67) Beginning July 1, 2017, through June 30, 2018, in addition to those
26 exclusions and exemptions provided for in Paragraphs (1) through (66) of this
27 Subsection, the exclusion for surface preparation, painting, and coating fixed or
28 rotary wing aircraft and certified transport category aircraft registered outside of this
29 state, as provided in R.S. 47:301(14)(g)(iv).

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,
10 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
11 levied 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), rail rolling stock sold or leased in Louisiana as provided in R.S.
27 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
28 of rail rolling stock as provided in R.S. 47:305.50(E)(2).

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

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

1 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
2 association or at a livestock auction market as provided in R.S. 47:305(A)(2).

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

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

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

9 (58) The sales price of new farm equipment, including polyroll tubing, as
10 provided in R.S. 47:305.25.

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

13 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
14 as provided in R.S. 47:305.45 and 305.50(F).

15 (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

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

18 (63) Materials used in the production of crawfish and catfish as provided in
19 R.S. 47:305(A)(5) and (6).

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

22 (65) Sales of room rentals by a homeless shelter as provided in R.S.
23 47:301(6)(c).

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

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

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

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

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

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

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

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

20 (74) Sales of dental devices and materials as provided in R.S.
21 47:305(D)(1)(t).

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

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

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

1 (78) Sales of admission to entertainment events by a Little Theater
2 organization as provided in R.S. 47:305.6.

3 (79) Sales of admission to musical performances sponsored by a nonprofit
4 organization as provided in R.S. 47:305.7.

5 (80) Sales of admissions to entertainment events sponsored by domestic
6 nonprofit charitable, religious, and educational organizations as provided in R.S.
7 47:305.13.

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

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

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

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

17 (85) Sales and purchases by certain organizations that provide training for
18 blind persons as provided in R.S. 47:305.15.

19 (86) Purchases and leases by qualified radiation therapy treatment centers as
20 provided in R.S. 47:305.64.

21 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
22 47:301(10)(c)(ii)(aa).

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

25 (89) Sales of aircraft manufactured in Louisiana with a maximum capacity
26 of eight persons as provided in R.S. 47:301(10)(m).

27 (90) Labor, materials, services, and supplies used for the repair, renovation,
28 or conversion of drilling rig machinery and equipment which become component

1 parts of a drilling rig used exclusively for exploration or development of minerals as
2 provided in R.S. 47:301(14)(g)(iii).

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

5 (92) Sales by thrift shops located on military installations as provided in R.S.
6 47:305.14(A)(4).

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

10 (94) Sales of gasohol as provided in R.S. 47:305.28.

11 (95) Sales or purchases by sheltered workshops as provided in R.S.
12 47:305.38.

13 (96) Pharmaceutical samples manufactured or imported into the state free of
14 charge as provided in R.S. 47:305.47.

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

18 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
19 precious metal content, whether in coin or ingot form as provided in R.S.
20 47:301(16)(b)(ii)(aa).

21 (99) Sales of certain numismatic coins as provided in R.S.
22 47:301(16)(b)(ii)(bb) and (cc).

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

25 (101) Purchase of consumables by paper and wood manufacturers and
26 loggers assigned an industry group designation of 3211 through 3222 or 113310
27 pursuant to the North American Industry Classification System Code of 2007 as
28 provided in R.S. 47:301(3)(k).

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

4 (103) Purchase of machinery and equipment by a utility regulated by the
5 Public Service Commission and the city of New Orleans as provided in R.S.
6 47:301(16)(o).

7 (104) Repair services performed in Louisiana when the repaired property is
8 delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

9 (105) Any transaction by a nonprofit electric cooperative that is exempt from
10 tax pursuant to R.S. 12:425.

11 (106) Diesel fuel, butane, propane, or other gases used or consumed for farm
12 purposes as provided in R.S. 47:305.37(A).

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

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

21 (109) Sales of tangible personal property and services at certain public
22 facilities as provided in R.S. 39:467 and 468.

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

25 J. The provisions of Subsection I of this Section shall supercede and control
26 to the extent of conflict with any other provision of law beginning July 1, 2018,
27 through June 30, 2025.

28 * * *

1 §331. Imposition of tax

2 * * *

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

7 (2) 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(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
10 from July 1, 2007, through June 30, 2018.

11 (3) 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 Q. Notwithstanding any other provision of the law to the contrary and
16 specifically notwithstanding any provision enacted during the 2004 First
17 Extraordinary Session of the Legislature which makes any sales and use tax
18 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.
19 47:305.51 shall be applicable, operable, and effective for all taxable periods
20 beginning on or after July 1, 2007, through March 31, 2016, ~~and for all taxable~~
21 ~~periods on and after April 1, 2019~~.

22 R. Notwithstanding any other provision of law to the contrary and
23 specifically notwithstanding any provision which is enacted to make any sales and
24 use tax exemption inapplicable, inoperable, and of no effect, the exemption provided
25 in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1,
26 2009, through June 30, 2018.

27 * * *

28 V. Notwithstanding any other provision of law to the contrary, including but
29 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,

1 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
2 levied pursuant to the provisions of this Section, except for the retail sale, use,
3 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

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

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

21 (9) Installation charges on tangible personal property as provided in R.S.
22 47:301(3)(a).

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

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

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

28 (13) Sales, leases, or rentals of tangible personal property paid by or under
29 the provisions of Medicare as provided in R.S. 47:315.3.

- 1 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 2 (15) Sales of raw agricultural commodities as provided in R.S.
3 47:301(10)(e).
- 4 (16) Sales of food by a youth-serving organization chartered by the Congress
5 of the United States as provided in R.S. 47:301(10)(h).
- 6 (17) Tangible personal property sold or donated to a food bank as provided
7 in R.S. 47:301(10)(j) and (18)(a)(i).
- 8 (18) Materials used in the collection of blood as provided in R.S.
9 47:301(16)(j).
- 10 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
11 47:301(16)(k).
- 12 (20) Donations to schools and food banks from resale inventory as provided
13 in R.S. 47:301(18)(a).
- 14 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
15 47:301(3)(e) and (13)(b).
- 16 (22) Leases or rentals of railroad rolling stock as provided in R.S.
17 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
18 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
19 of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 20 (23) Sales, purchases, and leases of tangible personal property by free
21 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 22 (24) Purchases by a nonprofit entity that sells donated goods as provided in
23 R.S. 47:301(8)(f).
- 24 (25) Tangible personal property for resale as provided in R.S.
25 47:301(10)(a)(i).
- 26 (26) Purchases of property for lease or rental as provided in R.S.
27 47:301(10)(a)(iii) and (18)(a)(iii).
- 28 (27) Isolated or occasional sales of tangible personal property by a person
29 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

- 1 (28) Use of a motor vehicle in Louisiana by a member of the active duty
2 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 3 (29) Purchases made under the Supplemental Nutrition Assistance Program
4 through WIC Program Vouchers as provided in R.S. 47:305.46.
- 5 (30) An article traded in on the purchase of tangible personal property as
6 provided in R.S. 47:301(13)(a).
- 7 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 8 (32) Stocks, bonds, notes, and other obligations or securities as provided in
9 R.S. 47:301(16)(b)(i).
- 10 (33) Credit for sales and use taxes paid to another state on tangible personal
11 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 12 (34) Work product of certain professionals as provided in R.S.
13 47:301(16)(e).
- 14 (35) Purchases by a regionally accredited independent educational institution
15 as provided in R.S. 47:301(8)(b).
- 16 (36) Sales through a coin-operated vending machine as provided in
17 R.S.47:301(10)(b)(i).
- 18 (37) Purchases by a private postsecondary academic degree-granting
19 institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- 20 (38) 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 (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 23 (40) Feed and feed additives for animals held for business purposes as
24 provided in R.S. 47:305(A)(4).
- 25 (41) Farm products produced and used by farmers as provided in R.S.
26 47:305(B).
- 27 (42) Sale of fertilizer and containers to farmers as provided in R.S.
28 47:305(D)(1)(f).
- 29 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.

- 1 (44) Sales of pesticides for agricultural purposes as provided in R.S.
2 47:305.8.
- 3 (45) The cost price for the printing of a news publication as provided in R.S.
4 47:301(3)(h).
- 5 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 6 (47) Leases or rentals of a crane and related equipment with an operator as
7 provided in R.S. 47:301(7)(k).
- 8 (48) Sales by and to the state and its political subdivisions as provided in
9 R.S. 47:301(8)(c).
- 10 (49) Sales of materials for further processing as provided in R.S.
11 47:301(10)(c)(i)(aa).
- 12 (50) The sales price for new farm equipment used in poultry production as
13 provided in R.S. 47:301(13)(c).
- 14 (51) A factory built home as provided in R.S. 47:301(16)(g).
- 15 (52) Any advertising service rendered by an advertising business as provided
16 in R.S. 47:302(D).
- 17 (53) Sales of livestock, poultry, and other farm products direct from a farm
18 as provided in R.S. 47:305(A)(1).
- 19 (54) 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 (55) 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 (56) 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 (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 27 (58) The sales price of new farm equipment, including polyroll tubing, as
28 provided in R.S. 47:305.25.

1 (59) 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 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
4 as provided in R.S. 47:305.45 and 305.50(F).

5 (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

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

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

10 (64) 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 (65) Sales of room rentals by a homeless shelter as provided in R.S.
13 47:301(6)(c).

14 (66) 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 (67) Sales or purchases of fire-fighting equipment by a volunteer fire
18 department as provided in R.S. 47:301(10)(o).

19 (68) 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 (69) 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 (70) 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 (71) 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 (72) Sales or use of ostomy, colostomy, and ileostomy devices and
9 equipment as provided in R.S. 47:305(D)(1)(l).

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

11 (74) Sales of dental devices and materials as provided in R.S.
12 47:305(D)(1)(t).

13 (75) 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 (76) 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 (77) 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 (78) Sales of admission to entertainment events by a Little Theater
21 organization as provided in R.S. 47:305.6.

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

24 (80) 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 (81) 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 (82) Sales of admissions and parking fees at fairs and festivals sponsored by
2 nonprofit organizations as provided in R.S. 47:305.18.

3 (83) 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 (84) Sales of butane, propane, or other liquified petroleum gases for private,
6 residential consumption as provided in R.S. 47:305.39.

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

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

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

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

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

17 (90) 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 (91) 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 (92) Sales by thrift shops located on military installations as provided in R.S.
24 47:305.14(A)(4).

25 (93) 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 (94) Sales of gasohol as provided in R.S. 47:305.28.

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

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

5 (97) 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 (98) 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 (99) Sales of certain numismatic coins as provided in R.S.
12 47:301(16)(b)(ii)(bb) and (cc).

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

15 (101) Purchase of consumables by paper and wood manufacturers and
16 loggers assigned an industry group designation of 3211 through 3222 or 113310
17 pursuant to the North American Industry Classification System Code of 2007 as
18 provided in R.S. 47:301(3)(k).

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

22 (103) Purchase of machinery and equipment by a utility regulated by the
23 Public Service Commission and the city of New Orleans as provided in R.S.
24 47:301(16)(o).

25 (104) Repair services performed in Louisiana when the repaired property is
26 delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

27 (105) Any transaction by a nonprofit electric cooperative that is exempt from
28 tax pursuant to R.S. 12:425.

1 (106) Diesel fuel, butane, propane, or other gases used or consumed for farm
2 purposes as provided in R.S. 47:305.37(A).

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

8 (108) Refunds for purchases of tangible personal property by international
9 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
10 51:1301, et seq.

11 (109) Sales of tangible personal property and services at certain public
12 facilities as provided in R.S. 39:467 and 468.

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

15 W. The provisions of Subsection V of this Section shall supercede and
16 control to the extent of conflict with any other provision of law beginning July 1,
17 2018, through June 30, 2025.

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

20 Section 3. This Act shall become effective on July 1, 2018.

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 8 Original

2018 Third Extraordinary Session

Leger

Abstract: Reduces the rate of the temporary state sales and use tax from 1% to .5%, extends the sunset from 2018 to 2025, and provides for the applicability of certain exclusions and exemptions to all 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 decreasing the rate from 1% to .50% and extending the sunset from 2018 to 2025.

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 regarding the effectiveness of all exemptions by establishing that on and after July 1, 2018, through June 30, 2025, 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) Sales and leases of rail rolling stock in La., and sales of parts and services used in the fabrication, modification, or repair of rail rolling stock. (R.S. 47:301(4)(k) and 305.50(E))
- (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 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) Purchases by a regionally accredited independent educational institution.
(R.S. 47:301(8)(b))
- (36) Sales through a coin-operated vending machine. (R.S.47:301(10)(b)(i))
- (37) Purchases by a private postsecondary academic degree-granting institution.
(R.S. 47:301(10)(cc) and(18)(n))
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school. (R.S. 47:301(10)(dd))
- (39) Funeral directing services. (R.S. 47:301(14)(j))

- (40) Feed and feed additives for animals held for business purposes. (R.S. 47:305(A)(4))
- (41) Farm products produced and used by farmers. (R.S. 47:305(B))
- (42) Sale of fertilizer and containers to farmers. (R.S. 47:305(D)(1)(f))
- (43) Sales of seeds for planting crops. (R.S. 47:305.3)
- (44) Sales of pesticides for agricultural purposes. (R.S. 47:305.8)
- (45) The cost price for the printing of a news publication. (R.S. 47:301(3)(h))
- (46) Vehicle rentals to a warranty customer. (R.S. 47:301(7)(h))
- (47) Leases or rentals of a crane and related equipment with an operator. (R.S. 47:301(7)(k))
- (48) Sales by and to the state and its political subdivisions. (R.S. 47:301(8)(c))
- (49) Sales of materials for further processing. (R.S. 47:301(10)(c)(i)(aa))
- (50) The sales price for new farm equipment used in poultry production. (R.S. 47:301(13)(c))
- (51) A factory built home. (R.S. 47:301(16)(g))
- (52) Any advertising service rendered by an advertising business. (R.S. 47:302(D))
- (53) Sales of livestock, poultry, and other farm products direct from a farm. (R.S. 47:305(A)(1))
- (54) 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))
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing. (R.S. 47:305(A)(3))
- (56) 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))
- (57) Ships, vessels, barges, and related supplies. (R.S. 47:305.1)
- (58) The sales price of new farm equipment, including polyroll tubing. (R.S. 47:305.25)
- (59) A truck and trailer if used at least 80% of the time in interstate commerce. (R.S. 47:305.50(A))
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties. (R.S. 47:305.45 and 305.50(F))
- (61) Sales or purchases by a council on aging. (R.S. 47:305.66)
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes. (R.S. 47:301(16)(f))
- (63) Materials used in the production of crawfish and catfish. (R.S. 47:305(A)(5) and (6))

- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization. (R.S. 47:301(6)(b))
- (65) Sales of room rentals by a homeless shelter. (R.S. 47:301(6)(c))
- (66) 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))
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department. (R.S. 47:301(10)(o))
- (68) 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))
- (69) 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))
- (70) 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.
- (71) 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))
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment. (R.S. 47:305(D)(1)(l))
- (73) Sales of medical devices. (R.S. 47:305(D)(1)(s))
- (74) Sales of dental devices and materials. (R.S. 47:305(D)(1)(t))
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use. (R.S. 47:305(D)(1)(u))
- (76) 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))
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription. (R.S. 47:305(G))
- (78) Sales of admission to entertainment events by a Little Theater organization. (R.S. 47:305.6)
- (79) Sales of admission to musical performances sponsored by a nonprofit organization. (R.S. 47:305.7)
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations. (R.S. 47:305.13)
- (81) 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))

- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations. (R.S. 47:305.18)
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen. (R.S. 47:305.20)
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption. (R.S. 47:305.39)
- (85) Sales and purchases by certain organizations that provide training for blind persons. (R.S. 47:305.15)
- (86) Purchases and lease by qualified radiation therapy treatment centers. (R.S. 47:305.64)
- (87) Sales of electricity for chlor-alkali manufacturing. (R.S. 47:301(10)(c)(ii)(aa))
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental. (R.S. 47:301(7)(b))
- (89) Sales of aircraft manufactured in La. with a capacity in excess of eight persons. (R.S. 47:301(10)(m))
- (90) 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))
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals. (R.S. 47:305(I))
- (92) Sales by thrift shops located on military installations. (R.S. 47:305.14(A)(4))
- (93) 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)
- (94) Sales of gasohol. (R.S. 47:305.28)
- (95) Sales or purchases by sheltered workshops. (R.S. 47:305.38)
- (96) Pharmaceutical samples manufactured or imported into the state free of charge. (R.S. 47:305.47)
- (97) 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))
- (98) 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))
- (99) Sales of certain numismatic coins. (R.S. 47:301(16)(b)(ii)(bb) and (cc))
- (100) Purchases, use, and lease of manufacturing machinery and equipment. (R.S. 47:301(3)(i), (13)(k) and (28)(a))
- (101) Purchase of consumables by paper and wood manufacturers and loggers assigned an industry group designation of 3211 - 3222 or 113310 pursuant to the NAICS Code of 2007. (R.S. 47:301(3)(k))

- (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well. (R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb))
- (103) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans. (R.S. 47:301(16)(o))
- (104) Repair services performed in La. when the repaired property is delivered outside of La. (R.S. 47:301(14)(g)(i)(bb))
- (105) Any transaction by a nonprofit electric cooperative that is exempt from tax. (R.S. 12:425)
- (106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes. (R.S. 47:305.37(A))
- (107) The 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 NAICS Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (108) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program. (R.S. 51:1301, et seq.)
- (109) Sales of tangible personal property and services at certain public facilities. (R.S. 39:467 and 468)

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 taxes levied under R.S. 47:321, 321.1, and 331.

Effective July 1, 2018.

(Amends R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(intro. para.),(AA)(intro. para.), (AA)(29) through (31), and (AA)(32)(intro. para.), 321(H)(2) through (6), and (I) through (K), 321.1(A)-(C), (E), (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), 331(T), and Act No. 395 of the 2017 R.S.)