ENROLLED

2018 Third Extraordinary Session

HOUSE BILL NO. 10

BY REPRESENTATIVES DAVIS, BARRAS, BISHOP, STEVE CARTER, FOIL, HAZEL, MCFARLAND, GREGORY MILLER, AND ZERINGUE AND SENATORS CLAITOR, DONAHUE, AND WHITE

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AN ACT

To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

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

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
§301. Definitions

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

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(16) * * *

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

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§302. Imposition of tax

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(2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective from July 1, 2007, through June 30, 2018.
(3) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective from January 1, 1998, through June 30, 2018.

* * *

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

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

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

* * *

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

* * *

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

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

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

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

* * *

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

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

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

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

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

(5) Prescription drugs as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
(6) Gasoline and other motor fuels subject to the state excise tax on fuel as provided in Article VII, Section 27 of the Constitution of Louisiana.

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

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

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

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

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

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

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

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

(15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).

(16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(i) and (18)(a)(i).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(i).

(19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).

(20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).

(21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
(22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).

(23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

(24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).

(25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).

(26) Purchases of property for lease or rental as provided in 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 as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

(28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.

(29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.

(30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).

(31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

(32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).

(33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

(34) Work product of certain professionals as provided in R.S. 47:301(16)(e).

(35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
(36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).

(37) Purchases by a private postsecondary academic degree-granting institution as provided in 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 as provided in R.S. 47:301(10)(dd).

(39) Funeral directing services as provided in R.S. 47:301(14)(i).

(40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(41) Farm products produced and used by farmers as provided in R.S. 47:305(B).

(42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(43) Sales of seeds for planting crops as provided in R.S. 47:305.3.

(44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

(46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).

(47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).

(48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).

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

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

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

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

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
(53) Sales of livestock, poultry, and other farm products direct from a farm
as provided in 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 as provided in R.S. 47:305(A)(2).

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

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

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

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

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

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

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

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

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

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

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

(67) Sales or purchases of fire-fighting equipment by a volunteer fire
department as provided in 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 Section 501(c)(3) of the Internal Revenue Code as provided in 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 Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

(70) Sales, as provided in 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 as provided in R.S. 47:305(D)(1)(k).

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

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

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

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

(78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
(79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.

(80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in 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 as provided in R.S. 47:305.14(A)(1).

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

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

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

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

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

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

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

(89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in 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 as provided in 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 as provided in R.S. 47:305(I).
(92) Sales by thrift shops located on military installations as provided in 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 as provided in R.S. 47:305.19.

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

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

(96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in 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, as provided in 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 as provided in R.S. 47:301(16)(b)(ii)(aa).

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

(100) Purchases, use, and lease of manufacturing machinery and equipment as provided in 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 through 3222 or 113310 pursuant to the North American Industry Classification System of 2007 as provided in 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 pursuant to 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 as provided in R.S. 47:301(16)(o).
(104) Repair services performed in Louisiana when the repaired property is
delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

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

(106) Diesel fuel, butane, propane, or other gases used or consumed for farm
purposes as provided in 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 North American Industry Classification System 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 pursuant to R.S.
51:1301, et seq.

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

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

§321. Imposition of tax

H.

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

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

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

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

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

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

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

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

* * *

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

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

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

3. Electricity as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

4. Water as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

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

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

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

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

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

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

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

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
(12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.

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

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

(15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).

(16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).

(19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).

(20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).

(21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).

(22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).

(23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

(24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).

(25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
(26) Purchases of property for lease or rental as provided in 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 as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

(28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.

(29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.

(30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).

(31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

(32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).

(33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

(34) Work product of certain professionals as provided in R.S. 47:301(16)(c).

(35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).

(36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).

(37) Purchases by a private postsecondary academic degree-granting institution as provided in 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 as provided in R.S. 47:301(10)(dd).

(39) Funeral directing services as provided in R.S. 47:301(14)(j).

(40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(41) Farm products produced and used by farmers as provided in R.S. 47:305(B).
(42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(43) Sales of seeds for planting crops as provided in R.S. 47:305.3.

(44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

(46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).

(47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).

(48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).

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

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

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

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

(53) Sales of livestock, poultry, and other farm products direct from a farm as provided in 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 as provided in R.S. 47:305(A)(2).

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

(57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
(58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25.

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

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

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

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

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

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

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

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

(67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in 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 Section 501(c)(3) of the Internal Revenue Code as provided in 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 Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
(70) Sales, as provided in 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 as provided
in R.S. 47:305(D)(1)(k).

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

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

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

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

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

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

(80) Sales of admissions to entertainment events sponsored by domestic
nonprofit charitable, religious, and educational organizations as provided in 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 as provided in R.S. 47:305.14(A)(1).
(82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.

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

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

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

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

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

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

(89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in 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 as provided in 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 as provided in R.S. 47:305(I).

(92) Sales by thrift shops located on military installations as provided in 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 as provided in R.S. 47:305.19.

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

(95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
(96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in 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, as provided in 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 as provided in R.S. 47:301(16)(b)(ii)(aa).

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

(100) Purchases, use, and lease of manufacturing machinery and equipment as provided in 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 through 3222 or 113310 pursuant to the North American Industry Classification System of 2007 as provided in 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 pursuant to 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 as provided in R.S. 47:301(16)(o).

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

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

(106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in 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.
agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based
on being assigned a North American Industry Classification System 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 pursuant to R.S.
51:1301, et seq.

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

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

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

§321.1. Imposition of tax

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

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

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

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

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

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

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

*          *          *

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

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

*          *          *

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

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

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

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

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

*   *   *

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

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

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

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

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

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

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

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
(7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g).

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

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

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

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

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

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

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

(15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).

(16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(i) and (18)(a)(i).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(i).

(19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).

(20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).

(21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).

(22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:301(4)(k).
47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
of rail rolling stock as provided in R.S. 47:305.50(E)(2).

(23) Sales, purchases, and leases of tangible personal property by free
hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

(24) Purchases by a nonprofit entity that sells donated goods as provided in
R.S. 47:301(8)(f).

(25) Tangible personal property for resale as provided in R.S.
47:301(10)(a)(i).

(26) Purchases of property for lease or rental as provided in 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 as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

(28) Use of a motor vehicle in Louisiana by a member of the active duty
military as provided in R.S. 47:303(A)(3)(a) and 305.48.

(29) Purchases made under the Supplemental Nutrition Assistance Program
through WIC Program Vouchers as provided in R.S. 47:305.46.

(30) An article traded in on the purchase of tangible personal property as
provided in R.S. 47:301(13)(a).

(31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

(32) Stocks, bonds, notes, and other obligations or securities as provided in
R.S. 47:301(16)(b)(i).

(33) Credit for sales and use taxes paid to another state on tangible personal

(34) Work product of certain professionals as provided in R.S.
47:301(16)(c).

(35) Purchases by a regionally accredited independent educational institution
as provided in R.S. 47:301(8)(b).

(36) Sales through a coin-operated vending machine as provided in
R.S.47:301(10)(b)(i).
(37) Purchases by a private postsecondary academic degree-granting institution as provided in 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 as provided in R.S. 47:301(10)(dd).

(39) Funeral directing services as provided in R.S. 47:301(14)(j).

(40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(41) Farm products produced and used by farmers as provided in R.S. 47:305(B).

(42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(43) Sales of seeds for planting crops as provided in R.S. 47:305.3.

(44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

(46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).

(47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).

(48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).

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

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

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

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

(53) Sales of livestock, poultry, and other farm products direct from a farm as provided in 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 as provided in R.S. 47:305(A)(2).

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

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

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

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

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

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

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

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

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

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

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

(67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in 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 Section 501(c)(3) of the Internal Revenue Code as provided in 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 Section
501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
(18)(e)(i).

(70) Sales, as provided in 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 as provided
in R.S. 47:305(D)(1)(k).

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

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

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

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

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

(79) Sales of admission to musical performances sponsored by a nonprofit
organization as provided in R.S. 47:305.7.
(80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in 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 as provided in R.S. 47:305.14(A)(1).

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

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

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

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

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

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

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

(89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in 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 as provided in 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 as provided in R.S. 47:305(I).

(92) Sales by thrift shops located on military installations as provided in 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 as provided in R.S. 47:305.19.

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

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

(96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in 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, as provided in 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 as provided in R.S. 47:301(16)(b)(ii)(aa).

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

(100) Purchases, use, and lease of manufacturing machinery and equipment as provided in 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 through 3222 or 113310 pursuant to the North American Industry Classification System of 2007 as provided in 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 pursuant to 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 as provided in R.S. 47:301(16)(o).

(104) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).
(105) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425.

(106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in 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 North American Industry Classification System 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 pursuant to R.S. 51:1301, et seq.

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

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

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

§331. Imposition of tax

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

(2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective from July 1, 2007, through June 30, 2018.
(3) Notwithstanding any other provision of law to the contrary which makes
any sales and use tax exemption inapplicable, inoperable, and of no effect, the
exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective

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

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

* * *

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).

(16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(i) and (18)(a)(i).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(i).

(19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
(20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).

(21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).

(22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).

(23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

(24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).

(25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).

(26) Purchases of property for lease or rental as provided in 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 as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

(28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.

(29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.

(30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).

(31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

(32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).

(33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
(34) Work product of certain professionals as provided in R.S. 47:301(16)(e).

(35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).

(36) Sales through a coin-operated vending machine as provided in R.S. 47:301(10)(b)(i).

(37) Purchases by a private postsecondary academic degree-granting institution as provided in 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 as provided in R.S. 47:301(10)(dd).

(39) Funeral directing services as provided in R.S. 47:301(14)(j).

(40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(41) Farm products produced and used by farmers as provided in R.S. 47:305(B).

(42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(43) Sales of seeds for planting crops as provided in R.S. 47:305.3.

(44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

(46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).

(47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).

(48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).

(49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in 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 Section 501(c)(3) of the Internal Revenue Code as provided in 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 Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

(70) Sales, as provided in 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 as provided in R.S. 47:305(D)(1)(k).

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

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

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

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

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

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

\[(80)\] Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in 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 as provided in R.S. 47:305.14(A)(1).

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

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

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

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

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

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

\[(88)\] Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
(89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in 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 as provided in 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 as provided in R.S. 47:305(I).

(92) Sales by thrift shops located on military installations as provided in 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 as provided in R.S. 47:305.19.

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

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

(96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in 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, as provided in 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 as provided in R.S. 47:301(16)(b)(ii)(aa).

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

(100) Purchases, use, and lease of manufacturing machinery and equipment as provided in 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 through 3222 or 113310.
pursuant to the North American Industry Classification System of 2007 as provided in 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 pursuant to 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 as provided in R.S. 47:301(16)(o).

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

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

(106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in 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 North American Industry Classification System 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 pursuant to R.S. 51:1301, et seq.

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

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

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

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
Section 2. R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Legislature are hereby repealed in their entirety.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ____________________

CODING: Words in struck through type are deletions from existing law; words underscored are additions.