
DIGEST

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HCR 5 Original

2016 First Extraordinary Session

Jackson

Suspends from the 4% state sales and use tax all exemptions and exclusions, except for the following:

- (1) R.S. 47:305(D)(1)(n) through (r) relative to food for home consumption
- (2) R.S. 47:305(D)(1)(j), (4)(b), (5)(b) and (c)(i), and 305.2 relative to prescription drugs
- (3) R.S. 38:2212.4(C) relative to a public trust
- (4) R.S. 39:467 relative to state owned domed stadiums
- (5) R.S. 39:468 relative to state owned public facilities
- (6) R.S. 47:301(1) and (10)(c)(ii)(bb) relative to isolated and occasional sales
- (7) R.S. 47:301(3)(a) relative to installation charges on tangible personal property
- (8) R.S. 47:301(3)(c) relative to installation on oil field board roads
- (9) R.S. 47:301(7)(c) and (14)(h) relative to transactions by private contractor on Navy contract regarding a naval vessel
- (10) R.S. 47:301(3)(i) relative to manufacturers rebates on new cars
- (11) R.S. 47:301(4)(k) relative to lease or rentals of railroad rolling stock
- (12) R.S. 47:301(7), (10)(r), and (18)(f) relative to purchases and leases by free hospitals
- (13) R.S. 47:301(7)(f), (10)(q), and (18)(e) relative to purchase and use of certain educational materials by private schools
- (14) R.S. 47:301(8)(b) relative to certain purchases by a private higher education institution
- (15) R.S. 47:301(8)(f) relative to purchases by nonprofit entities that sell donated goods
- (16) R.S. 47:301(10)(a)(i) relative to tangible personal property for resale

- (17) R.S. 47:301(10)(a)(iii) and (18)(a)(iii) relative to the purchase of property for lease or rental
- (18) R.S. 47:301(10)(b)(i) relative to sales through a coin-operated vending machine
- (19) R.S. 47:301(10)(c)(i)(aa) relative to materials for further processing into articles of tangible personal property
- (20) R.S. 47:301(10)(d) relative to sales of human tissue transplants
- (21) R.S. 47:301(10)(e) and 305(A)(3) relative to sales of raw agricultural products
- (22) R.S. 47:301(10)(g) relative to sales to the U.S. government and its agencies
- (23) R.S. 47:301(10)(h) relative to sales of food by youth serving organizations chartered by Congress
- (24) R.S. 47:301(10)(cc) and (18)(n) relative to purchases and use of property by a private higher education institution
- (25) R.S. 47:301(10)(j) relative to tangible personal property sold or donated to food banks
- (26) R.S. 47:301(10)(dd) relative to purchase and sales by private elementary or secondary schools
- (27) R.S. 47:301(13)(a) relative to articles traded in on purchases of tangible personal property
- (28) R.S. 47:301(14)(g)(i)(bb) relative to repair services performed in La on property to be exported
- (29) R.S. 47:301(14)(j) relative to funeral directing services
- (30) R.S. 47:301(16)(b)(ii) relative to stocks, bonds, notes, or other obligations or securities
- (31) R.S. 47:301(16)(e) relative to work product of certain professionals
- (32) R.S. 47:301(16)(f) relative to pharmaceuticals administered to livestock for agricultural
- (33) R.S. 47:301(16)(l) relative to other constructions permanently attached to the ground
- (34) R.S. 47:301(16)(j) relative to materials used in the collection of blood
- (35) R.S. 47:301(16)(k) relative to aphaeresis kits and leuko reduction filters
- (36) R.S. 47:301(18)(a) relative to donation to schools and food banks from resale inventory

- (37) R.S. 47:303(A) and 305.48 relative to the use of motor vehicles in La. by active duty military
- (38) R.S. 47:303(A)(3)(a) relative to credit for taxes paid to other states on property imported into La.
- (39) R.S. 47:305(A)(1) relative to gross proceeds from sale of livestock, poultry, etc direct from the farm
- (40) R.S. 47:305(A)(4) relative to purchase of feed and feed additives for animals held for business purposes
- (41) R.S. 47:305(A)(5) relative to purchase of materials used in the harvesting or production of crawfish
- (42) R.S. 47:305(A)(6) relative to purchase of materials used in the harvesting or production of catfish
- (43) R.S. 47:305(B) relative to farm products produced and used by farmers
- (44) R.S. 47:305(D)(1)(f) relative to sales of fertilizers and containers to farmers
- (45) R.S. 47:305.5 relative to sales of seeds for planting crops
- (46) R.S. 47:305.8 relative to sales of pesticides for agricultural purposes
- (47) R.S. 47:305.10 relative to property purchased for exclusive use outside the state
- (48) R.S. 47:305.25 relative to purchases of certain farm equipment
- (49) R.S. 47:305.37 relative to purchases of diesel fuel, butane, propane, or other liquefied petroleum gases used for farm
- (50) R.S. 47:305.46 relative to purchases made with food stamps and WIC
- (51) R.S. 47:305.47 relative to pharmaceutical samples distributed in Louisiana
- (52) R.S. 47:305.63 relative to purchases of commercial farm irrigation equipment
- (53) R.S. 47:315.3 relative to purchases and leases of durable medical equipment per Medicare

(Suspends various sales and use tax exemptions contained in Chapter 2 of Subtitle II of Title 47 of La. Revised Statutes)