
DIGEST

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HCR 4 Engrossed

2016 First Extraordinary Session

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

- (1) Specific method for determining pricing relative to the publication of a free news publication.
- (2) Manufacture's machinery and equipment, including machinery and equipment used in the manufacture of biodiesel.
- (3) Oilfield drilling equipment to be re-leased or re-rented.
- (4) Airplanes or airplane equipment used by a commuter airline domiciled in La.
- (5) A crane rented with an operator.
- (6) Pallets used by a manufacturer for packaging.
- (7) Pollution control equipment.
- (8) Natural gas used in the production of iron.
- (9) Electricity for chlor-alkali manufacturing processes.
- (10) Pelletized paper waste used as fuel for power generation.
- (11) Specific method of pricing equipment and devices associated with the wireless communication devices and wireless telephone service.
- (12) Alternative substance used as fuel.
- (13) Telephone directories used for advertising.
- (14) Fuel, gas, butane, and propane.
- (15) Natural gas to be held, used, or consumed in providing natural gas storage ("cushion" or "pad" gas).

- (16) Storm shutter devices.
- (17) Anthropogenic carbon dioxide used in a qualified tertiary recovery project (mineral exploration and production).
- (18) Refinery gas sold to another person at retail or wholesale.
- (19) Payments made by a manufacturer directly to a dealer of the manufacturer's product for the purpose of reducing the retail "sales price" of the product.
- (20) Sales and services performed at an event for La. culture, crafts, food, art, and music, with a five year annual attendance in excess of 300,000 (New Orleans Jazz Festival).
- (21) Speciality items sold to members of a nonprofit carnival organizations for fund-raising purposes if the members are participating in a parade sponsored by the organization.
- (22) Electric power and natural gas purchased or used by paper or wood products manufacturing facilities.
- (23) Repair services performed in La. on property to be exported.
- (24) Custom computer software.
- (25) Machinery and equipment purchased by motor vehicle and glass manufacturers, La. based radio stations, and certain utilities in New Orleans.
- (26) Equipment used for digital television conversion.
- (27) Various newspapers.
- (28) Free telephone directories used for advertising.
- (29) Alternative substance use as fuel.
- (30) Property created or derived as a residue or byproduct of certain manufacturing processes.
- (31) Racehorses.
- (32) Non-residential electric power utilities, and boiler fuel, steam.
- (33) Motor vehicle returned to dealer inventory.
- (34) Motor vehicles, boats, and airplanes used as demonstrators.
- (35) Component parts for ships and barges used in foreign or coastwise commerce.

- (36) Labor, or sale of materials, services, and supplies, used for repairing, renovating or converting of any drilling rig, and associated machinery and equipment, used for exploration or development of minerals outside the territorial limits of the state in Outer Continental Shelf waters.
- (37) Gate admissions to various charitable and nonprofit entertainment events.
- (38) Cable television installation.
- (39) Motion picture film rental.
- (40) Admissions to performances at a little theater.
- (41) Income from coin operated laundries.
- (42) Leased vessels used in the production of minerals.
- (43) Purchases of materials, equipment, and supplies, and leases, and services by commercial fishers and seafood processors.
- (44) Sales by shops on military installations.
- (45) New vehicles furnished by a dealer for purposes of drivers education.
- (46) Nonprofit retirement centers.
- (47) Sales of gasohol.
- (48) Raw materials used in the printing process.
- (49) Per diem or car hire on freight cards, piggy-back cars, and rolling stock.
- (50) Purchase of trucks with a gross weight of 26,000 pounds or more and certain trailers if used at least 80% of the time in interstate commerce and whose activities are subject to the jurisdiction of the U.S. D.O.T.
- (51) Purchase of certain contract carrier buses used in interstate commerce.
- (52) Rail rolling stock sold or leased in La.
- (53) Butane, propane, and other cooking gases.
- (54) Catalogs.
- (55) Railroad ties to be modified for installation at a location outside of the taxing jurisdiction.

- (56) Purchase of off-road vehicles by out of state buyers.
- (57) Utilities, including electricity, used by steelworks and blast furnaces.
- (58) Sale of original, one-of-a-kind art from an established location within the boundaries of a cultural product district.
- (59) Purchase of certain water conservation equipment for use within the Sparta Groundwater Conservation District.
- (60) Capital equipment and software purchases by a radiation treatment center.
- (61) Purchases of construction supplies by Habitat for Humanity affiliates, Fuller Center for Housing covenant partners, and the Make it Right Foundation.
- (62) Purchase of certain construction materials by Hands on New Orleans and Rebuilding Together New Orleans used on residential dwellings destroyed or damaged by Hurricanes Katrina or Rita.
- (63) Purchases, use, or rental of materials and services by the Fore!Kids Foundation.
- (64) Purchase of certain construction supplies by the Make it Right Foundation.
- (65) Purchase of certain construction supplies by the St. Bernard Project, Inc.
- (66) Sales and purchases by Ducks Unlimited and Bass Life.
- (67) Sales and purchases by organizations dedicated to conservation of fish and migratory waterfowl.
- (68) Admissions to dance and dramatic arts performances presented by a nonprofit organization.

Suspends refunds of state sales and use taxes paid on materials used in the construction or renovation of housing in certain designated areas.

(Suspends R.S. 47:301(3)(h) and (i), (7)(b), (d), (j), (k), and (l), (10)(c)(i)(bb) and (ii)(aa), (k), (l), (m), (n), (x), (y), (z), (bb), (ee), (gg), and (hh), (13)(d), (e), (g), (h), (i), (j), (k), (l), and (m), (14)(g)(iii)(aa) and (k), (16)(a)(ii), (h), (i), (m), (n), (o), and (p), (18)(d)(iii), (h), (i), (k), (l), and (o), and (28), 305(A)(2), (C), (D)(1)(b), (c), (d), (g), (h), and (i), (H), and (I), 305.1, 305.6, 305.7, 305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28, 305.33, 305.39, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.49, 305.50, 305.51, 305.56, 305.57, 305.59, 305.60, 305.61, 305.64, 305.65, 305.68, 305.70, 305.71, and 315.2.)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the structure of the restitution from one that listed the exemptions which would not be affected by the suspension, and the amendments list to one that lists the specific exemptions and exclusion provisions that would be subject to suspension.