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**3rd Extraordinary Session
2018**

**Prepared by the staff of the
David R. Poynter Legislative Research Library
LOUISIANA HOUSE OF REPRESENTATIVES**

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ABBREVIATIONS

# number	OCS Outer Continental Shelf
add'l additional	org. organization
CAFR Comprehensive Annual Financial Report	prog. program
COLA Cost of Living Adjustment	PSC Public Service Commission
corp. corporation	R.S. Regular Session
ctr. Center	RACER Revitalizing Auto Communities Environmental Response
DC&FS Department of Children & Family Services	SNAP Supplemental Nutrition Assistance Program
E.S. Extraordinary Session	TANF Temporary Assistance for Needy Families
FITAP Federal Independence Temporary Assistance Program	TOPS Taylor Opportunity Program for Students
FY Fiscal Year	TRSL Teachers' Retirement System of La.
Gov. Governor	UAL Unfunded Accrued Liability
govt. government	US United States
La. Louisiana	w/ with
LASERS La. State Employees Retirement System	WIC Woman, Infants, & Children
mfr. manufacturer	

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2018

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	HB	2
	HB	9
	HB	11
	HB	12
Domed stadium/baseball facility, publicly owned.	HB	9
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	HB	8
Drilling equipment, re-lease/re-rental; oil/gas/minerals.	HB	10
	HB	8
	HB	2*
	HB	3
	HB	9
	HB	11
Drilling rig, OCS waters use; component part.	HB	8
	HB	2
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	HB	9
	HB	10
Electricity; manufacturing, raw agricultural product.	HB	11
Fair/festival; admission/parking fee; nonprofit org.	HB	10
	HB	8
	HB	3
	HB	2
	HB	12
	HB	9
	HB	11

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Farm equipment, above cost threshold; farmer/agricultural facility use.....	HB	10
	HB	8
	HB	2
	HB	11
	HB	12
	HB	3
	HB	9
Farm equipment; poultry production.....	HB	10
	HB	8
	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
Farm product/fertilizer/container/seed/feed/pesticide.....	HB	8
	HB	10
	HB	2
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	HB	11
	HB	3
	HB	9
Fishing vessel/supply/fuel/lubricant/repair, commercial fishermen.....	HB	10
	HB	8
	HB	3
	HB	2
	HB	12
	HB	9
	HB	11
Food item; school lunch/breakfast program, private school.....	HB	10
	HB	8
	HB	2
	HB	11
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	HB	3
Food, home consumption/prescription drug/residential utility.....	HB	9
	HB	3
	HB	11
	HB	10
	HB	2
	HB	12
	HB	8
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	HB	8
	HB	2
	HB	11
	HB	3
	HB	9
Gasohol.....	HB	8
	HB	2
	HB	3
	HB	9
	HB	11
	HB	10

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Gasoline/diesel/motor fuel, excise tax levy.	HB	3
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	HB	12
	HB	8
	HB	9
Generally; enumerated items; applicability.	HB	8
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	HB	11
	HB	9
Generally; enumerated items; applicability; fund, dedication.	HB	12
Generally; enumerated items; applicability; sunset.	HB	10
Human tissue transplant.	HB	11
	HB	10
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	HB	12
	HB	3
	HB	9
Installation, tangible personal property; separate charge.	HB	11
	HB	10
	HB	2
	HB	8
	HB	9
	HB	3
Interstate commerce, import/export.	HB	10
	HB	8
	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
Little Theater org., entertainment admission.	HB	10
	HB	3
	HB	2
	HB	12
	HB	9
	HB	8
	HB	11
Livestock, public sale.	HB	10
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	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
Machinery/equipment; manufacturing.	HB	8
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	HB	3
	HB	9
	HB	11
	HB	10

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Machinery/equipment; public utility, PSC/New Orleans City regulated.	HB	8
	HB	9
	HB	3
	HB	11
	HB	10
Meals, educational/medical/mental institution; educational/religious/medical org. .	HB	10
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	HB	9
	HB	8
	HB	11
Medical device/appliance, certain items.	HB	10
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	HB	9
	HB	11
Motor vehicle dealer, lease/rental agreement; warranty agreement; w/out charge. . .	HB	10
	HB	8
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	HB	11
	HB	3
	HB	9
Motor vehicle, new; mfr. rebate.	HB	10
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	HB	9
	HB	11
Motor vehicle, out-of-state purchase; La. stationed military personnel.	HB	10
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	HB	8
	HB	11
	HB	9
Motor vehicle; adaptive driving equipment/modification.	HB	10
	HB	8
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	HB	2
	HB	12
	HB	9
	HB	11
Naval vessel, US; construction/overhaul contract.	HB	11
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	HB	3
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REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Nonprofit org.; blind person, training/funding.	HB	10
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	HB	9
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Nonprofit org.; event sponsorship, admission/parking fee/sales.	HB	10
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Nonprofit org.; musical performance; admission.	HB	10
	HB	3
	HB	2
	HB	12
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Oilfield board, road installation.	HB	11
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	HB	9
Paper/wood manufacturer.; loggers; process materials.	HB	8
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	HB	10
Pharmaceutical sample; health care provider, w/out charge.	HB	8
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	HB	10
Pharmaceutical; livestock administration, agricultural purpose.	HB	10
	HB	8
	HB	2
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	HB	3
	HB	9
Postsecondary educational institution, private; lease/rental/purchase.	HB	10
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	HB	8
	HB	11
	HB	9
	HB	3

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Radiation therapy treatment center; capital equipment/software.	HB	10
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	HB	12
	HB	9
	HB	11
Rail, rolling stock/ties; piggyback trailer; freight car.	HB	10
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	HB	11
Raw material, processing for retail sale.	HB	10
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	HB	11
	HB	3
	HB	9
Repair service, tangible personal property; out-of-state delivery.	HB	8
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	HB	3
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	HB	10
Sheltered workshop, persons w/ intellectual disabilities; DC&FS licensed.	HB	8
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SNAP/WIC Programs; benefits.	HB	10
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	HB	9
State entity/political subdivision purchase.	HB	10
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	HB	3
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Steam, produced; raw agricultural product manufacturing.	HB	9
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	HB	9
	HB	11
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	HB	8

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Stock/bond/note/obligation/security..	HB	3
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Stripper well, severance tax paid; electricity.	HB	8
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	HB	10
Tangible personal property; 1st use, out-of-state.	HB	10
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Thrift shop sale, military installation.	HB	8
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Trade-in property, new purchase.	HB	3
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	HB	12
	HB	11
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Truck/trailer, interstate commerce use.	HB	10
	HB	8
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	HB	12
	HB	11
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Vending machine, coin-operated; resale item.	HB	10
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Vessel; beyond state territorial limits, minerals production.	HB	8
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Work product, course of business use; licensed occupation/profession.	HB	8
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	HB	3

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REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Youth serving org., congressionally chartered; food item.	HB	11
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Tax Free Shopping Program, see Sales & Use Tax, State/Refund

Taxes

Law, expenditures/structure/policy; study.	SR	27
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SOCIAL SERVICES (See also Exceptional Persons)

Aging, councils on; see Revenue & Taxation: Sales & Use Tax, State- Exemption/Council

Child Welfare Services

Women, Children & Families (WIC) Prog.; benefits; state sales tax, exemption. . .	HB	3
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Homeless

Shelter; room rental; state sales tax, exclusion.	HB	10
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	HB	9

SNAP (Supplemental Nutrition Assistance Program)

Benefits, purchase; state sales tax, exemption.	HB	10
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	HB	9

SPECIAL DISTRICTS & AUTHORITIES

Stadium & Exposition District, Louisiana

Domed stadium; state sales tax, exemption.	HB	9
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Tax Increment Financing Districts

Sales tax, state; add'l revenue.	HB	9
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STATE GOVERNMENT

Constitution

Convention; call; Study Commission; creation.	SCR	3
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Special Days, Weeks & Months

Veterans Day.	HR	10
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* Denotes Amendment

TRANSPORTATION

Aircraft & Aviation

Aircraft, La. assembly; out-of-state purchase/delivery; state sales tax, exemption.	HB	8
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	HB	10
Aircraft, out-of-state; surface preparation/painting/coating; state sales tax.	HB	8
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Railroads

Rolling stock/ties; piggyback trailer; freight car; state sales tax, exemption.	HB	10
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	HB	3
	HB	8
	HB	9
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WATER & WATERWAYS

Boats/Ships/Vessels

Louisiana built, size threshold; foreign/interstate commerce; state sales tax.	HB	10
	HB	2
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	HB	11
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OCS waters; minerals production; state sales tax, exemption.	HB	2
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WILDLIFE & FISHERIES

Aquaculture

Crawfish/catfish production material; state sales tax, exemption.	HB	10
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Fishermen - Commercial

Vessel/supply/lubricant/fuel/repair purchase; state sales tax, exemption.	HB	10
	HB	8
	HB	3
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	HB	12
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* Denotes Amendment