

2018 Second Extraordinary Session

HOUSE BILL NO. 15

BY REPRESENTATIVE HAVARD

TAX/SALES-USE, STATE: Provides with respect to the rate and base of state sales and use tax (Item #22)

1 AN ACT

2 To amend and reenact R.S. 47:302(R)(2) and (3), (S), (T), (X)(introductory paragraph),
3 (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory
4 paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A) through (C),
5 (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69),
6 and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S
7 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to
8 repeal R.S. 47:302(Y), 321(M), 321.1(E), 331(T), and Act No. 395 of the 2017
9 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to
10 provide for the tax rate; to provide for the applicability of certain exclusions and
11 exemptions applicable to certain taxes; to provide for effectiveness; and to provide
12 for related matters.

13 Be it enacted by the Legislature of Louisiana:

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

1 §302. Imposition of tax

2 * * *

3 R.

4 * * *

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

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

13 * * *

14 S. Notwithstanding any other provision of law to the contrary and
15 specifically notwithstanding any provision enacted during the 2004 First
16 Extraordinary Session which makes any sales and use tax exemption inapplicable,
17 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
18 applicable, operable, and effective for all taxable periods beginning on or after July
19 1, 2007, through June 30, 2018.

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

25 * * *

26 X. Notwithstanding any other provision of law to the contrary, including but
27 not limited to any contrary provisions of this Chapter, for the period April 1, 2016,
28 ~~through July 1, 2018~~ through June 30, 2018, there shall be no ~~exclusions and exemptions, and~~
29 no exclusions as defined in R.S. 47:301, to the tax levied pursuant to the provisions

1 of this Section except for exemptions and exclusions for sales or purchases of the
2 following items and for those items enumerated in Subsection AA of this Section:

3 * * *

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

9 * * *

10 (29) Beginning July 1, 2017, through June 30, 2018, the exclusion for
11 surface preparation, painting, and coating fixed or rotary wing aircraft and certified
12 transport category aircraft registered outside of this state, as provided in R.S.
13 47:301(14)(g)(iv).

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

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

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

20 * * *

21 BB. Notwithstanding any other provision of law to the contrary, including
22 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
23 there shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax
24 levied pursuant to the provisions of this Section, except for the retail sale, use,
25 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

- 1 (48) Sales by and to the state and its political subdivisions as provided in
2 R.S. 47:301(8)(c).
- 3 (49) Sales of materials for further processing as provided in R.S.
4 47:301(10)(c)(i)(aa).
- 5 (50) The sales price for new farm equipment used in poultry production as
6 provided in R.S. 47:301(13)(c).
- 7 (51) A factory built home as provided in R.S. 47:301(16)(g).
- 8 (52) Any advertising service rendered by an advertising business as provided
9 in R.S. 47:302(D).
- 10 (53) Sales of livestock, poultry, and other farm products direct from a farm
11 as provided in R.S. 47:305(A)(1).
- 12 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
13 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 14 (55) Sales of agricultural commodities by a person other than the producer,
15 for use in further processing as provided in R.S. 47:305(A)(3).
- 16 (56) Transactions in interstate commerce and tangible personal property
17 imported into this state, or produced or manufactured in this state, for export as
18 provided in R.S. 47:305(E).
- 19 (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 20 (58) The sales price of new farm equipment, including polyroll tubing, as
21 provided in R.S. 47:305.25.
- 22 (59) A truck and trailer if used at least eighty percent of the time in interstate
23 commerce as provided in R.S. 47:305.50(A).
- 24 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
25 as provided in 47:305.45 and 305.50(F).
- 26 (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- 27 (62) Sales of pharmaceuticals administered to livestock for agricultural
28 purposes as provided in R.S. 47:301(16)(f).

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

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

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

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

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

12 (68) Sales to, and leases, rentals, and use of educational materials and
13 equipment used for classroom instruction by a parochial and private elementary and
14 secondary school that complies with the court order from the Dodd Brumfield
15 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
16 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

17 (69) Sales by a parochial and private elementary and secondary school that
18 complies with the court order from the Dodd Brumfield decision and Section
19 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
20 (18)(e)(i).

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

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

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

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

2 (74) Sales of orthotic and prosthetic devices and restorative materials utilized
3 and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

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

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

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

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

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

15 (80) Sales of admissions to entertainment events sponsored by domestic
16 nonprofit charitable, religious, and educational organizations as provided in R.S.
17 47:305.13.

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

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

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

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

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

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

3 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
4 47:301(10)(c)(ii)(aa).

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

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

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

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

15 (92) Sales by thrift shops located on military installations as provided in R.S.
16 47:305.14(A)(4).

17 (93) Leases or rentals of vessels for use in offshore mineral production or the
18 provision of services to those engaged in mineral production as provided in R.S.
19 47:305.19.

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

21 (95) Sales or purchases by sheltered workshops as provided in R.S.
22 47:305.38.

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

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

1 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
2 precious metal content, whether in coin or ingot form as provided in R.S.
3 47:301(16)(b)(ii)(aa).

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

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

8 CC. The provisions of Subsection BB shall supercede and control to the
9 extent of conflict with any other provision of law beginning July 1, 2018.

10 * * *

11 §321. Imposition of tax

12 * * *

13 H.

14 * * *

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

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

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

28 (5) Notwithstanding any other provision of law to the contrary, including but
29 not limited to any contrary provisions of this Chapter, the exemption provided for

1 in R.S. 47:305.64 shall be applicable, operable, and effective from July 1, 2009,
2 through June 30, 2018.

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

7 I. Notwithstanding any other provision of law to the contrary and specifically
8 notwithstanding any provision enacted during the 2004 First Extraordinary Session
9 which makes any sales and use tax exemption inapplicable, inoperable, and of no
10 effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and
11 effective for all taxable periods beginning on or after July 1, 2007, through June 30,
12 2018.

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

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

23 * * *

24 P. Notwithstanding any other provision of law to the contrary, including but
25 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
26 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
27 pursuant to the provisions of this Section, except for the retail sale, use,
28 consumption, distribution, or storage for use or consumption of the following:

- 1 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
2 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
3 Louisiana.
- 4 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
5 Louisiana.
- 6 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
7 Louisiana.
- 8 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
9 Louisiana.
- 10 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
11 Constitution of Louisiana.
- 12 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
13 provided in Article VII, Section 27 of the Constitution of Louisiana.
- 14 (7) Sales to the United States government and its agencies as provided in
15 R.S. 47:301(10)(g).
- 16 (8) Other constructions permanently attached to the ground as provided in
17 R.S. 47:301(16)(l).
- 18 (9) Installation charges on tangible personal property as provided in R.S.
19 47:301(3)(a).
- 20 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 21 (11) Transactions involving the construction or overhaul of United States
22 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 23 (12) Property purchased for exclusive use outside the state as provided in
24 R.S. 47:305.10.
- 25 (13) Sales, leases, or rentals of tangible personal property paid by or under
26 the provisions of Medicare as provided in R.S. 47:315.3.
- 27 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 28 (15) Sales of raw agricultural commodities as provided in R.S.
29 47:301(10)(e).

- 1 (16) Sales of food by a youth-serving organization chartered by the Congress
2 of the United States as provided in R.S. 47:301(10)(h).
- 3 (17) Tangible personal property sold or donated to a food bank as provided
4 in R.S. 47:301(10)(j) and (18)(a)(i).
- 5 (18) Materials used in the collection of blood as provided in R.S.
6 47:301(16)(j).
- 7 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
8 47:301(16)(k).
- 9 (20) Donations to schools and food banks from resale inventory as provided
10 in R.S. 47:301(18)(a).
- 11 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
12 47:301(3)(e) and (13)(b).
- 13 (22) Leases or rentals of railroad rolling stock as provided in R.S.
14 47:301(4)(k).
- 15 (23) Sales, purchases and leases of tangible personal property by free
16 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 17 (24) Purchases by a nonprofit entity that sells donated goods as provided in
18 R.S. 47:301(8)(f).
- 19 (25) Tangible personal property for resale as provided in R.S.
20 47:301(10)(a)(i).
- 21 (26) Purchases of property for lease or rental as provided in R.S.
22 47:301(10)(a)(iii) and (18)(a)(iii).
- 23 (27) Isolated or occasional sales of tangible personal property by a person
24 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 25 (28) Use of a motor vehicle in Louisiana by a member of the active duty
26 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 27 (29) Purchases made under the Supplemental Nutrition Assistance Program
28 through WIC Program Vouchers as provided in R.S. 47:305.46.

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

- 1 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 2 (47) Leases or rentals of a crane and related equipment with an operator as
3 provided in R.S. 47:301(7)(k).
- 4 (48) Sales by and to the state and its political subdivisions as provided in
5 R.S. 47:301(8)(c).
- 6 (49) Sales of materials for further processing as provided in R.S.
7 47:301(10)(c)(i)(aa).
- 8 (50) The sales price for new farm equipment used in poultry production as
9 provided in R.S. 47:301(13)(c).
- 10 (51) A factory built home as provided in R.S. 47:301(16)(g).
- 11 (52) Any advertising service rendered by an advertising business as provided
12 in R.S. 47:302(D).
- 13 (53) Sales of livestock, poultry, and other farm products direct from a farm
14 as provided in R.S. 47:305(A)(1).
- 15 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
16 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 17 (55) Sales of agricultural commodities by a person other than the producer,
18 for use in further processing as provided in R.S. 47:305(A)(3).
- 19 (56) Transactions in interstate commerce and tangible personal property
20 imported into this state, or produced or manufactured in this state, for export as
21 provided in R.S. 47:305(E).
- 22 (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 23 (58) The sales price of new farm equipment, including polyroll tubing, as
24 provided in R.S. 47:305.25.
- 25 (59) A truck and trailer if used at least eighty percent of the time in interstate
26 commerce as provided in R.S. 47:305.50(A).
- 27 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
28 as provided in 47:305.45 and 305.50(F).
- 29 (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

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

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

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

7 (65) Sales of room rentals by a homeless shelter as provided in R.S.
8 47:301(6)(c).

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

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

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

19 (69) Sales by a parochial and private elementary and secondary school that
20 complies with the court order from the Dodd Brumfield decision and Section
21 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
22 (18)(e)(i).

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

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

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

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

4 (74) Sales of orthotic and prosthetic devices and restorative materials utilized
5 and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

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

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

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

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

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

17 (80) Sales of admissions to entertainment events sponsored by domestic
18 nonprofit charitable, religious, and educational organizations as provided in R.S.
19 47:305.13.

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

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

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

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

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

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

5 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
6 47:301(10)(c)(ii)(aa).

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

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

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

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

17 (92) Sales by thrift shops located on military installations as provided in R.S.
18 47:305.14(A)(4).

19 (93) Leases or rentals of vessels for use in offshore mineral production or the
20 provision of services to those engaged in mineral production as provided in R.S.
21 47:305.19.

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

23 (95) Sales or purchases by sheltered workshops as provided in R.S.
24 47:305.38.

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

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

1 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
2 precious metal content, whether in coin or ingot form as provided in R.S.
3 47:301(16)(b)(ii)(aa).

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

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

8 (101) The sale or use of steam, water, electric power or energy, natural gas,
9 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h),
10 hereinafter "utilities", used by a manufacturer which has been assigned a North
11 American Industrial Classification System Code within manufacturing Sectors 31-33
12 by the Louisiana Workforce Commission, which utilities are used in a plant facility
13 predominately and directly in the actual manufacturing process of an item of tangible
14 personal property.

15 Q. The provisions of Subsection P shall supercede and control to the extent
16 of conflict with any other provision of law beginning July 1, 2018.

17 §321.1. Imposition of tax

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

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

28 (2) At the rate of one half of one percent of the cost price of each item or
29 article of tangible personal property when the same is not sold but is used, consumed,

1 distributed, or stored for use or consumption in this state, provided that there shall
2 be no duplication of the tax.

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

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

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

15 C. In addition to the tax levied on sales of services by R.S. 47:302(C),
16 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle,
17 there is hereby levied a tax upon all sales of services in this state, as those services
18 are defined by Chapter 2 of this Subtitle, at the rate of one half of one percent of the
19 amounts paid or charged for the services.

20 * * *

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

26 * * *

27 (66) Beginning July 1, 2016, through June 30, 2018, in addition to those
28 exclusions and exemptions provided for in Paragraphs (1) through (65) of this

1 Subsection, the following exclusions and exemptions shall be allowable for purposes
2 of the tax levied pursuant to the provisions of this Section:

3 * * *

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

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

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

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

15 * * *

16 I. Notwithstanding any other provision of law to the contrary, including but
17 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
18 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
19 pursuant to the provisions of this Section, except for the retail sale, use,
20 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

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

- 1 (51) A factory built home as provided in R.S. 47:301(16)(g).
- 2 (52) Any advertising service rendered by an advertising business as provided
3 in R.S. 47:302(D).
- 4 (53) Sales of livestock, poultry, and other farm products direct from a farm
5 as provided in R.S. 47:305(A)(1).
- 6 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
7 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 8 (55) Sales of agricultural commodities by a person other than the producer,
9 for use in further processing as provided in R.S. 47:305(A)(3).
- 10 (56) Transactions in interstate commerce and tangible personal property
11 imported into this state, or produced or manufactured in this state, for export as
12 provided in R.S. 47:305(E).
- 13 (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 14 (58) The sales price of new farm equipment, including polyroll tubing, as
15 provided in R.S. 47:305.25.
- 16 (59) A truck and trailer if used at least eighty percent of the time in interstate
17 commerce as provided in R.S. 47:305.50(A).
- 18 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
19 as provided in 47:305.45 and 305.50(F).
- 20 (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- 21 (62) Sales of pharmaceuticals administered to livestock for agricultural
22 purposes as provided in R.S. 47:301(16)(f).
- 23 (63) Materials used in the production of crawfish and catfish as provided in
24 R.S. 47:305(A)(5) and (6).
- 25 (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit
26 organization as provided in R.S. 47:301(6)(b).
- 27 (65) Sales of room rentals by a homeless shelter as provided in R.S.
28 47:301(6)(c).

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

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

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

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

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

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

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

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

25 (74) Sales of orthotic and prosthetic devices and restorative materials utilized
26 and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

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

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

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

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

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

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

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

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

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

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

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

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

26 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
27 47:301(10)(c)(ii)(aa).

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

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

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

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

9 (92) Sales by thrift shops located on military installations as provided in R.S.
10 47:305.14(A)(4).

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

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

15 (95) Sales or purchases by sheltered workshops as provided in R.S.
16 47:305.38.

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

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

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

25 (99) Sales of certain numismatic coins as provided in R.S.
26 47:301(16)(b)(ii)(bb) and (cc).

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

1 in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1,
2 2009, through June 30, 2018.

3 * * *

4 V. Notwithstanding any other provision of law to the contrary, including but
5 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
6 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
7 pursuant to the provisions of this Section, except for the retail sale, use,
8 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

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

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

26 (9) Installation charges on tangible personal property as provided in R.S.
27 47:301(3)(a).

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

- 1 (11) Transactions involving the construction or overhaul of United States
2 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 3 (12) Property purchased for exclusive use outside the state as provided in
4 R.S. 47:305.10.
- 5 (13) Sales, leases, or rentals of tangible personal property paid by or under
6 the provisions of Medicare as provided in R.S. 47:315.3.
- 7 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 8 (15) Sales of raw agricultural commodities as provided in R.S.
9 47:301(10)(e).
- 10 (16) Sales of food by a youth-serving organization chartered by the Congress
11 of the United States as provided in R.S. 47:301(10)(h).
- 12 (17) Tangible personal property sold or donated to a food bank as provided
13 in R.S. 47:301(10)(j) and (18)(a)(i).
- 14 (18) Materials used in the collection of blood as provided in R.S.
15 47:301(16)(j).
- 16 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
17 47:301(16)(k).
- 18 (20) Donations to schools and food banks from resale inventory as provided
19 in R.S. 47:301(18)(a).
- 20 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
21 47:301(3)(e) and (13)(b).
- 22 (22) Leases or rentals of railroad rolling stock as provided in R.S.
23 47:301(4)(k).
- 24 (23) Sales, purchases and leases of tangible personal property by free
25 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 26 (24) Purchases by a nonprofit entity that sells donated goods as provided in
27 R.S. 47:301(8)(f).
- 28 (25) Tangible personal property for resale as provided in R.S.
29 47:301(10)(a)(i).

- 1 (26) Purchases of property for lease or rental as provided in R.S.
2 47:301(10)(a)(iii) and (18)(a)(iii).
- 3 (27) Isolated or occasional sales of tangible personal property by a person
4 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 5 (28) Use of a motor vehicle in Louisiana by a member of the active duty
6 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 7 (29) Purchases made under the Supplemental Nutrition Assistance Program
8 through WIC Program Vouchers as provided in R.S. 47:305.46.
- 9 (30) An article traded in on the purchase of tangible personal property as
10 provided in R.S. 47:301(13)(a).
- 11 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 12 (32) Stocks, bonds, notes, and other obligations or securities as provided in
13 R.S. 47:301(16)(b)(i).
- 14 (33) Credit for sales and use taxes paid to another state on tangible personal
15 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 16 (34) Work product of certain professionals as provided in R.S.
17 47:301(16)(e).
- 18 (35) Purchases by a regionally accredited independent educational institution
19 as provided in R.S. 47:301(8)(b).
- 20 (36) Sales through a coin-operated vending machine as provided in
21 R.S.47:301(10)(b)(i).
- 22 (37) Purchases by a private postsecondary academic degree-granting
23 institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- 24 (38) Purchases of food items for school lunch and breakfast programs by a
25 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 26 (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 27 (40) Feed and feed additives for animals held for business purposes as
28 provided in R.S. 47:305(A)(4).

- 1 (41) Farm products produced and used by farmers as provided in R.S.
2 47:305(B).
- 3 (42) Sale of fertilizer and containers to farmers as provided in R.S.
4 47:305(D)(1)(f).
- 5 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 6 (44) Sales of pesticides for agricultural purposes as provided in R.S.
7 47:305.8.
- 8 (45) The cost price for the printing of a news publication as provided in R.S.
9 47:301(3)(h).
- 10 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 11 (47) Leases or rentals of a crane and related equipment with an operator as
12 provided in R.S. 47:301(7)(k).
- 13 (48) Sales by and to the state and its political subdivisions as provided in
14 R.S. 47:301(8)(c).
- 15 (49) Sales of materials for further processing as provided in R.S.
16 47:301(10)(c)(i)(aa).
- 17 (50) The sales price for new farm equipment used in poultry production as
18 provided in R.S. 47:301(13)(c).
- 19 (51) A factory built home as provided in R.S. 47:301(16)(g).
- 20 (52) Any advertising service rendered by an advertising business as provided
21 in R.S. 47:302(D).
- 22 (53) Sales of livestock, poultry, and other farm products direct from a farm
23 as provided in R.S. 47:305(A)(1).
- 24 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
25 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 26 (55) Sales of agricultural commodities by a person other than the producer,
27 for use in further processing as provided in R.S. 47:305(A)(3).

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

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

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

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

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

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

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

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

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

18 (65) Sales of room rentals by a homeless shelter as provided in R.S.
19 47:301(6)(c).

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

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

25 (68) Sales to, and leases, rentals, and use of educational materials and
26 equipment used for classroom instruction by a parochial and private elementary and
27 secondary school that complies with the court order from the Dodd Brumfield
28 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
29 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

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

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

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

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

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

15 (74) Sales of orthotic and prosthetic devices and restorative materials utilized
16 and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

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

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

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

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

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

1 (80) Sales of admissions to entertainment events sponsored by domestic
2 nonprofit charitable, religious, and educational organizations as provided in R.S.
3 47:305.13.

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

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

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

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

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

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

17 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
18 47:301(10)(c)(ii)(aa).

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

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

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

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

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

2 47:305.14(A)(4).

3 (93) Leases or rentals of vessels for use in offshore mineral production or the

4 provision of services to those engaged in mineral production as provided in R.S.

5 47:305.19.

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

7 (95) Sales or purchases by sheltered workshops as provided in R.S.

8 47:305.38.

9 (96) Pharmaceutical samples manufactured or imported into the state free of

10 charge as provided in R.S. 47:305.47.

11 (97) The exclusion for surface preparation, painting, and coating fixed or

12 rotary wing aircraft and certified transport category aircraft registered outside of this

13 state, as provided in R.S. 47:301(14)(g)(iv).

14 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its

15 precious metal content, whether in coin or ingot form as provided in R.S.

16 47:301(16)(b)(ii)(aa).

17 (99) Sales of certain numismatic coins as provided in R.S.

18 47:301(16)(b)(ii)(bb) and (cc).

19 (100) Purchases, use, and lease of manufacturing machinery and equipment

20 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

21 (101) The sale or use of steam, water, electric power or energy, natural gas,

22 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h),

23 hereinafter "utilities", used by a manufacturer which has been assigned a North

24 American Industrial Classification System Code within manufacturing Sectors 31-33

25 by the Louisiana Workforce Commission, which utilities are used in a plant facility

26 predominately and directly in the actual manufacturing process of an item of tangible

27 personal property.

28 W. The provisions of Subsection V shall supercede and control to the extent

29 of conflict with any other provision of law beginning July 1, 2018.

1 Section 2. R.S. 47:302(Y), 321(M), 321.1.(E), 331(T), and Act No. 395 of the 2017
2 Regular Session of the Legislature are hereby repealed in their entirety.

3 Section 3. This Act shall become effective on July 1, 2018; if vetoed by the governor
4 and subsequently approved by the legislature, this Act shall become effective on July 1,
5 2018, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 15 Original

2018 Second Extraordinary Session

Havard

Abstract: Provides for the applicability of certain exclusions and exemptions to state sales and use tax levies.

Present law imposes a 1% state sales and use tax on the sale, use, consumption, storage, or lease of tangible personal property and certain services in La. The imposition of the tax expires on June 30, 2018.

Proposed law changes present law by reducing the rate of the tax from 1% to 0.50%, and removes the sunset of the tax, making imposition of the 0.50% tax permanent.

Present law establishes a variety of exclusions and exemptions (exemptions) applicable to state sales and use tax.

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) for two different periods of time, both occurring between April 1, 2016, and June 30, 2018.

Present law provides that the suspension of certain exemptions for purposes of the tax levies in R.S. 47:321 and 331, expired June 30, 2016. The suspension with respect to the tax levies in R.S. 47:302 and 321.1, remains effective through June 30, 2018.

Present law establishes various provisions concerning specific exemptions to provide that the exemptions shall be applicable under all circumstances.

Proposed law changes present law by revising the various provisions for effectiveness of certain specific exemptions to sunset those provisions by June 30, 2018.

Proposed law changes present law regarding the effectiveness of all exemptions by establishing that on and after July 1, 2018, only the following exemptions shall be applicable to all state sales and use tax levies:

- (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through (r) on Jan. 1, 2003. (Const. Art. VII, §2.2)
- (2) Natural gas. (Const. Art. VII, §2.2)
- (3) Electricity. (Const. Art. VII, §2.2)
- (4) Water. (Const. Art. VII, §2.2)

- (5) Prescription drugs. (Const. Art. VII, §2.2)
- (6) Gasoline and other motor fuels subject to the state excise tax on fuel (Const. Art. VII, §27.
- (7) Sales to the U.S. government and its agencies. (R.S. 47:301(10)(g))
- (8) Other constructions permanently attached to the ground. (R.S. 47:301(16)(l))
- (9) Installation charges on tangible personal property. (R.S. 47:301(3)(a))
- (10) Installation of oil field board roads. (R.S. 47:301(3)(c))
- (11) Transactions involving the construction or overhaul of U.S. Navy vessels. (R.S. 47:301(7)(c) and (14)(h))
- (12) Property purchased for exclusive use outside the state. (R.S. 47:305.10)
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare. (R.S. 47:315.3)
- (14) Sales of human tissue transplants. (R.S. 47:301(10)(d))
- (15) Sales of raw agricultural commodities. (R.S. 47:301(10)(e))
- (16) Sales of food by a youth-serving organization chartered by the U.S. Congress. (R.S. 47:301(10)(h))
- (17) Tangible personal property sold or donated to a food bank. (R.S. 47:301(10)(j) and (18)(a)(i))
- (18) Materials used in the collection of blood. (R.S. 47:301(16)(j))
- (19) Aphaeresis kits and leuko reduction filters. (R.S. 47:301(16)(k))
- (20) Donations to schools and food banks from resale inventory. (R.S. 47:301(18)(a))
- (21) Manufacturer's rebates on a new motor vehicle. (R.S. 47:301(3)(e) and (13)(b))
- (22) Leases or rentals of railroad rolling stock. (R.S. 47:301(4)(k))
- (23) Sales, purchases and leases of tangible personal property by free hospitals. (R.S. 47:301(7)(e), (10)(p), and (18)(c))
- (24) Purchases by a nonprofit entity that sells donated goods. (R.S. 47:301(8)(f))
- (25) Tangible personal property for resale. (R.S. 47:301(10)(a)(i))
- (26) Purchases of property for lease or rental. (R.S. 47:301(10)(a)(iii) and (18)(a)(iii))
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business. (R.S. 47:301(1) and (10)(c)(ii)(bb))
- (28) Use of a motor vehicle in La. by a member of the active duty military. (R.S. 47:303(A) and 305.48)
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers . (R.S. 47:305.46)

- (30) An article traded in on the purchase of tangible personal property. (R.S. 47:301(13)(a))
- (31) Donation of toys. (R.S. 47:301(10)(aa)(i) and (18)(m))
- (32) Stocks, bonds, notes, and other obligations or securities. (R.S. 47:301(16)(b)(i))
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in La. (R.S. 47:303(A)(3)(a))
- (34) Work product of certain professionals. (R.S. 47:301(16)(e))
- (35) Purchases by a regionally accredited independent educational institution. (R.S. 47:301(8)(b))
- (36) Sales through a coin-operated vending machine. (R.S.47:301(10)(b)(i))
- (37) Purchases by a private postsecondary academic degree-granting institution. (R.S. 47:301(10)(cc) and(18)(n))
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school. (R.S. 47:301(10)(dd))
- (39) Funeral directing services. (R.S. 47:301(14)(j))
- (40) Feed and feed additives for animals held for business purposes. (R.S. 47:305(A)(4))
- (41) Farm products produced and used by farmers. (R.S. 47:305(B))
- (42) Sale of fertilizer and containers to farmers. (R.S. 47:305(D)(1)(f))
- (43) Sales of seeds for planting crops. (R.S. 47:305.3)
- (44) Sales of pesticides for agricultural purposes. (R.S. 47:305.8)
- (45) The cost price for the printing of a news publication. (R.S. 47:301(3)(h))
- (46) Vehicle rentals to a warranty customer. (R.S. 47:301(7)(h))
- (47) Leases or rentals of a crane and related equipment with an operator. (R.S. 47:301(7)(k))
- (48) Sales by and to the state and its political subdivisions. (R.S. 47:301(8)(c))
- (49) Sales of materials for further processing. (R.S. 47:301(10)(c)(i)(aa))
- (50) The sales price for new farm equipment used in poultry production. (R.S. 47:301(13)(c))
- (51) A factory built home. (R.S. 47:301(16)(g))
- (52) Any advertising service rendered by an advertising business. (R.S. 47:302(D))
- (53) Sales of livestock, poultry, and other farm products direct from a farm. (R.S. 47:305(A)(1))
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market. (R.S. 47:305(A)(2))

- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing. (R.S. 47:305(A)(3))
- (56) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state for export. (R.S. 47:305(E))
- (57) Ships, vessels, barges, and related supplies. (R.S. 47:305.1)
- (58) The sales price of new farm equipment, including polyroll tubing. (R.S. 47:305.25)
- (59) A truck and trailer if used at least 80% of the time in interstate commerce. (R.S. 47:305.50(A))
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties. (R.S. 47:305.45 and 305.50(F))
- (61) Sales or purchases by a council on aging. (R.S. 47:305.66)
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes. (R.S. 47:301(16)(f))
- (63) Materials used in the production of crawfish and catfish. (R.S. 47:305(A)(5) and (6))
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization. (R.S. 47:301(6)(b))
- (65) Sales of room rentals by a homeless shelter. (R.S. 47:301(6)(c))
- (66) Sales, leases, and rentals of tangible personal property to Boys State of La., Inc. and Girls State of La., Inc. (R.S. 47:301(7)(g) and (10)(r))
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department. (R.S. 47:301(10)(o))
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii))
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(10)(q)(i) and (18)(e)(i))
- (70) Sales, (R.S. 47:301(14)(b)(i)), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use. (R.S. 47:305(D)(1)(k))
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment. (R.S. 47:305(D)(1)(l))
- (73) Sales of medical devices. (R.S. 47:305(D)(1)(s))
- (74) Sales of orthotic and prosthetic devices and restorative materials utilized and prescribed by dentists. (R.S. 47:305(D)(1)(t))

- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use. (R.S. 47:305(D)(1)(u))
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization. (R.S. 47:305(D)(2))
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription. (R.S. 47:305(G))
- (78) Sales of admission to entertainment events by a Little Theater organization. (R.S. 47:305.6)
- (79) Sales of admission to musical performances sponsored by a nonprofit organization. (R.S. 47:305.7)
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations. (R.S. 47:305.13)
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations. (R.S. 47:305.14(A)(1))
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations. (R.S. 47:305.18)
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen. (R.S. 47:305.20)
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption. (R.S. 47:305.39)
- (85) Sales and purchases by certain organizations that provide training for blind persons. (R.S. 47:305.15)
- (86) Purchases and lease by qualified radiation therapy treatment centers. (R.S. 47:305.64)
- (87) Sales of electricity for chlor-alkali manufacturing. (R.S. 47:301(10)(c)(ii)(aa))
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental. (R.S. 47:301(7)(b))
- (89) Sales of aircraft manufactured in La. with a capacity in excess of eight persons. (R.S. 47:301(10)(m))
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals. (R.S. 47:301(14)(g)(iii))
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration or development of minerals. (R.S. 47:305(I))
- (92) Sales by thrift shops located on military installations. (R.S. 47:305.14(A)(4))
- (93) Leases or rentals of vessels for use in offshore mineral production, or the provision of services to those engaged in mineral production. (R.S. 47:305.19)

- (94) Sales of gasohol. (R.S. 47:305.28)
- (95) Sales or purchases by sheltered workshops. (R.S. 47:305.38)
- (96) Pharmaceutical samples manufactured or imported into the state free of charge. (R.S. 47:305.47)
- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state. (R.S. 47:301(14)(g)(iv))
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form. (R.S. 47:301(16)(b)(ii)(aa))
- (99) Sales of certain numismatic coins. (R.S. 47:301(16)(b)(ii)(bb) and (cc))
- (100) Purchases, use, and lease of manufacturing machinery and equipment. (R.S. 47:301(3)(i), (13)(k) and (28)(a)).

Proposed law provides that the exemptions for the sales and use of steam, water, electric power or energy, natural gas, or other energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) *with respect to all taxpayers* shall be applicable to the tax levied under R.S. 47:321.1.

Proposed law provides that the exemptions for the sales and use of steam, water, electric power or energy, natural gas, or other energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) *with respect to a plant facility that are predominately and directly used in the actual manufacturing process of an item of tangible personal property* shall be applied to the taxes levied under R.S.47:321 and 331.

Effective July 1, 2018.

(Amends R.S. 47:302(R)(2) and (3), (S), (T), (X)(intro. para.),(AA)(intro. para.), (AA)(29) through (31), and (AA)(32)(intro. para.), 321(H)(2) through (6), and (I) through (K), 321.1(A) through (C), (F)(intro. para.), (F)(66)(intro. para.), (F)(67) through (69), and (F)(70)(intro. para.), and 331(P), (Q), and (R); Adds 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W); Repeals R.S. 47:302(Y), 321(M), 321.1(E), 331(T), and Act No. 395 of the 2017 R.S.)