

2016 First Extraordinary Session

HOUSE CONCURRENT RESOLUTION NO. 4

BY REPRESENTATIVE JAY MORRIS

TAX/SALES-USE-EXEMPT: Suspends various exemptions as to the 2%, 1%, and 0.97% state sales and use tax levys (Item #36)

1 A CONCURRENT RESOLUTION

2 To suspend until sixty days after final adjournment of the 2016 Regular Session of the  
3 Legislature of Louisiana certain exemptions and exclusions as to the taxes levied  
4 pursuant to R.S. 47:302, 321, and 331, including, but not limited to the exemptions  
5 and exclusions provided in those portions of Chapter 2 of Subtitle II of Title 47 of  
6 the Louisiana Revised Statutes of 1950, as amended, which provide for exemptions  
7 and exclusions from the taxes imposed therein, and to provide for exceptions.

8 WHEREAS, whenever the condition of the state fisc permits, the Legislature of  
9 Louisiana has attempted to afford tax relief to its citizenry in the form of various exemptions  
10 from the sales and use tax; and

11 WHEREAS, the financial condition of the state is such that monies lost due to these  
12 sales and use tax exemptions are critically needed to avoid cessation of vital services to the  
13 citizens of the state.

14 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends  
15 all of the exemptions and exclusions, except for the exemption, exclusion, and refund  
16 provisions provided by R.S. 38:2212.4(C), 39:467 and 468, R.S. 47:301(1), (3)(a), (c), and  
17 (i), (4)(k), (7)(c), (e), and (f), (8)(b) and (f), (10)(a)(i) and (iii), (b)(i), (c)(i)(aa) and (ii)(bb),  
18 (d), (e), (g), (h), (j), (q), (r), (cc), and (dd), (13)(a), (14)(g)(i)(bb), (h) and (j), (16)(b)(ii), (e),  
19 (f), (j), (k), and (l), (18)(a)(i) and (iii), (e), (f), and (n), 303(A)(3)(a), 305(A)(1) and (4)  
20 through (6), (B), (D)(1)(f), (j), and (n) through (r), 305.2, 305.3, 305.8, 305.10, 305.25,  
21 305.37, 305.46, 305.47, 305.48, 305.63, and 315.3 from the two percent tax levied pursuant

1 to R.S. 47:302, from the one percent tax levied pursuant to R.S. 47:321, and from the ninety-  
 2 seven one hundredths of one percent tax levied pursuant to R.S. 47:331, including but not  
 3 limited to those exemptions and exclusions provided in those portions of Chapter 2 of  
 4 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended, which provide  
 5 for exemptions and exclusions from the taxes imposed in that Chapter.

6 BE IT FURTHER RESOLVED that this suspension shall become effective upon  
 7 adoption of this Resolution and shall extend through the sixtieth day after final adjournment  
 8 of the 2016 Regular Session of the Legislature of Louisiana.

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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)]

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HCR 4 Original

2016 First Extraordinary Session

Jay Morris

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

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

- (15) R.S. 47:301(8)(f) relative to purchases by nonprofit entities that sell donated goods
- (16) R.S. 47:301(10)(a)(i) relative to tangible personal property for resale
- (17) R.S. 47:301(10)(a)(iii) and (18)(a)(iii) relative to the purchase of property for lease or rental
- (18) R.S. 47:301(10)(b)(i) relative to sales through a coin-operated vending machine
- (19) R.S. 47:301(10)(c)(i)(aa) relative to materials for further processing into articles of tangible personal property
- (20) R.S. 47:301(10)(d) relative to sales of human tissue transplants
- (21) R.S. 47:301(10)(e) and 305(A)(3) relative to sales of raw agricultural products
- (22) R.S. 47:301(10)(g) relative to sales to the U.S. government and its agencies
- (23) R.S. 47:301(10)(h) relative to sales of food by youth serving organizations chartered by Congress
- (24) R.S. 47:301(10)(cc) and (18)(n) relative to purchases and use of property by a private higher education institution
- (25) R.S. 47:301(10)(j) relative to tangible personal property sold or donated to food banks
- (26) R.S. 47:301(10)(dd) relative to purchase and sales by private elementary or secondary schools
- (27) R.S. 47:301(13)(a) relative to articles traded in on purchases of tangible personal property
- (28) R.S. 47:301(14)(g)(i)(bb) relative to repair services performed in La on property to be exported
- (29) R.S. 47:301(14)(j) relative to funeral directing services
- (30) R.S. 47:301(16)(b)(ii) relative to stocks, bonds, notes, or other obligations or securities
- (31) R.S. 47:301(16)(e) relative to work product of certain professionals
- (32) R.S. 47:301(16)(f) relative to pharmaceuticals administered to livestock for agricultural
- (33) R.S. 47:301(16)(l) relative to other constructions permanently attached to the ground
- (34) R.S. 47:301(16)(j) relative to materials used in the collection of blood
- (35) R.S. 47:301(16)(k) relative to aphaeresis kits and leuko reduction filters
- (36) R.S. 47:301(18)(a) relative to donation to schools and food banks from resale inventory
- (37) R.S. 47:303(A) and 305.48 relative to the use of motor vehicles in La. by active duty military
- (38) R.S. 47:303(A)(3)(a) relative to credit for taxes paid to other states on property imported into La.

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

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