

Sales Tax Exemptions													
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	
1980	RS. 47:6001	167. Antique airplanes held by private collectors and not used for commercial purposes	+++	+++	Both	Antiques	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	1% - Examine
1979	47:305.28	132. Sales of gasoline	+++	+++	Both	Motor fuels	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Potentially no conflict: bases and rates	Retained	Retained	1% - Examine
1986	RS.47:305.45	143. Piggyback trailers or containers and rolling stock	+++	+++	Both	Railroads M&E	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Retained	Retained	1% - Examine
1940	RS. 12:425	85. Purchases by nonprofit electric cooperatives	+++	+++	Both	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Retained	Taxed	1% - Examine
1989	RS. 47:305.49	145. Catalogs distributed in Louisiana	+++	+++	Both	Catalog Distribution	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	1% - Examine
1975	RS. 47:305.19	127. Lease or rental of certain vessels in offshore mineral production	+++	+++	Both	Oil & Gas: Offshore activities	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	1% - Examine
1985	RS. 47:305.44	142. Raw materials used in the printing process	+++	+++	Both	Printing Inputs	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	1% - Examine
1981	RS. 47:305.33	133. Construction materials and operating supplies for certain nonprofit retirement centers	+++	+++	State only	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different bases and rates	Taxed	Taxed	1% - Examine
1985	RS. 47:305.40	138. Specialty Mardi Gras items purchased or sold by certain organizations	+++	+++	State only	Mardi Gras	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different bases and rates	Taxed	Taxed	1% - Examine
1979	RS. 47:305.26	131. New vehicles furnished by a dealer for driver-education programs	+++	+++	State only	Vehicles: Driver Education	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	1% - Examine
1998	RS. 47:305(D)(1)(u)	105. Adaptive driving equipment and motor vehicle modification	+++	+++	Both	Disabled Assistance	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	1% - Examine
1948	47:305(D)(1)(a)	97. Sales of gasoline (not subject to motor fuels tax)	+++	+++	Both	Motor fuels	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Potentially no conflict: bases and rates	Retained	Retained	1% - Examine / Also, should this tie to const. prohibition on Fuel Tax
1989	RS. 47:305.47	144. Pharmaceutical samples distributed in Louisiana	+++	+++	Both	Medical Samples	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates and check definition	Taxed	Taxed	1% - Examine / possible retention since no sale, may be marketing cost

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1988	RS. 47:305(A)(6)	95. Materials used in the production or harvesting of catfish	+++	+++	State only	Ag Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different bases and rates	Retained	Retained	1% - Examine / possible retention: agriculture
1986	RS. 47:305(A)(4)	93. Feed and feed additives for animals held for business purposes	+++	+++	Both	Ag Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Retained	Retained	1% - Examine / possible retention: agriculture
1964	RS. 47:305.9	114. Rentals of motion-picture film to commercial theaters	+++	+++	Both	Fees / Rentals for Rebroadcasted Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	1% - Examine / possible retention: direct input
1972	RS. 47:305(F)	107. Fees paid by radio and television broadcasters for the rights to broadcast film, video, and tapes	+++	+++	Both	Fees / Rentals for Rebroadcasted Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	1% - Examine / possible retention: direct input
1994	RS. 47:315.3	180. Purchases and leases of durable medical equipment paid by or under provisions of Medicare	2,282,028	103,143	Both	Medical	Refunds	Not part of a group	Clarification	Potentially no conflict: definition	Retained	Retained	clarification needed
1948	RS. 47:305(D)(1)(g)	102. Sales of natural gas - Nonresidential	See number 100	See number 100	Both	Business Utilities	Exemptions	Non residential Utilities 100	Exemption		Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed	Develop a Plan: Bus. Utilities
1998	RS. 47:305.51	150. Utilities used by steelworks and blast furnaces	See number 100	See number 100	Both	Business Utilities	Exemptions	Non residential Utilities 100	Exemption		Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed	Develop a Plan: Bus. Utilities
1948	RS. 47:305(D)(1)(d)	100. Sales of electric power or energy - Nonresidential	319,187,558	403,401,490	Both	Business Utilities	Exemptions	Non residential Utilities 100	Exemption		Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed	Develop a Plan: Bus. Utilities
1948	RS. 47:305(D)(1)(c)	99. Sales of water - Nonresidential	6,490,913	8,558,600	Both	Business Utilities	Exemptions	Non residential Utilities 99	Exemption		Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed	Develop a Plan: Bus. Utilities

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1948	R.S. 47:305(D)(1)(b)	98. Sales of steam - Nonresidential	See number 99	See number 99	Both	Business Utilities	Exemptions	Non residential Utilities 99	Exemption		Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed	Develop a Plan: Bus. Utilities
2005	R.S. 47:301(3)(f) and 13(m)	13. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	See number 99	See number 99	State only	Business Utilities	Exclusions	Non residential Utilities 99	Exemption	Potentially no conflict: bases and rates	Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed	Develop a Plan: Bus. Utilities
1995	R.S. 47:301(10)(c)(i)(bb)	32. Natural gas used in the production of iron	See number 99	See number 99	State only	Business Utilities	Exclusions	Non residential Utilities 99	Exemption	Potentially no conflict: bases and rates	Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed	Develop a Plan: Bus. Utilities
1987	R.S. 47:301(10)(c)(i)(aa)	33. Electricity for chlor-alkali manufacturing process	See number 99	See number 99	State only	Business Utilities	Exclusions	Non residential Utilities 99	Exemption	Potentially no conflict: bases and rates	Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed	Develop a Plan: Bus. Utilities
1993	R.S. 47:301(10)(n)	42. Pelletized paper waste used in a permitted boiler	###	###	Both	Boiler Usage	Exclusions	Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Develop a Plan: Bus. Utilities (if related)
1973	R.S. 47:305(D)(1)(n)	103. Materials and energy sources used for boiler fuel	+++	+++	Both	Boiler Usage	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	Develop a Plan: Bus. Utilities (if related) / 1% - Examine
2009	R.S. 47:301(10)(gg), (18)(p)	54. Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects	###	###	Both	Oil & Gas: Business Materials	Exclusions	Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
2007	R.S. 47:301(7)(l)	24. Leases or Rentals of Pallets used in Packaging Products Produced by a Manufacturer	###	###	Both	Business Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
1984	R.S. 40:582.1-7, and 47:315.2 and 1515.1	179. Materials used in the construction, restoration, or renovation of housing in designated areas	-	-	Both	Disaster Relief	Refunds	Zero dollar value	Exemption		Taxed	Taxed	examine
1973	R.S. 47:305.15(A)	122. Sales or purchases by blind persons operating small businesses	###	###	Both	Disabled Assistance	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine

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1994	R.S. 47:305.15(B)	123. Purchases by certain organizations that promote training for the blind	###	###	Both	Disabled Assistance	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	<a href="#">examine</a>
1982	R.S. 47:305.38	136. Sales or purchases by certain sheltered workshops	###	###	Both	Disabled Assistance	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	<a href="#">examine</a>
2009	R.S. 47:305.64	159. Purchase, lease or repair of certain capital equipment and computer software of qualifying radiation therapy treatment centers	###	###	Local Variance	Medical	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different base & poss different rate	Taxed	Taxed	<a href="#">examine</a>
2002	R.S. 47:305(I)	108. Repairs and materials used on drilling rigs and equipment	###	###	Both	Oil & Gas: Offshore activities	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	<a href="#">examine</a>
1992	R.S. 47:301(10)(o)	43. Purchases of equipment by bona fide volunteer and public fire department	###	###	Both	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Taxed	<a href="#">examine</a>
2002	R.S. 47:301(16)(i)	73. Certain digital television and digital radio conversion equipment	***	***	State only	Digital TV Conversion	Exclusions		Exemption	Different bases	Taxed	Taxed	<a href="#">examine</a>
1969	R.S. 47:315.1	178. State sales tax paid on property destroyed in a natural disaster	Negligible	Negligible	State only	Disaster Relief	Refunds	Negligible	Exemption	Different bases	Retained	Retained	<a href="#">examine</a>
1979	R.S. 47:305(A)(2)	92. Livestock and racehorses	###	###	State only	Gaming	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different bases	Retained	Retained	<a href="#">examine</a>
2007	R.S. 47:301(10)(ee), (18)(o), and 337.10(M)	52. Purchases of storm shutter devices	###	###	Local Variance	Disaster Relief	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different base & poss different rate	Taxed	Taxed	<a href="#">examine</a>
2002	R.S. 47:301(16)(h), (22) and (23), and R.S. 47:305.52	72. Purchases of certain custom computer software	###	###	Local Variance	Services	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different base & poss different rate	Taxed	Taxed	<a href="#">examine</a>
2009	R.S. 47:305.63	158. Sale of polyroll tubing	###	###	State only	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different base	Taxed	Taxed	<a href="#">examine</a>

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2011	R.S. 47:305.67	162. Purchase of breastfeeding items	###	###	State only	Medical	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different bases	Taxed	Taxed	examine
1990	R.S. 47:301.1(B)(2)(a), (b), (c), (e), (f)	66. Miscellaneous telecommunication services	###	###	State only	Telecommunications	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different bases	Taxed (?)	Taxed (?)	examine
2000	R.S. 47:301.1(D)	64. Interstate telecommunication services purchased by defined call centers	###	###	State only	Industry Attractions: Call Centers	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different bases	Taxed (?)	Taxed (?)	examine
2005	R.S. 47:301(10)(bb)	49. Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities	-	-	State only	Oil & Gas: Pad Gas	Exclusions	Zero dollar value	Exemption	Potentially ok: rates and bases	Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed	examine
2002	R.S. 47:301(16)(j)	74. Materials used directly in the collection of blood	###	###	Both	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion	Check definition	Taxed	Taxed	examine
2002	R.S. 47:301(16)(k)	75. Aphaeresis kits and leuko reduction filters	###	###	Both	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion	Check definition	Taxed	Taxed	examine
1977	R.S. 47:301(14)(B)(i)(bb)	62. Repair services performed in Louisiana when the repaired property is exported	###	###	Local Variance	Interstate Commerce	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different base & poss different rate	Taxed	Retained	examine
1989	R.S. 47:301(14)(b)(ii)	60. Admissions to museums	###	###	Both	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
1998	R.S. 47:301(14)(b)(iv)	61. Admissions to places of amusement at camp or retreat facilities	###	###	Both	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
1994	R.S. 47:305.14(A)(1)	120. Sales of newspapers by religious organizations	###	###	Both	Religious	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine

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1985	R.S. 39:468	88. Sales by certain publicly-owned facilities	###	###	Local Variance	Sales in Public Facilities	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different base & poss different rate	Taxed	Taxed	examine
1983	R.S. 47:305.39 (superseded by RS 47:301(10)(x))	137. Purchases of certain fuels for private residential consumption (butane, propane, etc)	See number 189		State only	Utilities for home	Exclusions	Residential Utilities	Exemption		Taxed	Taxed	examine
2011	R.S. 47:301(10)(h) and (14)(k) and 305.14	55. Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	###	###	Both	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
1982	R.S. 33:4169(D)	3. Purchases, Services and Rentals for Construction of Sewerage or Waste Water Treatment Facility	###	###	Both	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
1996	R.S. 47:301(3)(g) and (13)(e)	8. Manufacturers Rebates Paid Directly to a Dealer (cigarettes)	###	###	Both	Tobacco	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
2007	R.S. 47:305.60, 305.61 and 337.9(D)(28)	156. Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District	###	###	Both	Intergovernmental	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
2009	R.S. 47:301(6)(c)	15. Room Rentals at Certain Homeless Shelters	Negligible	Negligible	Both	Not for Profit Room Rentals	Exclusions	Negligible	Exemption		Taxed	Taxed	examine
1990	R.S. 47:301(10)(f)	38. Purchases of school buses by independent operators	NRR	NRR	Both	Education	Exclusions	No reporting requirement	Exemption		Taxed	Taxed	examine
1968	R.S. 4:168	1. Purchases by pari-mutuels racetracks	###	###	Both	Gaming	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
1990	R.S. 4:227	2. Purchases by off-track wagering facilities	###	###	Both	Gaming	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine
1998	R.S. 47:301(6)(b)	14. Room Rentals at Camp and Retreat Facilities	###	###	Both	Not for Profit Room Rentals	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine

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1991	RS. 47:301(10)(j)	40. Pollution control devices and systems	###	###	Both	Pollution Control	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	<a href="#">examine</a>
2005	RS. 47:301(13)(i)	58. Specialty Mardi Gras items sold by certain organizations	###	###	Both	Mardi Gras	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	<a href="#">examine</a>
2007	RS. 47:305.57	153. Sales of original one-of-a-kind works of art sold in certain locations	###	###	Both	Occasional Sales	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	<a href="#">examine</a>
2007	RS. 47:301(16)(p)	81. Sales of Newspapers	###	###	Both	Newspapers	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	<a href="#">examine</a>
1970	RS. 47:305.11	116. Additional tax levy on contracts entered into prior to and within 90 days of tax levy	-	-	Both	New Tax Levies Only	Exemptions	Zero dollar value			N/A	Taxed	<a href="#">examine</a>
1994	RS. 47:301(7)(e), (10)(p) and (18)(c)	19. Purchases and leases by Free Hospitals	###	###	Both	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Retained	<a href="#">examine</a>
1985	RS. 39:467 (3 different exemptions--see also X-2 below)	87. Sales by state-owned domed stadiums	###	###	Both	Sales in Public Facilities	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Examine (except Saints & Pelicans sales are exempt contractually, right?)
2002	RS. 47:301(10)(f) and (18)(h)	44. Sales of telephone directories by advertising companies	###	###	Both	Telephone Directory Advertising	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	<a href="#">examine</a> - may be antiquated
2009	RS. 47:301(3)(k)	9. Purchases of Consumables by Paper and Wood Manufacturers and Loggers	1,578,426	876,187	State only	Business Consumables	Exclusions	Not part of a group	Exemption	Different base	Taxed	Taxed	<a href="#">examine policy on manufacturing consumables</a>
2009	RS. 47:305.62	157. Second Amendment Sales Tax Holiday	844,420	880,137	Both	Sales Tax Holiday	Exemptions	Not part of a group	Exemption	Check definition	Taxed	Taxed	<a href="#">examine Tax Holidays</a>
2007	RS. 47:305.58, 337.10(L) and 337.10.1	154. Hurricane preparedness Louisiana sales tax holiday	43,873	74,605	Local Variance	Sales Tax Holiday	Exemptions	Not part of a group	Exemption	Different base & poss different rate	Taxed	Taxed	<a href="#">examine Tax Holidays</a>
2005	RS. 47:305.54, 337.10(L) and 337.10.1	152. Annual Louisiana sales tax holiday	2,432,048	3,107,633	Local Variance	Sales Tax Holiday	Exemptions	Not part of a group	Exemption	Different base & poss different rate	Taxed	Taxed	<a href="#">examine Tax Holidays</a>

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1996	R.S. 47:301(7)(f), (10)(g) and (18)(e)	20. Certain Educational Materials and Equipment used for Classroom Instruction	###	###	Both	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine: educational Institutions
1990	R.S. 47:301(8)(b)	25. Purchases by Regionally Accredited Independent Educational Institutions	###	###	State only	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different bases	Taxed	Retained	examine: educational Institutions
2007	R.S. 47:301(10)(dd)	51. Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	###	###	State only	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different bases	Taxed	Retained	examine: educational Institutions
1973	R.S. 47:305(D)(2)	106. Sales of food by certain institutions	###	###	Both	Not for Profit Sales	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	examine: educational Institutions
1991	R.S. 47:301(16)(b)(ii)	67. Coin bullion with a value of \$1,000 or more	###	###	Both	Coin Bullion	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Conflict: caps and thresholds	Taxed	Taxed	examine: problem with caps / thresholds
1991	R.S. 47:301(7)(d) and (10)(k)	18. Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	###	###	Both	Industry Attraction: Airlines	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	LED Question
1992	R.S. 47:301(10)(m)	41. Certain aircraft assembled in Louisiana with a capacity of 50 people or more	###	###	Both	Industry Attraction: Airplanes and Helicopter Manufacturing	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	LED Question
2005	R.S. 47:305.53	151. Sickle cell disease organizations	###	###	Both	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Not For Profit Question
1973	R.S. 47:305.14	118. Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	###	###	Both	Admissions	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Not For Profit Question
1989	R.S. 38:2212.4(C)	86. Purchases by a public trust	-	-	Both	Public Trust	Exemptions	Zero dollar value	Exemption		Taxed	Taxed	Not For Profit Question

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2008	R.S. 47:315.5	181. Sales tax collected by a qualified charitable institutions	-	-	State only	Not for Profit Refund of Sales Tax collections for Reinvestment	Refunds	Zero dollar value	Exemption	Different bases	Retained	Retained	Not For Profit Question
1948	R.S. 47:301(14)(b)(i)	59. Admissions to athletic or entertainment events by educational institutions and membership dues of certain nonprofit, civic orgs	###	###	Both	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Not For Profit Question
2005	R.S. 47:301(10)(cc), (18)(n)	50. Purchases by a private postsecondary academic degree-granting institution	###	###	Both	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Retained	Not For Profit Question
1990	R.S. 47:301(10)(f)	39. Tangible personal property sold to food banks	###	###	Both	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Retained	Not For Profit Question
2005	R.S. 47:301(10)(aa)(i) and (18)(m)	48. Toys purchased to be donated	###	###	Both	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Retained	Not For Profit Question
1996	R.S. 47:301(7)(g), (10)(r) and (18)(f)	21. Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	###	###	Both	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Taxed	Not For Profit Question
2002	R.S. 47:305.14(A)(5)	121. Sales to nonprofit literacy organizations	###	###	Both	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Not For Profit Question
2007	R.S. 47:305.59	155. Sales of construction materials to Habitat for Humanity	###	###	Both	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Not For Profit Question
2011	R.S. 47:305.68	163. Purchases by the ForeKids Foundation	###	###	Both	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Not For Profit Question
2013	R.S. 47:305.71	166. Purchases of construction materials by the St. Bernard Project, Inc.	***	***	Both	Disaster Relief	Exemptions	Not in effect	Exemption		Taxed	Taxed	Not For Profit Question
2009	R.S. 47:305.65	160. Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	###	###	Both	Disaster Relief	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Not For Profit Question

Sales Tax Exemptions													
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	<a href="#">Preliminary Consideration</a>
2012	R.S. 47:305.70	165. Purchases of construction materials by the Make it Right Foundation	###	###	Both	Disaster Relief	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	Not For Profit Question
2005	R.S. 47:301(8)(f)	29. Purchases by Nonprofit Entities that Sell Donated Goods	###	###	State only	Not for Profit Purchases	Exclusions	Exemptions - "Other" Line on Sales Tax Form	True Exclusion	Different bases	Taxed	Retained	Not For Profit Question
1971	R.S. 47:305.13	117. Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	+++	+++	Both	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	Not-for-profit question / Also, 1% - Examine
1985	R.S. 47:305.41	139. Purchases and sales by Ducks Unlimited and Bass Life	+++	+++	Both	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	Not-for-profit question / Also, 1% - Examine
1985	R.S. 47:305.43	141. Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	+++	+++	Both	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	Not-for-profit question / Also, 1% - Examine
1975	R.S. 47:305.18	126. Outside gate admissions and parking fees at fairs, festivals, and exhibitions sponsored by nonprofit organizations	+++	+++	State only	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different bases and rates	Taxed	Taxed	Not-for-profit question / Also, 1% - Examine
1985	R.S. 47:305.42	140. Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	+++	+++	State only	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different bases and rates	Taxed	Taxed	Not-for-profit question / Also, 1% - Examine
1962	R.S. 47:305.6	111. Sales of admission tickets by Little Theater organizations	+++	+++	Both	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	Not-for-profit question / Also, 1% - Examine
1963	R.S. 47:305.7	112. Tickets to musical performances by nonprofit musical organizations	+++	+++	Both	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different rates	Taxed	Taxed	Not-for-profit question / Also, 1% - Examine
2000	R.S. 47:301(16)(g)	71. Used manufactured homes and 54 percent of cost of new manufactured homes	6,800,602	7,036,776	Both	Manufactured Homes	Exclusions	Not part of a group	Exemption		Retained	Retained	possible retention
1962	R.S. 47:305(D)(1)(i)	104. Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators	No data	No data	Both	Vehicles: Demonstrators	Exemptions	No Data	Exemption		Taxed	Taxed	possible retention

Sales Tax Exemptions													
Orig. Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Preliminary Consideration
2009	RS. 47:303(D)(1) and 305(D)(1)(f) and (H)	89. Boats, Vessels, and Other Water Craft as Demonstrators	###	###	Both	Vehicles: Demonstrators	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Taxed	possible retention
2009	RS. 47:301(10)(f)	53. Sales of Tangible Personal Property by the Louisiana Military Department	###	###	Both	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	possible retention
1994	RS. 47:305.14(A)(4)	119. Sales by thrift shops on military installations	###	###	Both	Intergovernmental	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Taxed	possible retention
1989	RS. 47:301(10)(h)	37. Sales of food items by youth organizations	###	###	Both	Not for Profit Sales	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Retained	possible retention
1987	RS. 47:301(10)(d)	34. Sales of human-tissue transplants	###	###	Both	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion	Check definition	Taxed	Retained	possible retention
1948	RS. 47:301(1) and (10)(c)(ii)(bb)	4. Isolated or Occasional Sales of Tangible Personal Property	###	###	Both	Occasional Sales	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Retained	possible retention
2011	RS. 47:305.66	161. Parish councils on aging	###	###	State only	Intergovernmental	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different bases	Retained	Retained	possible retention
1991	RS. 47:301(3)(e) and (13)(b)	7. Manufacturers Rebates on New Motor Vehicles	17,041,643	18,234,529	Both	Normal Accounting (Rebates)	Exclusions	Not part of a group	True Exclusion		Taxed	Retained	possible retention
1989	RS. 47:303(A) and 305.48	187. Use of Vehicles in Louisiana by Active Military Personnel	NRR	NRR	State only	Vehicles: Military	Reciprocate for credit allowed by other states	No reporting requirement	Clarification	Must disclose credit treatment in SSUTA Tax Administration practices	Retained	Retained	possible retention
1988	RS. 51:1301	182. Louisiana Tax Free Shopping Program	871,581	1,371,919	Local Variance	Tax Free Shopping	Refunds	Not part of a group	Exemption	Different base & poss different rate	Retained	Taxed	possible retention
1996	47:301(18)(d)(ii)	83. Use tax on residue or by-products consumed by the producer	###	###	Both	Business Consumables	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Taxed	possible retention
1998	RS. 47:301(7)(b)	22. Vehicle Rentals for Rent to Warranty Customers	###	###	Both	Vehicles: Loaner Cars	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Retained	possible retention
1965	RS. 47:303(A)(3)(a)	186. Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	NRR	NRR	Both	Vehicles: Military	Exemptions	No reporting requirement	Exemption		N/A	N/A	possible retention

Sales Tax Exemptions													
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Preliminary Consideration
2009	RS. 47:305.50(F)	149. Sales of Railroad Ties to Railroads for use in Other States	###	###	Both	Interstate Commerce	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Retained	possible retention for interstate commerce
1964	RS. 47:305.10	115. Property purchased for exclusive use outside the state	###	###	Both	Interstate Commerce	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification		Taxed	Retained	possible retention for interstate commerce
2007	RS. 47:303(E)(1), 304(A) and 305.56	90. Purchases of off-road vehicles by certain buyers domiciled in another state	###	###	Both	Vehicles: Out of State	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption				possible retention for interstate commerce
1996	RS. 47:305.50(A)	146. Certain trucks and trailers used 80% in interstate commerce	13,350,252	15,676,130	Both	Interstate Commerce	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Retained	Retained	possible retention for interstate commerce
1998	RS. 47:305.50(B)	147. Certain contract carrier buses used 80% in interstate commerce	See number 146	See number 146	Both	Interstate Commerce	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Retained	Taxed	possible retention for interstate commerce
1959	RS. 47:305.1	109. Sales of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce	###	###	Both	Shipping: Interstate Commerce & Business Inputs	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Retained	Retained	possible retention for interstate commerce
1989	RS. 47:301(7)(c) and (14)(b)	17. Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	###	###	Both	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification		Retained	Retained	possible retention for interstate commerce
2004	RS. 47:301(16)(I)	76. Other constructions permanently attached to the ground	###	###	Both	Real Property	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification		Taxed	Retained	possible retention since immovable property
1987	RS. 47:301(18)(a)	82. Donations to certain schools and food banks from resale inventory	###	###	Both	Not for Profit Donations	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Taxed	Retained	possible retention since LDR exempted for Act 25
1990	RS. 301(10)(a)(iii) and (18)(a)(iii)	30. Purchases of Tangible Personal Property for Lease or Rental	11,536,271	8,542,578	Both	Items Purchased for Lease or Rental	Exclusions	Purchases of Tangible Personal Property for Lease or Rental	Exemption		Taxed	Retained	possible retention since may prevent double taxation
1966	RS. 47:301(7)(b)	16. Rentals or Leases of Certain Oil-Field Property to be Released or Rerented	###	###	Both	Oil & Gas: lease or Rent for Rent	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	possible retention since may prevent double taxation

Sales Tax Exemptions													
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	
2002	R.S. 47:301(10)(v) and (w), (13)(g) and (h), (18)(i) (see also R.S. 47:301(18)(j))	45. Sales of cellular telephones and electronic accessories	###	###	Both	Telecommunications	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	possible retention since phones not actually "sold"
2004	R.S. 47:301(10)(x)	46. Purchases of propane and butane by a person	See number 189	See number 189	State only	Utilities for home	Exclusions	Residential Utilities	Exemption		Taxed	Taxed	possible retention since related to residential utilities
1948	R.S. 47:301(3)(a)	5. Installation Charges on Tangible Personal Property	###	###	Both	-	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification		Retained	Retained	possible retention unless expand base
2007	R.S. 47:301(14)(g)(iii)	63. Repairs, renovations or conversions of drilling rigs	###	###	Both	Oil & Gas: Offshore activities	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Taxed	Taxed	possible retention unless expand base
1987/1982	R.S. 47:302(D)	84. Advertising services	-	-	Both	Services	Exclusions	Zero dollar value	Exemption		Retained	Retained	possible retention unless expand base
1998	R.S. 47:301(16)(e)	69. Work products of certain professionals	-	-	Both	Services	Exclusions	Zero dollar value	Exemption		Retained	Retained	possible retention unless expand base
1988	R.S. 47:301(16)(b)(iii)	68. Certain geophysical survey information and data analyses	-	-	Both	Services	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Retained	Retained	possible retention unless expand base
1983	R.S. 47:301(3)c	6. Installation of Board Roads to Oil-Field Operators	###	###	Both	Services	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification	Potentially no conflict in definition	Retained	Retained	possible retention unless expand base
1974	R.S. 47:305.16	124. Cable television installation and repair services	-	-	Both	Services	Exemptions	Zero dollar value	Exemption		Taxed	Taxed	possible retention unless expand base
1982	R.S. 47:305.37	135. Sales of certain fuels used for farm purposes	###	###	Local Variance	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Retained	Taxed	possible retention: agriculture

Sales Tax Exemptions													
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical Application: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Preliminary Consideration
1988	R.S. 47:301(10)(e) and 305(A)(3)	35. Sales of raw agricultural products	###	###	Both	Raw Ag Products	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Retained	Retained	possible retention: agriculture
1948	R.S. 47:305(A)(1)	91. Sales of farm products direct from the farm	###	###	Both	Raw Ag Products	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Retained	Retained	possible retention: agriculture
1975	R.S. 47:305.20(A) and (G)	128. Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	###	###	Local Variance	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different base & poss different rate	Taxed	Taxed	possible retention: agriculture
1991	R.S. 47:305.20(C)	129. Certain seafood-processing facilities	###	###	Local Variance	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different base & poss different rate	Taxed	Taxed	possible retention: agriculture
1948	R.S. 47:305(B)	96. Farm products produced and used by the farmers	###	###	Both	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Retained	Retained	possible retention: agriculture
1960	R.S. 47:305.3	110. Sales of seeds for planting crops	###	###	Both	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Retained	Retained	possible retention: agriculture
1964	R.S. 47:305.8	113. Sales of pesticides for agricultural purposes	###	###	Both	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Retained	Retained	possible retention: agriculture
2000	R.S. 47:301(16)(f)	70. Pharmaceuticals administered to livestock for agricultural purposes	###	###	Both	Ag Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion	Check definition	Retained	Retained	possible retention: agriculture
1948	R.S. 47:305(D)(1)(f)	101. Sales of fertilizers and containers to farmers	###	###	Both	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption		Retained	Retained	possible retention: agriculture
1987	R.S. 47:305(A)(5)	94. Materials used in the production or harvesting of crawfish	+++	+++	State only	Ag Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Different bases and rates	Retained	Retained	possible retention: agriculture / 1% - Examine
1996	R.S. 47:301(3)(f) and (13)(d)	174. "Sales or cost price" of refinery gas	-	-	Both	Oil & Gas: Valuation Formula	Statutorily Prescribed Methods of Taxation	Zero dollar value	Exemption		Taxed	Taxed	possible retention: alternative valuation method

Sales Tax Exemptions													
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	
1985	R.S. 47:306(A)(2)	171. Cash-basis reporting procedure for rental and lease transactions	-	-	Both	Services	Alternative Reporting Method	Zero dollar value			N/A	N/A	possible retention: alternative valuation method
1985	R.S. 47:303(F)	170. Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	-	-	Both	Services	Alternative Reporting Method	Zero dollar value			N/A	N/A	possible retention: alternative valuation method
1956	R.S. 47:306.1, 306.2, 337.20, and 337.20.1	172. Collection from interstate and foreign transportation dealers	NRR	NRR	Both	Interstate Commerce	Alternative Reporting Method	No reporting requirement			N/A	N/A	possible retention: alternative valuation method
1990	R.S. 47:301(3)(d)	168. Certain interchangeable components; optional method to determine	###	###	Both	Oil & Gas; Interstate Commerce	Alternative Reporting Method	Other Exemptions - "Other" Line on Sales Tax Form			N/A	N/A	possible retention: alternative valuation method
1984	R.S. 47:302.1 (See R.S. 47:301(10)(a)(iii))	169. Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals	See number 30	See number 30	Both	Oil & Gas; Lease or Rent for Rent	Alternative Reporting Method	Purchases of Tangible Personal Property for Lease or Rental			N/A	N/A	possible retention: alternative valuation method
1978	R.S. 47:301(10)(b)(i) (see also: R.S. 47:301(4)(i), (10)(b)(ii) and 6003	31. Sales through coin-operated vending machines	NRR	NRR	State only	Vending Sales	Exclusions	No reporting requirement	Exemption		Retained	Retained	possible retention: examine vending
1975	R.S. 47:305.17	125. Receipts from coin-operated washing and drying machines in commercial laundromats	NRR	NRR	Both	Vending Sales	Exemptions	No reporting requirement	Exemption		N/A	N/A	possible retention: examine vending
1990	R.S. 47:301.1(B)(2)(d)	65. Telecommunication services through coin-operated telephones	###	###	State only	Vending Sales	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form			Taxed	Taxed	possible retention: examine vending
1991	R.S. 47:301(8)(c)	26. Purchases by State and Local Governments	210,532,149	195,649,046	Both	Intergovernmental	Exclusions	Intergovernmental	Exemption		Retained	Retained	possible retention: intergovernmental

Sales Tax Exemptions													
Orig Year	Code	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	
1997	RS. 32:707(A)	173. Extended time to register mobile homes	-	-	Both	Manufactured Homes: Superseded law	Statutorily Prescribed Methods of Taxation	Zero dollar value			N/A	N/A	possible retention: just an expanded time to register
1964	RS. 303(A)(3)(a)	185. Credit for sales and use taxes paid to other states on property imported into Louisiana	###	###	Both	Normal Accounting (Tax Pd to Other States)	Reciprocate for credit allowed by other states	Other Exemptions - "Other" Line on Sales Tax Form			N/A	N/A	possible retention: prevents double taxation
1989	RS. 301(13)(a)	56. Articles traded in on tangible personal property	###	###	Both	Normal Accounting (Trade Ins)	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Retained	Retained	possible retention: prevents double taxation
1982	RS. 47:301(10)(a)(iii) and 305.36	134. Sales of motor vehicles to be leased or rented by qualified lessors	47,216,045	50,959,509	Both	Vehicles: Leased or Rented	Exemptions	Not part of a group	Exemption	Ok, but check definition	Retained	Retained	possible retention: prevents double taxation
1976	RS. 47:315(B)	177. Sales tax remitted on bad debts from credit sales	615,312	2,298,363	Both	Normal Accounting (Bad Debts)	Refunds	Not part of a group			N/A	N/A	possible retention: normal accounting
	RS. 47:305.50(E)(2) and 337.10(J)	148.1. Parts or services used in fabrication, modification, repair of rail rolling stock			Local Variance	Railroads M&E	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Different base & poss different rate	Taxed	Taxed	possible retention: business equipment
2005	RS. 47:301(7)(f), (10)(y) and (18)(k)	23. Property used in the Manufacture, Production, or Extraction of Unblended Diesel	###	###	State only	Oil & Gas: Business Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion	Different base	Taxed	Taxed	possible retention: business equipment
1990	RS. 47:301(4)(k)	10. Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	###	###	Both	Railroads	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion		Retained	Retained	possible retention: business equipment
1996	RS. 47:305.50(E)(1)	148. Rail rolling stock sold or leased in Louisiana	###	###	Both	Railroads M&E	Exemptions	Exemptions - "Other" Line on Sales Tax Form	Exemption		Retained	Retained	possible retention: business equipment
2011	RS. 47:305.69	164. Purchases of vehicles modified for use by an orthopedically disabled person. (expired 2013)	59,304	-	State only	Disabled Assistance	Exemptions	Not part of a group	Exemption	Different bases	N/A	N/A	Repeal due to expiration
2005	RS. 47:301(10)(z), (18)(l)	47. Alternate substance used as a fuel (expired)	###	###	State only	Alternative Fuels used in Ag & Business	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Potentially no conflict in definition and rate	N/A	N/A	Repeal due to expiration

Sales Tax Exemptions													
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1990	Acts 1990 No. 386, Sec. 4	176. Credit for costs to reprogram cash registers	16,111	27,404	State only	Vendors Comp	Credits	Not part of a group	Exemption		Repealed in Act 26	Repealed in Act 26	Repealed in Act 26
1996	R.S. 47:301(8)(d)	27. Purchases of Certain Bibles, Song Books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes	Prohibited	Prohibited	Both	Religious	Exclusions	Specifically exempted and marked "prohibited" in the TEB	N/A		N/A	N/A	retain since prohibited by federal law
1998	R.S. 47:301(8)(e)	28. Purchases by the Society of the Little Sisters of the Poor	Prohibited	Prohibited	Both	Not for Profit Purchases	Exclusions	501c3 Specifically exempted and marked "prohibited" in the TEB	N/A		N/A	N/A	retain since prohibited by federal law
1986	R.S. 47:305.46	184. Purchases made with food stamps and WIC vouchers	-	-	Both	Intergovernmental	Prohibited by Fed Food Stamp & WIC program	Zero dollar value	Clarification		Retained	Retained	retain since prohibited by federal law
1989	R.S. 47:301(10)(g)	36. Sales to the United States Government and its agencies	See number 26	See number 26	Both	Intergovernmental	Exclusions	Intergovernmental	Clarification		Retained	Retained	retain since prohibited by federal law
2007	R.S. 47:301(16)(o)(i) and (i)	80. Purchases of machinery and equipment by certain utilities	See number 11	See number 11	Local Variance	Business M&E: Utilities	Exclusions	Purchases of M&E used in business	Exemption	Different base & poss different rate	Taxed	Taxed	SETUP A PROGRAM FOR MME
2007	R.S. 47:301(16)(n)	79. Purchases of machinery and equipment by owners of certain radio stations	See number 11	See number 11	State only	Business M&E: Radio	Exclusions	Purchases of M&E used in business	Exemption	Different base	Taxed	Taxed	SETUP A PROGRAM FOR MME
2007	R.S. 47:301(16)(m)	77. Purchases by motor vehicle manufacturers	See number 11	See number 11	Local Variance	Business M&E: Manufacturers	Exclusions	Purchases of M&E used in business	Exemption	Different base & poss different rate	Taxed (?)	Taxed	SETUP A PROGRAM FOR MME
2009	R.S. 47:301(16)(m)	78. Purchases by Glass Manufacturers	See number 11	See number 11	Local Variance	Business M&E: Manufacturers	Exclusions	Purchases of M&E used in business	Exemption	Different base & poss different rate	Taxed (?)	Taxed	SETUP A PROGRAM FOR MME
2004	R.S. 47:301(3)(i), (13)(k), (28)(a), and 337.10(f)	11. Purchases of Manufacturing Machinery and Equipment	60,436,437	73,448,402	Local Variance	Business M&E: All combined	Exclusions	Purchases of M&E used in business	Exemption	Different base & poss different rate	Taxed at 1% from 4/2016 - 6/2018	Taxed from 4/2016 - 6/2016	SETUP A PROGRAM FOR MME

Sales Tax Exemptions													
Orig- Year	Article	Sales Tax Exemptions (Number Assigned in 2013 TER)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	
2007	R.S. 47:301(3)(i)(iii) (aa)(i)(eee) and 337.10(I)	12. Purchases of Certain Machinery and Equipment used to Produce a News Publication	See number 11	See number 11	Local Variance	Business MM&E: Newspapers	Exclusions	Purchases of M&E used in business	True Exclusion	Different base & poss different rate	Taxed at 1% from 4/2016 - 6/2018	Taxed from 4/2016 - 6/2016	SETUP A PROGRAM FOR MME
1991	R.S. 47:301(13)(c)	57. First \$50,000 of new farm equipment used in poultry production	See number 11	See number 11	Both	Business MM&E: Agriculture	Exclusions	Purchases of M&E used in business	Exemption	Conflict: caps and thresholds	Retained	Retained	SETUP A PROGRAM FOR MME- problem with caps and thresholds
1978	R.S. 47:305.25 and 337.10(I)	130. First \$50,000 of the sales price of certain farm equipment	See number 11	See number 11	Local Variance	Business MM&E: Agriculture	Exemptions	Purchases of M&E used in business	Exemption	Conflict: caps and thresholds AND different bases and rates	Retained	Retained	SETUP A PROGRAM FOR MME- problem with caps and thresholds
2002	Art. VII, Sec. 2.2	189. Sales of Electric Power or Energy to the Consumer for Residential Use	176,801,540	197,926,721	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption		Retained	Retained	Streamline Question
2002	Art. VII, Sec. 2.2 and R.S. 47:301(20), 305(D)(1)(j), (k), (l), (m), (s), and (t) and (4)(b) and (5)(C), and 305.2	192. Drugs prescribed by physicians or dentists	288,473,004	283,653,094	Local Variance	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption	Check definition	Retained	Retained	Streamline Question
1990	Art. VII, Sec. 2.7	183. Sales of gasoline, gasohol, and diesel	301,026,374	365,837,353	Both	Motor fuels	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption		Retained	Retained	Streamline Question
2002	Art. VII, Sec. 2.2 and R.S. 47:305(D)(n) to (r)	188. Sales of Food for Preparation and Consumption in the Home	387,523,862	392,543,306	Local Variance	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption	Check definition	Retained	Retained	Streamline Question
2002	Art. VII, Sec. 2.2	190. Sales of Natural Gas to the Consumer for Residential Use	See number 189	See number 189	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption		Retained	Retained	Streamline Question
2002	Art. VII, Sec. 2.2	191. Sales of Water to the Consumer for Residential Use	See number 189	See number 189	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption	Different bases	Retained	Retained	Streamline Question

Sales Tax Exemptions													
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2013	6/30/2014	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical Application: True Exclusion or Clarification or Exemption	SSUTA compliant?	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Preliminary Consideration
1948	R.S. 47:306(A)(3)	175. Vendor's compensation	28,086,286	25,648,496	Local Variance	Vendors Comp	Credits	Not part of a group	Exemption	Different base & poss different rate	N/A	N/A	Streamline Question
<b>TAX EXEMPTIONS NOT INCLUDED IN THE TAX EXEMPTION BUDGET</b>													
	R.S. 22:2065	X-1 LA Insurance Guarantee Association			Both		Exemption	Exemption			Taxed	Taxed	
	R.S. 39:467(A)(1)(b)	X-2 Sales at domed arena owned by a political subdivision (state portion reported with No. 87)			State only		Exemption	Exemption		Different base	Taxed	Taxed	
	R.S. 47:301(16)(b)(i)	X-3 Stocks, bonds, notes, or other obligations or securities			Both		Exclusions				Taxed	Retained	
	R.S. 47:305.30	X-4 Plaques/mes Parish taxing authorities may adopt any state exemption			Local Variance		Exemptions	Exemption		Different base & poss different rate	N/A	N/A	
	R.S. 47:337(K)	X-5 Complex biologics and VEGF inhibitors in CADD0 PARISH only			Local Variance		Exemptions	Exemption		Different base & poss different rate	N/A	N/A	
	R.S. 47:301(16)(c)	Repair of vehicle after lapse of warranty									Taxed	Taxed	
<b>NOTE:</b> The following are exemptions that have historically been listed in the TEB under the "prescription drugs" (TEB no. 192) exemption, however, they are listed in the new rate table as being taxed per Act 25 and 26.													