

Sales Tax Exemptions and Exclusions Prior to the First Extraordinary Session of 2016. Constitutional Limitations on the State Sales Tax are highlighted in Yellow.

Exemption	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13	FYE 6-14	Type of Exemption	Sales Tax Rate 7/1/2016 - 6/30/2018
Adaptive driving equipment and motor vehicle modification	+++	+++	+++	+++	+++	Exemption/Exclusion	1%
Additional tax levy on contracts entered into prior to and within 90 days of tax levy	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	0%
Admissions to athletic or entertainment events by educational institutions and membership dues of certain nonprofit, civic organizations	###	###	###	###	###	Exemption/Exclusion	0%
Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	+++	+++	+++	+++	+++	Exemption/Exclusion	0%
Admissions to museums	###	###	###	###	###	Exemption/Exclusion	3%
Admissions to places of amusement at camp or retreat facilities	###	###	###	###	###	Exemption/Exclusion	0%
Advertising services	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	0%
Alternate substance used as a fuel	###	###	###	###	###	Exemption/Exclusion	5%
Annual Louisiana sales tax holiday	\$2,936,000	\$3,556,463	\$3,289,039	\$3,354,820	\$3,421,916	Exemption/Exclusion	3%
Antique airplanes held by private collectors and not used for commercial purposes	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
Apheresis kits and leuko reduction filters	###	###	###	###	###	Exemption/Exclusion	0%
Articles traded in on tangible personal property	###	###	###	###	###	Exemption/Exclusion	0%
Boats, Vessels, and Other Water Craft as Demonstrators	###	###	###	###	###	Exemption/Exclusion	3%

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Cable television installation and repair services	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	3%
Cash-basis reporting procedure for rental and lease transactions	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	5%
Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	5%
Catalogs distributed in Louisiana	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
Certain aircraft assembled in Louisiana with a capacity of 50 people or more	###	###	###	###	###	Exemption/Exclusion	3%
Certain contract carrier buses used 80% in interstate commerce	See number 146	Exemption/Exclusion	1%				
Certain digital television and digital radio conversion equipment	***	***	***	***	***	Exemption/Exclusion	5%
Certain Educational Materials and Equipment used for Classroom Instruction	###	###	###	###	###	Exemption/Exclusion	0%
Certain geophysical survey information and data analyses	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	0%
Certain interchangeable components; optional method to determine	###	###	###	###	###	Exemption/Exclusion	5%
Certain seafood-processing facilities	###	###	###	###	###	Exemption/Exclusion	3%
Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	###	###	###	###	###	Exemption/Exclusion	0%
Certain trucks and trailers used 80% in interstate commerce	\$5,692,446	\$9,610,331	\$14,029,532	\$14,310,123	\$14,596,325	Exemption/Exclusion	0%
Coin bullion with a value of \$1,000 or more	###	###	###	###	###	Exemption/Exclusion	3%

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Collection from interstate and foreign transportation dealers	NRR	NRR	NRR	NRR		Exemption/Exclusion	5%
Construction materials and operating supplies for certain nonprofit retirement centers	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
Credit for costs to reprogram cash registers	\$70,977	\$28,835	\$16,900	\$17,238	\$17,583	Exemption/Exclusion	repealed
Credit for sales and use taxes paid to other states on property imported into Louisiana	###	###	###	###	###	Exemption/Exclusion	0%
Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	NRR	NRR	NRR	NRR	NRR	Exemption/Exclusion	0%
Donation of toys	###	###	###	###	###	Exemption/Exclusion	2%
Donations to certain schools and food banks from resale inventory	###	###	###	###	###	Exemption/Exclusion	0%=food banks; 3%=certain schools
Drugs prescribed by physicians or dentists	\$237,938,576	\$238,671,405	\$327,260,714	\$333,805,928	\$340,482,047	Exemption/Exclusion	0%
Electricity for chlor-alkali manufacturing process	See number 100	Exemption/Exclusion	3%				
Extended time to register mobile homes	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	5%
Farm products produced and used by the farmers	###	###	###	###	###	Exemption/Exclusion	0%
Feed and feed additives for animals held for business purposes	+++	+++	+++	+++	+++	Exemption/Exclusion	1%
Fees paid by radio and television broadcasters for the rights to broadcast film, video, and tapes	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
First \$50,000 of new farm equipment used in poultry production	See number 11	Exemption/Exclusion	0%				
First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments	See number 11	Exemption/Exclusion	0%				

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Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals	See number 30	See number 30	See number 30	See number 30	See number 30	Exemption/Exclusion	3%
Hurricane preparedness Louisiana sales tax holiday	\$46,000	\$113,807	\$29,418	\$30,006	\$30,606	Exemption/Exclusion	3%
Installation Charges on Tangible Personal Property	###	###	###	###	###	Exemption/Exclusion	0%
Installation of Board Roads to Oil-Field Operators	###	###	###	###	###	Exemption/Exclusion	0%
Interstate telecommunication services purchased by defined call centers	###	###	###	###	###	Exemption/Exclusion	3%
Isolated or Occasional Sales of Tangible Personal Property	###	###	###	###	###	Exemption/Exclusion	0%
Lease or rental of certain vessels in mineral production	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
Leases or Rentals of Pallets used in Packaging Products Produced by a Manufacturer	###	###	###	###	###	Exemption/Exclusion	3%
Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	###	###	###	###	###	Exemption/Exclusion	1%
Louisiana Tax Free Shopping Program	\$806,934	\$1,129,413	\$944,924	Unable to anticipate	Unable to anticipate	Exemption/Exclusion	1%
Manufacturers Rebates on New Motor Vehicles	\$12,812,678	\$11,627,555	\$14,404,849	\$14,692,946	\$14,986,805	Exemption/Exclusion	2%
Manufacturers Rebates Paid Directly to a Dealer	###	###	###	###	###	Exemption/Exclusion	3%
Materials and energy sources used for boiler fuel	+++	+++	+++	+++	+++	Exemption/Exclusion	5%
Materials used directly in the collection of blood	###	###	###	###	###	Exemption/Exclusion	0%

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Materials used in the construction, restoration, or renovation of housing in designated areas	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate	Exemption/Exclusion	4%
Materials used in the production or harvesting of catfish	+++	+++	+++	+++	+++	Exemption/Exclusion	1%
Materials used in the production or harvesting of crawfish	+++	+++	+++	+++	+++	Exemption/Exclusion	1%/0%
Miscellaneous telecommunication services	###	###	###	###	###	Exemption/Exclusion	4%/3%
Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	3%
Natural gas used in the production of iron	See number 100	Exemption/Exclusion	3%				
New vehicles furnished by a dealer for driver-education programs	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
Other constructions permanently attached to the ground	###	###	###	###	###	Exemption/Exclusion	2%
Other Sales Tax Exemptions	<b>\$696,097,814</b>	<b>\$816,412,784</b>	<b>\$626,184,429</b>	<b>\$638,708,118</b>	\$651,482,280	Exemption/Exclusion	
Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	+++	+++	+++	+++	+++	Exemption/Exclusion	0%
Pelletized paper waste used in a permitted boiler	###	###	###	###	###	Exemption/Exclusion	3%
Pharmaceutical samples distributed in Louisiana	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
Pharmaceuticals administered to livestock for agricultural purposes	###	###	###	###	###	Exemption/Exclusion	0%
Piggyback trailers or containers and rolling stock	+++	+++	+++	+++	+++	Exemption/Exclusion	1%

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Pollution control devices and systems	###	###	###	###	###	Exemption/Exclusion	3%
Property purchased for exclusive use outside the state	###	###	###	###	###	Exemption/Exclusion	2%
Property used in the Manufacture, Production, or Extraction of Unblended Diesel	###	###	###	###	###	Exemption/Exclusion	3%
Purchase of breastfeeding items	***	***	###	###	###	Exemption/Exclusion	3%
Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District	###	###	###	###	###	Exemption/Exclusion	5%
Purchase, Lease or Repair of certain capital equipment and computer software of qualifying radiation therapy treatment centers	###	###	###	###	###	Exemption/Exclusion	3%
Purchases and Leases by Free Hospitals	###	###	###	###	###	Exemption/Exclusion	0%
Purchases and leases of durable medical equipment paid by or under provisions of Medicare	\$734,080	\$839,180	\$3,325,805	Unable to anticipate	Unable to anticipate	Exemption/Exclusion	0%
Purchases and sales by Ducks Unlimited and Bass Life	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
Purchases by a private postsecondary academic degree-granting institution	###	###	###	###	###	Exemption/Exclusion	2%
Purchases by a public trust	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	3%
Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
Purchases by certain organizations that promote training for the blind	###	###	###	###	###	Exemption/Exclusion	0%

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Purchases by Glass Manufacturers	See number 11	Exemption/Exclusion	1%				
Purchases by motor vehicle manufacturers	See number 11	Exemption/Exclusion	1%				
Purchases by nonprofit electric cooperatives	+++	+++	+++	+++	+++	Exemption/Exclusion	2%
Purchases by Nonprofit Entities that Sell Donated Goods	###	###	###	###	###	Exemption/Exclusion	0%
Purchases by off-track wagering facilities	###	###	###	###	###	Exemption/Exclusion	3%
Purchases by pari-mutuels racetracks	###	###	###	###	###	Exemption/Exclusion	3%
Purchases by Regionally Accredited Independent Educational Institutions	###	###	###	###	###	Exemption/Exclusion	2%
Purchases by State and Local Governments <sup>1</sup>	\$209,532,997	\$203,020,691	\$205,252,698	\$209,357,752	\$213,544,907	Exemption/Exclusion	0%
Purchases by the Fore!Kids Foundation	***	***	###	###	###	Exemption/Exclusion	3%
Purchases by the Society of the Little Sisters of the Poor <sup>2</sup>	Prohibited	Prohibited	Prohibited	Prohibited	Prohibited	Exemption/Exclusion	5%
Purchases made with food stamps and WIC vouchers	\$0	\$0	\$0	\$0	\$0	Exemption/Exclusion	0%
Purchases of Certain Bibles, Song Books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes <sup>2</sup>	Prohibited	Prohibited	Prohibited	Prohibited	Prohibited	Exemption/Exclusion	5%
Purchases of certain custom computer software	###	###	###	###	###	Exemption/Exclusion	3%
Purchases of certain fuels for private residential consumption	See number 188	Exemption/Exclusion	0%/3%				
Purchases of Certain Machinery and Equipment used to Produce a News Publication	See number 11	Exemption/Exclusion	1%				
Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	###	###	###	###	###	Exemption/Exclusion	3%

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Purchases of construction materials by the Make it Right Foundation	***	***	***	###	###	Exemption/Exclusion	3%
Purchases of Consumables by Paper and Wood Manufacturers and Loggers	***	\$274,656	\$706,566	\$960,930	\$980,148	Exemption/Exclusion	3%
Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	See number 100	Exemption/Exclusion	3%				
Purchases of equipment by bona fide volunteer and public fire department	###	###	###	###	###	Exemption/Exclusion	0%
Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	###	###	###	###	###	Exemption/Exclusion	0%
Purchases of fuel or gas by residential consumers	See number 188	Exemption/Exclusion	3%				
Purchases of machinery and equipment by certain utilities	See number 11	Exemption/Exclusion	3%				
Purchases of machinery and equipment by owners of certain radio stations	See number 11	Exemption/Exclusion	4%				
Purchases of Manufacturing Machinery and Equipment	\$18,019,401	\$25,038,972	\$49,013,170	\$49,993,433	\$50,993,302	Exemption/Exclusion	1%
Purchases of off-road vehicles by certain buyers domiciled in another state	###	###	###	###	###	Exemption/Exclusion	3%
Purchases of school buses by independent operators	NRR	NRR	NRR	NRR	NRR	Exemption/Exclusion	3%
Purchases of storm shutter devices	###	###	###	###	###	Exemption/Exclusion	3%
Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	###	###	###	###	###	Exemption/Exclusion	0%
Purchases of Tangible Personal Property for Lease or Rental	\$8,240,371	\$10,557,762	\$8,799,530	\$8,975,521	\$9,155,031	Exemption/Exclusion	2%

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Purchases of vehicles modified for use by an orthopedically disabled person	***	***	\$38,865	\$39,642	\$40,435	Exemption/Exclusion	5%
Purchases, Services and Rentals for Construction of Sewerage or Waste Water Treatment Facility	###	###	###	###	###	Exemption/Exclusion	3%
Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	***	***	###	###	###	Exemption/Exclusion	3%
Racehorses claimed at races in Louisiana	###	###	###	###	###	Exemption/Exclusion	0%
Rail rolling stock sold or leased in Louisiana	###	###	###	###	###	Exemption/Exclusion	1%
Raw materials used in the printing process	+++	+++	+++	+++	+++	Exemption/Exclusion	0%/4%
Receipts from coin-operated washing and drying machines in commercial laundromats	NRR	NRR	NRR	NRR	NRR	Exemption/Exclusion	0%
Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	###	###	###	###	###	Exemption/Exclusion	3%
Rentals of motion-picture film to commercial theaters	+++	+++	+++	+++	+++	Exemption/Exclusion	4%
Rentals or Leases of Certain Oil-Field Property to be Released or Rented	###	###	###	###	###	Exemption/Exclusion	3%
Repair services performed in Louisiana when the repaired property is exported	\$10,042,110	###	###	###	###	Exemption/Exclusion	2%
Repairs and materials used on drilling rigs and equipment	###	###	###	###	###	Exemption/Exclusion	3%
Repairs, renovations or conversions of drilling rigs	###	###	###	###	###	Exemption/Exclusion	3%
Room Rentals at Camp and Retreat Facilities	###	###	###	###	###	Exemption/Exclusion	0%

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Room Rentals at Certain Homeless Shelters	Negligible	Negligible	Negligible	Negligible	Negligible	Exemption/Exclusion	0%
Sale of polyroll tubing	###	###	###	###	###	Exemption/Exclusion	3%
Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	###	###	###	###	###	Exemption/Exclusion	0%
Sales by certain publicly-owned facilities	###	###	###	###	###	Exemption/Exclusion	3%
Sales by state-owned domed stadiums	###	###	###	###	###	Exemption/Exclusion	3%
Sales by thrift shops on military installations	###	###	###	###	###	Exemption/Exclusion	3%
Sales of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce	###	###	###	###	###	Exemption/Exclusion	0%
Sales of admission tickets by Little Theater organizations	+++	+++	+++	+++	+++	Exemption/Exclusion	1%
Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects	###	###	###	###	###	Exemption/Exclusion	3%
Sales of cellular telephones and electronic accessories	###	###	###	###	###	Exemption/Exclusion	5%
Sales of certain fuels used for farm purposes	###	###	###	###	###	Exemption/Exclusion	1%
Sales of construction materials to Habitat for Humanity	###	###	###	###	###	Exemption/Exclusion	3%
Sales of electric power or energy - Nonresidential	\$156,309,021	\$256,818,698	\$231,981,545	\$236,621,176	\$241,353,599	Exemption/Exclusion	4%
Sales of Electric Power or Energy to the Consumer for Residential Use	\$145,979,174	\$145,542,064	\$173,863,628	\$177,340,901	\$180,887,719	Exemption/Exclusion	0%
Sales of farm products direct from the farm	###	###	###	###	###	Exemption/Exclusion	0%

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Sales of fertilizers and containers to farmers	###	###	###	###	###	Exemption/Exclusion	0%
Sales of food by certain institutions	###	###	###	###	###	Exemption/Exclusion	0%
Sales of Food for Preparation and Consumption in the Home	\$328,076,110	\$333,666,656	\$362,801,432	\$370,057,461	\$377,458,610	Exemption/Exclusion	0%
Sales of food items by youth organizations	###	###	###	###	###	Exemption/Exclusion	0%
Sales of gasohol	+++	+++	+++	+++	+++	Exemption/Exclusion	0% if excise tax paid
Sales of gasoline, gasohol, and diesel	\$316,408,097	\$371,096,720	\$368,143,773	\$375,506,648	\$383,016,781	Exemption/Exclusion	0% if excise tax paid
Sales of human-tissue transplants	###	###	###	###	###	Exemption/Exclusion	0%
Sales of motor vehicles to be leased or rented by qualified lessors	See number 30	Exemption/Exclusion	0%				
Sales of natural gas - Nonresidential	See number 100	Exemption/Exclusion	4%				
Sales of Natural Gas to the Consumer for Residential Use	See number 188	Exemption/Exclusion	0%				
Sales of Newspapers	###	###	###	###	###	Exemption/Exclusion	3%
Sales of newspapers by religious organizations	###	###	###	###	###	Exemption/Exclusion	3%
Sales of original one-of-a-kind works of art sold in certain locations	###	###	###	###	###	Exemption/Exclusion	3%
Sales of pesticides for agricultural purposes	###	###	###	###	###	Exemption/Exclusion	0%
Sales of Railroad Ties to Railroads for use in Other States	###	###	###	###	###	Exemption/Exclusion	2%
Sales of raw agricultural products	###	###	###	###	###	Exemption/Exclusion	0%
Sales of seeds for planting crops	###	###	###	###	###	Exemption/Exclusion	0%
Sales of steam - Nonresidential	See number 99	Exemption/Exclusion	4%				

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Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	###	###	###	###	###	Exemption/Exclusion	0%
Sales of Tangible Personal Property by the Louisiana Military Department	###	###	###	###	###	Exemption/Exclusion	3%
Sales of telephone directories by advertising companies	###	###	###	###	###	Exemption/Exclusion	3%
Sales of water - Nonresidential	\$4,806,687	\$4,453,125	\$5,381,681	\$5,489,315	\$5,599,101	Alternate Reporting Methods	4%
Sales of Water to the Consumer for Residential Use	See number 188	See number 188	See number 188	See number 188	See number 188	Alternate Reporting Methods	0%
Sales or purchases by blind persons operating small businesses	###	###	###	###	###	Alternate Reporting Methods	3%
Sales or purchases by certain sheltered workshops	###	###	###	###	###	Alternate Reporting Methods	3%
Sales tax collected by a qualified charitable institutions	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate	Alternate Reporting Methods	3%
Sales tax remitted on bad debts from credit sales	\$190,783	\$3,665,635	\$944,877	Unable to anticipate	Unable to anticipate	Statutorily Prescribed Methods of Taxation	0%
Sales through coin-operated vending machines	NRR	NRR	NRR	NRR	NRR	Statutorily Prescribed Methods of Taxation	0%: dealer pays 5% on purchases
Sales to nonprofit literacy organizations	###	###	###	###	###	Credits	3%
Sales to the United States Government and its agencies	See number 26	See number 26	See number 26	See number 26	See number 26	Credits	0%
Second Amendment Sales Tax Holiday	\$360,000	\$597,485	\$588,502	\$600,272	\$612,277	Refunds	3%
Sickle cell disease organizations	###	###	###	###	###	Refunds	3%

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Specialty Mardi Gras items purchased or sold by certain organizations	+++	+++	+++	+++	+++	Refunds	3%
Specialty Mardi Gras items sold by certain organizations	###	###	###	###	###	Refunds	3%
State sales tax paid on property destroyed in a natural disaster	\$259,134	\$201,696	\$34,104	Unable to anticipate	Unable to anticipate	Refunds	0%
Tangible personal property sold to food banks	###	###	###	###	###	Refunds	0%
Telecommunication services through coin-operated telephones	###	###	###	###	###	Other	4%
Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	+++	+++	+++	+++	+++	State Exemptions with Prohibitions on Taxation	1%
Tickets to musical performances by nonprofit musical organizations	+++	+++	+++	+++	+++	State Exemptions with Prohibitions on Taxation	1%
Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators	No data	No data	Unable to anticipate	Unable to anticipate	Unable to anticipate	State Exemptions with Prohibitions on Taxation	4%
Use of Vehicles in Louisiana by Active Military Personnel	NRR	NRR	NRR	NRR	NRR	State Exemptions with Prohibitions on Taxation	0%
Use tax on residue or by-products consumed by the producer	###	###	###	###	###	State Exemptions with Prohibitions on Taxation	3%
Used manufactured homes and 54 percent of cost of new manufactured homes	\$5,188,885	\$5,966,093	\$6,095,234	\$6,217,139	\$6,341,481	State Exemptions with Prohibitions on Taxation	0%
Utilities used by steelworks and blast furnaces	See number 100	See number 100	See number 100	See number 100	See number 100	State Exemptions with Prohibitions on Taxation	4%
Vehicle Rentals for Rerent to Warranty Customers	###	###	###	###	###	State Exemptions with Prohibitions on Taxation	0%
Vendor's compensation	\$26,763,010	\$28,578,244	\$28,403,974	\$28,972,053	\$29,551,495	State Exemptions with Prohibitions on Taxation	4%
Work products of certain professionals	\$0	\$0	\$0	\$0	\$0	State Exemptions with Prohibitions on Taxation	0%
	\$2,187,311,285	\$2,471,468,270	\$2,431,535,189	\$2,475,051,422	\$2,524,552,448		