

SENATE COMMITTEE AMENDMENTS

2018 Second Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 12 by Representative Leger

1 AMENDMENT NO. 1

2 On page 1, delete lines 2 through 5, and insert:

3 "To amend and reenact R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i), 302(R)(2) and (3), (S),
 4 (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through
 5 (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through
 6 (K), and 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory
 7 paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P),
 8 (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J),
 9 and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395
 10 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and
 11 use taxes; to provide for the tax rate; to provide for the applicability of certain
 12 exclusions and exemptions applicable to certain taxes; to provide for effectiveness;
 13 and to provide for related matters."

14 AMENDMENT NO. 2

15 On page 1, delete lines 7 through 20, on page 2 delete lines 1 through 29, and on page 3
 16 delete lines 1 through 21 and insert:

17 "Section 1. R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i), 302(R)(2) and (3), (S), (T),
 18 (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and
 19 (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A)
 20 through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67)
 21 through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R) are hereby
 22 amended and reenacted and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and
 23 331(V) and (W) are hereby enacted to read as follows:

24 §301. Definitions

25 As used in this Chapter the following words, terms, and phrases have the
 26 meanings ascribed to them in this Section, unless the context clearly indicates a
 27 different meaning:

28 * * *

29 (3)(a) "Cost price" means the actual cost of the articles of tangible personal
 30 property without any deductions therefrom on account of the cost of materials used,
 31 labor, or service cost, ~~except those service costs for installing the articles of tangible~~
 32 ~~personal property if such cost is separately billed to the customer at the time of~~
 33 ~~installation~~, transportation charges, or any other expenses whatsoever, or the
 34 reasonable market value of the tangible personal property at the time it becomes
 35 susceptible to the use tax, whichever is less.

36 * * *

37 (14) "Sales of services" means and includes the following:

38 * * *

39 (g)(i)(aa) The furnishing of repairs to or the installation of tangible personal
 40 property, including but not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical
 41 appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office
 42 appliances and equipment. The installation of tangible personal property shall be
 43 taxable solely for purposes of the sales and use tax imposed by the state or any
 44 political subdivision whose boundaries are coterminous with those of the state.

45 * * *

46 (16)

47 * * *

48

(o)(i) ~~Solely for purposes of the imposition of the sales and use tax levied by the state under R.S. 47:302, 321, and 331, the~~ For purposes of the imposition of the sales and use tax levied by the state and any political subdivision whose boundaries are coterminous with those of the state, the term "tangible personal property" shall not include machinery and equipment as defined in and subject to the requirements of R.S. 47:301(3)(i)(ii) Subitem (3)(i)(ii) of this Section which is purchased by a utility regulated by the Public Service Commission or the council of the City of New Orleans. For the purposes of this Paragraph, the term "utility" shall mean a person regulated by the Public Service Commission or the council of the City of New Orleans who is assigned a North American Industrial Classification System Code 22111, Electric Power Generation, as it existed in 2002. Such utility shall also be considered a "manufacturer" for purposes of ~~R.S. 47:301(3)(i)(ii)~~ Subitem (3)(i)(ii) of this Section.

* * *

§302. Imposition of tax

* * *

R.

* * *

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

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

* * *

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

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

* * *

X. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period April 1, 2016, through ~~July 1, 2018~~ June 30, 2018, there shall be no ~~exclusions and exemptions, and no exclusions~~ as defined in R.S. 47:301, to the tax levied pursuant to the provisions of this Section except for exemptions and exclusions for sales or purchases of the following items and for those items enumerated in Subsection AA of this Section:

* * *

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

* * *

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

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

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

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

2 * * *

3 BB. Notwithstanding any other provision of law to the contrary, including
 4 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018
 5 through June 30, 2023, there shall be no exemptions and no exclusions to the tax
 6 levied pursuant to the provisions of this Section, except for the retail sale, use,
 7 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

21 (7) Sales to the United States government and its agencies as provided in
 22 R.S. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the
 23 contractor is responsible for the payment of any sales and use tax.

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

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

27 (11) Transactions involving the construction or overhaul of United States
 28 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

29 (12) Property purchased for exclusive use outside the state as provided in
 30 R.S. 47:305.10.

31 (13) Sales, leases, or rentals of tangible personal property paid by or under
 32 the provisions of Medicare as provided in R.S. 47:315.3.

33 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

34 (15) Sales of raw agricultural commodities as provided in R.S.
 35 47:301(10)(e).

36 (16) Sales of food by a youth-serving organization chartered by the Congress
 37 of the United States as provided in R.S. 47:301(10)(h).

38 (17) Tangible personal property sold or donated to a food bank as provided
 39 in R.S. 47:301(10)(j) and (18)(a)(i).

40 (18) Materials used in the collection of blood as provided in R.S.
 41 47:301(16)(j).

42 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
 43 47:301(16)(k).

44 (20) Donations to schools and food banks from resale inventory as provided
 45 in R.S. 47:301(18)(a).

46 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
 47 47:301(3)(e) and (13)(b).

48 (22) Leases or rentals of railroad rolling stock as provided in R.S.
 49 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
 50 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
 51 of rail rolling stock as provided in R.S. 47:305.50(E)(2).

52 (23) Sales, purchases, and leases of tangible personal property by free
 53 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

54 (24) Purchases by a nonprofit entity that sells donated goods as provided in
 55 R.S. 47:301(8)(f).

56 (25) Tangible personal property for resale as provided in R.S.
 57 47:301(10)(a)(i).

58 (26) Purchases of property for lease or rental as provided in R.S.
 59 47:301(10)(a)(iii) and (18)(a)(iii).

60 (27) Isolated or occasional sales of tangible personal property by a person
 61 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

1 (28) Use of a motor vehicle in Louisiana by a member of the active duty
 2 military as provided in R.S. 47:303(A)(3)(a) and 305.48.

3 (29) Purchases made under the Supplemental Nutrition Assistance Program
 4 through WIC Program Vouchers as provided in R.S. 47:305.46.

5 (30) An article traded in on the purchase of tangible personal property as
 6 provided in R.S. 47:301(13)(a).

7 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

8 (32) Stocks, bonds, notes, and other obligations or securities as provided in
 9 R.S. 47:301(16)(b)(i).

10 (33) Credit for sales and use taxes paid to another state on tangible personal
 11 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

12 (34) Work product of certain professionals as provided in R.S.
 13 47:301(16)(e).

14 (35) Purchases by a regionally accredited independent educational institution
 15 as provided in R.S. 47:301(8)(b).

16 (36) Sales through a coin-operated vending machine as provided in
 17 R.S.47:301(10)(b)(i).

18 (37) Purchases by a private postsecondary academic degree-granting
 19 institution as provided in R.S. 47:301(10)(cc) and (18)(n).

20 (38) Purchases of food items for school lunch and breakfast programs by a
 21 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

22 (39) Funeral directing services as provided in R.S. 47:301(14)(j).

23 (40) Feed and feed additives for animals held for business purposes as
 24 provided in R.S. 47:305(A)(4).

25 (41) Farm products produced and used by farmers as provided in R.S.
 26 47:305(B).

27 (42) Sale of fertilizer and containers to farmers as provided in R.S.
 28 47:305(D)(1)(f).

29 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.

30 (44) Sales of pesticides for agricultural purposes as provided in R.S.
 31 47:305.8.

32 (45) The cost price for the printing of a news publication as provided in R.S.
 33 47:301(3)(h).

34 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).

35 (47) Leases or rentals of a crane and related equipment with an operator as
 36 provided in R.S. 47:301(7)(k).

37 (48) Sales by and to the state and its political subdivisions as provided in
 38 R.S. 47:301(8)(c).

39 (49) Sales of materials for further processing as provided in R.S.
 40 47:301(10)(c)(i)(aa).

41 (50) The sales price for new farm equipment used in poultry production as
 42 provided in R.S. 47:301(13)(c).

43 (51) A factory built home as provided in R.S. 47:301(16)(g).

44 (52) Any advertising service rendered by an advertising business as provided
 45 in Subsection D of this Section.

46 (53) Sales of livestock, poultry, and other farm products direct from a farm
 47 as provided in R.S. 47:305(A)(1).

48 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
 49 association or at a livestock auction market as provided in R.S. 47:305(A)(2).

50 (55) Sales of agricultural commodities by a person other than the producer,
 51 for use in further processing as provided in R.S. 47:305(A)(3).

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

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

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

58 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
 59 as provided in R.S. 47:305.45 and 305.50(F).

60 (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).

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

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

33 (74) Sales of dental devices and materials as provided in R.S.
34 47:305(D)(1)(t).

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

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

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

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

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

46 (80) Sales of admissions to entertainment events sponsored by domestic
47 nonprofit charitable, religious, and educational organizations as provided in R.S.
48 47:305.13.

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

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

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

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

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

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

1 in R.S. 47:305.63 shall be applicable, operable, and effective from July 1, 2009,
 2 through June 30, 2018.

3 (5) Notwithstanding any other provision of law to the contrary, including but
 4 not limited to any contrary provisions of this Chapter, the exemption provided for
 5 in R.S. 47:305.64 shall be applicable, operable, and effective from July 1, 2009,
 6 through June 30, 2018.

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

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

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

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

27 * * *

28 P. Notwithstanding any other provision of law to the contrary, including but
 29 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
 30 through June 30, 2023, there shall be no exemptions and no exclusions to the tax
 31 levied pursuant to the provisions of this Section, except for the retail sale, use,
 32 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

46 (7) Sales to the United States government and its agencies as provided in
 47 R.S. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the
 48 contractor is responsible for the payment of any sales and use tax.

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

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

52 (11) Transactions involving the construction or overhaul of United States
 53 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

54 (12) Property purchased for exclusive use outside the state as provided in
 55 R.S. 47:305.10.

56 (13) Sales, leases, or rentals of tangible personal property paid by or under
 57 the provisions of Medicare as provided in R.S. 47:315.3.

58 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

59 (15) Sales of raw agricultural commodities as provided in R.S.
 60 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), rail rolling stock sold or leased in Louisiana as provided in R.S.
 15 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
 16 of rail rolling stock as provided in R.S. 47:305.50(E)(2).

17 (23) Sales, purchases, and leases of tangible personal property by free
 18 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

19 (24) Purchases by a nonprofit entity that sells donated goods as provided in
 20 R.S. 47:301(8)(f).

21 (25) Tangible personal property for resale as provided in R.S.
 22 47:301(10)(a)(i).

23 (26) Purchases of property for lease or rental as provided in R.S.
 24 47:301(10)(a)(iii) and (18)(a)(iii).

25 (27) Isolated or occasional sales of tangible personal property by a person
 26 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

27 (28) Use of a motor vehicle in Louisiana by a member of the active duty
 28 military as provided in R.S. 47:303(A)(3)(a) and 305.48.

29 (29) Purchases made under the Supplemental Nutrition Assistance Program
 30 through WIC Program Vouchers as provided in R.S. 47:305.46.

31 (30) An article traded in on the purchase of tangible personal property as
 32 provided in R.S. 47:301(13)(a).

33 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

34 (32) Stocks, bonds, notes, and other obligations or securities as provided in
 35 R.S. 47:301(16)(b)(i).

36 (33) Credit for sales and use taxes paid to another state on tangible personal
 37 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

38 (34) Work product of certain professionals as provided in R.S.
 39 47:301(16)(e).

40 (35) Purchases by a regionally accredited independent educational institution
 41 as provided in R.S. 47:301(8)(b).

42 (36) Sales through a coin-operated vending machine as provided in
 43 R.S.47:301(10)(b)(i).

44 (37) Purchases by a private postsecondary academic degree-granting
 45 institution as provided in R.S. 47:301(10)(cc) and (18)(n).

46 (38) Purchases of food items for school lunch and breakfast programs by a
 47 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

48 (39) Funeral directing services as provided in R.S. 47:301(14)(j).

49 (40) Feed and feed additives for animals held for business purposes as
 50 provided in R.S. 47:305(A)(4).

51 (41) Farm products produced and used by farmers as provided in R.S.
 52 47:305(B).

53 (42) Sale of fertilizer and containers to farmers as provided in R.S.
 54 47:305(D)(1)(f).

55 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.

56 (44) Sales of pesticides for agricultural purposes as provided in R.S.
 57 47:305.8.

58 (45) The cost price for the printing of a news publication as provided in R.S.
 59 47:301(3)(h).

60 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).

1 (47) Leases or rentals of a crane and related equipment with an operator as
 2 provided in R.S. 47:301(7)(k).

3 (48) Sales by and to the state and its political subdivisions as provided in
 4 R.S. 47:301(8)(c).

5 (49) Sales of materials for further processing as provided in R.S.
 6 47:301(10)(c)(i)(aa).

7 (50) The sales price for new farm equipment used in poultry production as
 8 provided in R.S. 47:301(13)(c).

9 (51) A factory built home as provided in R.S. 47:301(16)(g).

10 (52) Any advertising service rendered by an advertising business as provided
 11 in R.S. 47:302(D).

12 (53) Sales of livestock, poultry, and other farm products direct from a farm
 13 as provided in R.S. 47:305(A)(1).

14 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
 15 association or at a livestock auction market as provided in R.S. 47:305(A)(2).

16 (55) Sales of agricultural commodities by a person other than the producer,
 17 for use in further processing as provided in R.S. 47:305(A)(3).

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

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

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 R.S. 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).

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

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

33 (65) Sales of room rentals by a homeless shelter as provided in R.S.
 34 47:301(6)(c).

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

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

40 (68) Sales to, and leases, rentals, and use of educational materials and
 41 equipment used for classroom instruction by a parochial and private elementary and
 42 secondary school that complies with the court order from the Dodd Brumfield
 43 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
 44 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

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

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

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

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

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

59 (74) Sales of dental devices and materials as provided in R.S.
 60 47:305(D)(1)(t).

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

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

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

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

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

12 (80) Sales of admissions to entertainment events sponsored by domestic
13 nonprofit charitable, religious, and educational organizations as provided in R.S.
14 47:305.13.

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

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

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

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

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

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

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).

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

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

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

38 (92) Sales by thrift shops located on military installations as provided in R.S.
39 47:305.14(A)(4).

40 (93) Leases or rentals of vessels for use in offshore mineral production or the
41 provision of services to those engaged in mineral production as provided in R.S.
42 47:305.19.

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

44 (95) Sales or purchases by sheltered workshops as provided in R.S.
45 47:305.38.

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

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

51 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
52 precious metal content, whether in coin or ingot form as provided in R.S.
53 47:301(16)(b)(ii)(aa).

54 (99) Sales of certain numismatic coins as provided in R.S.
55 47:301(16)(b)(ii)(bb) and (cc).

56 (102) Purchase of consumables by paper and wood manufacturers and
57 loggers as provided in R.S. 47:301(3)(k).

58 (105) Repair services performed in Louisiana when the repaired property is
59 delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

60 (106) Purchases by a nonprofit electric cooperative as provided in R.S.
61 12:425.

1 rotary wing aircraft and certified transport category aircraft registered outside of this
 2 state, as provided in R.S. 47:301(14)(g)(iv).

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

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

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

9 * * *

10 I. Notwithstanding any other provision of law to the contrary, including but
 11 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
 12 through June 30, 2023, there shall be no exemptions and no exclusions to the tax
 13 levied pursuant to the provisions of this Section, except for the retail sale, use,
 14 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

28 (7) Sales to the United States government and its agencies as provided in
 29 R.S. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the
 30 contractor is responsible for the payment of any sales and use tax.

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

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

34 (11) Transactions involving the construction or overhaul of United States
 35 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

36 (12) Property purchased for exclusive use outside the state as provided in
 37 R.S. 47:305.10.

38 (13) Sales, leases, or rentals of tangible personal property paid by or under
 39 the provisions of Medicare as provided in R.S. 47:315.3.

40 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

41 (15) Sales of raw agricultural commodities as provided in R.S.
 42 47:301(10)(e).

43 (16) Sales of food by a youth-serving organization chartered by the Congress
 44 of the United States as provided in R.S. 47:301(10)(h).

45 (17) Tangible personal property sold or donated to a food bank as provided
 46 in R.S. 47:301(10)(j) and (18)(a)(i).

47 (18) Materials used in the collection of blood as provided in R.S.
 48 47:301(16)(j).

49 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
 50 47:301(16)(k).

51 (20) Donations to schools and food banks from resale inventory as provided
 52 in R.S. 47:301(18)(a).

53 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
 54 47:301(3)(e) and (13)(b).

55 (22) Leases or rentals of railroad rolling stock as provided in R.S.
 56 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
 57 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
 58 of rail rolling stock as provided in R.S. 47:305.50(E)(2).

59 (23) Sales, purchases, and leases of tangible personal property by free
 60 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

- 1 (24) Purchases by a nonprofit entity that sells donated goods as provided in
2 R.S. 47:301(8)(f).
- 3 (25) Tangible personal property for resale as provided in R.S.
4 47:301(10)(a)(i).
- 5 (26) Purchases of property for lease or rental as provided in R.S.
6 47:301(10)(a)(iii) and (18)(a)(iii).
- 7 (27) Isolated or occasional sales of tangible personal property by a person
8 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 9 (28) Use of a motor vehicle in Louisiana by a member of the active duty
10 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 11 (29) Purchases made under the Supplemental Nutrition Assistance Program
12 through WIC Program Vouchers as provided in R.S. 47:305.46.
- 13 (30) An article traded in on the purchase of tangible personal property as
14 provided in R.S. 47:301(13)(a).
- 15 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 16 (32) Stocks, bonds, notes, and other obligations or securities as provided in
17 R.S. 47:301(16)(b)(i).
- 18 (33) Credit for sales and use taxes paid to another state on tangible personal
19 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 20 (34) Work product of certain professionals as provided in R.S.
21 47:301(16)(e).
- 22 (35) Purchases by a regionally accredited independent educational institution
23 as provided in R.S. 47:301(8)(b).
- 24 (36) Sales through a coin-operated vending machine as provided in
25 R.S.47:301(10)(b)(i).
- 26 (37) Purchases by a private postsecondary academic degree-granting
27 institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- 28 (38) Purchases of food items for school lunch and breakfast programs by a
29 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 30 (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 31 (40) Feed and feed additives for animals held for business purposes as
32 provided in R.S. 47:305(A)(4).
- 33 (41) Farm products produced and used by farmers as provided in R.S.
34 47:305(B).
- 35 (42) Sale of fertilizer and containers to farmers as provided in R.S.
36 47:305(D)(1)(f).
- 37 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 38 (44) Sales of pesticides for agricultural purposes as provided in R.S.
39 47:305.8.
- 40 (45) The cost price for the printing of a news publication as provided in R.S.
41 47:301(3)(h).
- 42 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 43 (47) Leases or rentals of a crane and related equipment with an operator as
44 provided in R.S. 47:301(7)(k).
- 45 (48) Sales by and to the state and its political subdivisions as provided in
46 R.S. 47:301(8)(c).
- 47 (49) Sales of materials for further processing as provided in R.S.
48 47:301(10)(c)(i)(aa).
- 49 (50) The sales price for new farm equipment used in poultry production as
50 provided in R.S. 47:301(13)(c).
- 51 (51) A factory built home as provided in R.S. 47:301(16)(g).
- 52 (52) Any advertising service rendered by an advertising business as provided
53 in R.S. 47:302(D).
- 54 (53) Sales of livestock, poultry, and other farm products direct from a farm
55 as provided in R.S. 47:305(A)(1).
- 56 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
57 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 58 (55) Sales of agricultural commodities by a person other than the producer,
59 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 (59) A truck and trailer if used at least eighty percent of the time in interstate
6 commerce as provided in R.S. 47:305.50(A).

7 (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
8 as provided in R.S. 47:305.45 and 305.50(F).

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

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

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

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

16 (65) Sales of room rentals by a homeless shelter as provided in R.S.
17 47:301(6)(c).

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

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

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

28 (69) Sales by a parochial and private elementary and secondary school that
29 complies with the court order from the Dodd Brumfield decision and Section
30 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
31 (18)(e)(i).

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

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

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

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

42 (74) Sales of dental devices and materials as provided in R.S.
43 47:305(D)(1)(t).

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

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

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

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

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

55 (80) Sales of admissions to entertainment events sponsored by domestic
56 nonprofit charitable, religious, and educational organizations as provided in R.S.
57 47:305.13.

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

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

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

9 Q. Notwithstanding any other provision of the law to the contrary and
 10 specifically notwithstanding any provision enacted during the 2004 First
 11 Extraordinary Session which makes any sales and use tax exemption inapplicable,
 12 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
 13 applicable, operable, and effective for all taxable periods beginning on or after July
 14 1, 2007, through March 31, 2016, and for all taxable periods on and after April 1,
 15 2019.

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

21 * * *

22 V. Notwithstanding any other provision of law to the contrary, including but
 23 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
 24 through June 30, 2023, there shall be no exemptions and no exclusions to the tax
 25 levied pursuant to the provisions of this Section, except for the retail sale, use,
 26 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

40 (7) Sales to the United States government and its agencies as provided in
 41 R.S. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the
 42 contractor is responsible for the payment of any sales and use tax.

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

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

46 (11) Transactions involving the construction or overhaul of United States
 47 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

48 (12) Property purchased for exclusive use outside the state as provided in
 49 R.S. 47:305.10.

50 (13) Sales, leases, or rentals of tangible personal property paid by or under
 51 the provisions of Medicare as provided in R.S. 47:315.3.

52 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

53 (15) Sales of raw agricultural commodities as provided in R.S.
 54 47:301(10)(e).

55 (16) Sales of food by a youth-serving organization chartered by the Congress
 56 of the United States as provided in R.S. 47:301(10)(h).

57 (17) Tangible personal property sold or donated to a food bank as provided
 58 in R.S. 47:301(10)(j) and (18)(a)(i).

59 (18) Materials used in the collection of blood as provided in R.S.
 60 47:301(16)(j).

- 1 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
2 47:301(16)(k).
- 3 (20) Donations to schools and food banks from resale inventory as provided
4 in R.S. 47:301(18)(a).
- 5 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
6 47:301(3)(e) and (13)(b).
- 7 (22) Leases or rentals of railroad rolling stock as provided in R.S.
8 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
9 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
10 of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 11 (23) Sales, purchases, and leases of tangible personal property by free
12 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 13 (24) Purchases by a nonprofit entity that sells donated goods as provided in
14 R.S. 47:301(8)(f).
- 15 (25) Tangible personal property for resale as provided in R.S.
16 47:301(10)(a)(i).
- 17 (26) Purchases of property for lease or rental as provided in R.S.
18 47:301(10)(a)(iii) and (18)(a)(iii).
- 19 (27) Isolated or occasional sales of tangible personal property by a person
20 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 21 (28) Use of a motor vehicle in Louisiana by a member of the active duty
22 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 23 (29) Purchases made under the Supplemental Nutrition Assistance Program
24 through WIC Program Vouchers as provided in R.S. 47:305.46.
- 25 (30) An article traded in on the purchase of tangible personal property as
26 provided in R.S. 47:301(13)(a).
- 27 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 28 (32) Stocks, bonds, notes, and other obligations or securities as provided in
29 R.S. 47:301(16)(b)(i).
- 30 (33) Credit for sales and use taxes paid to another state on tangible personal
31 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 32 (34) Work product of certain professionals as provided in R.S.
33 47:301(16)(e).
- 34 (35) Purchases by a regionally accredited independent educational institution
35 as provided in R.S. 47:301(8)(b).
- 36 (36) Sales through a coin-operated vending machine as provided in
37 R.S.47:301(10)(b)(i).
- 38 (37) Purchases by a private postsecondary academic degree-granting
39 institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- 40 (38) Purchases of food items for school lunch and breakfast programs by a
41 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 42 (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 43 (40) Feed and feed additives for animals held for business purposes as
44 provided in R.S. 47:305(A)(4).
- 45 (41) Farm products produced and used by farmers as provided in R.S.
46 47:305(B).
- 47 (42) Sale of fertilizer and containers to farmers as provided in R.S.
48 47:305(D)(1)(f).
- 49 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 50 (44) Sales of pesticides for agricultural purposes as provided in R.S.
51 47:305.8.
- 52 (45) The cost price for the printing of a news publication as provided in R.S.
53 47:301(3)(h).
- 54 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 55 (47) Leases or rentals of a crane and related equipment with an operator as
56 provided in R.S. 47:301(7)(k).
- 57 (48) Sales by and to the state and its political subdivisions as provided in
58 R.S. 47:301(8)(c).
- 59 (49) Sales of materials for further processing as provided in R.S.
60 47:301(10)(c)(i)(aa).

1 (50) The sales price for new farm equipment used in poultry production as
 2 provided in R.S. 47:301(13)(c).

3 (51) A factory built home as provided in R.S. 47:301(16)(g).

4 (52) Any advertising service rendered by an advertising business as provided
 5 in R.S. 47:302(D).

6 (53) Sales of livestock, poultry, and other farm products direct from a farm
 7 as provided in R.S. 47:305(A)(1).

8 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
 9 association or at a livestock auction market as provided in R.S. 47:305(A)(2).

10 (55) Sales of agricultural commodities by a person other than the producer,
 11 for use in further processing as provided in R.S. 47:305(A)(3).

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

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

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 R.S. 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).

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

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

34 (68) Sales to, and leases, rentals, and use of educational materials and
 35 equipment used for classroom instruction by a parochial and private elementary and
 36 secondary school that complies with the court order from the Dodd Brumfield
 37 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
 38 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

39 (69) Sales by a parochial and private elementary and secondary school that
 40 complies with the court order from the Dodd Brumfield decision and Section
 41 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
 42 (18)(e)(i).

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

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

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

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

53 (74) Sales of dental devices and materials as provided in R.S.
 54 47:305(D)(1)(t).

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

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

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

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

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

5 (80) Sales of admissions to entertainment events sponsored by domestic
6 nonprofit charitable, religious, and educational organizations as provided in R.S.
7 47:305.13.

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

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

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

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

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

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

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

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

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

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

31 (92) Sales by thrift shops located on military installations as provided in R.S.
32 47:305.14(A)(4).

33 (93) Leases or rentals of vessels for use in offshore mineral production or the
34 provision of services to those engaged in mineral production as provided in R.S.
35 47:305.19.

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

37 (95) Sales or purchases by sheltered workshops as provided in R.S.
38 47:305.38.

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

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

44 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
45 precious metal content, whether in coin or ingot form as provided in R.S.
46 47:301(16)(b)(ii)(aa).

47 (99) Sales of certain numismatic coins as provided in R.S.
48 47:301(16)(b)(ii)(bb) and (cc).

49 (102) Purchase of consumables by paper and wood manufacturers and
50 loggers as provided in R.S. 47:301(3)(k).

51 (105) Repair services performed in Louisiana when the repaired property is
52 delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

53 (106) Purchases by a nonprofit electric cooperative as provided in R.S.
54 12:425.

55 (108) The use of steam produced through the processing of a raw agricultural
56 product used in a facility predominately and directly engaged in the processing of an
57 agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based
58 on being assigned a North American Industrial Classification System Code within
59 the agricultural, forestry, fishing, and hunting Sector 11.

60 (109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.

1 (110) Sales of tangible personal property and services at certain public
2 facilities as established under R.S. 39:467 and 468.

3 W. The provisions of Subsection V shall supercede and control to the extent
4 of conflict with any other provision of law beginning July 1, 2018, through June 30,
5 2023.

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

8 Section 3. The Louisiana State Law Institute is directed to renumber the Paragraphs
9 within this Act.

10 Section 4. This Act shall become effective on July 1, 2018; if vetoed by the governor
11 and subsequently approved by the legislature, this Act shall become effective on July 1,
12 2018, or on the day following such approval by the legislature, whichever is later."