

2018 Third Extraordinary Session

HOUSE BILL NO. 10

BY REPRESENTATIVES DAVIS, BARRAS, BISHOP, STEVE CARTER, FOIL, HAZEL,
MCFARLAND, GREGORY MILLER, AND ZERINGUE AND SENATORS
CLAITOR, DONAHUE, AND WHITE

1 AN ACT

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

13 Be it enacted by the Legislature of Louisiana:

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

1 §301. Definitions

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

5 * * *

6 (16)

7 * * *

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

21 * * *

22 §302. Imposition of tax

23 * * *

24 R.

25 * * *

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

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 exemptions shall be applicable to the tax levied pursuant to the provisions of this
2 Section:

3 * * *

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

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

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

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

14 * * *

15 BB. Notwithstanding any other provision of law to the contrary, including
16 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
17 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
18 levied pursuant to the provisions of this Section, except for the retail sale, use,
19 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

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

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

7 (9) Installation charges on tangible personal property as provided in R.S.
8 47:301(3)(a).

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

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

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

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

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

17 (15) Sales of raw agricultural commodities as provided in R.S.
18 47:301(10)(e).

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

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

23 (18) Materials used in the collection of blood as provided in R.S.
24 47:301(16)(j).

25 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
26 47:301(16)(k).

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

29 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
30 47:301(3)(e) and (13)(b).

1 (22) Leases or rentals of railroad rolling stock as provided in R.S.
2 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
3 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
4 of rail rolling stock as provided in R.S. 47:305.50(E)(2).

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

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

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

11 (26) Purchases of property for lease or rental as provided in R.S.
12 47:301(10)(a)(iii) and (18)(a)(iii).

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

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

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

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

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

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

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

26 (34) Work product of certain professionals as provided in R.S.
27 47:301(16)(e).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

24 (65) Sales of room rentals by a homeless shelter as provided in R.S.
25 47:301(6)(c).

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

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

1 (68) Sales to, and leases, rentals, and use of educational materials and
2 equipment used for classroom instruction by a parochial and private elementary and
3 secondary school that complies with the court order from the Dodd Brumfield
4 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
5 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

6 (69) Sales by a parochial and private elementary and secondary school that
7 complies with the court order from the Dodd Brumfield decision and Section
8 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
9 (18)(e)(i).

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

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

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

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

20 (74) Sales of dental devices and materials as provided in R.S.
21 47:305(D)(1)(t).

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

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

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

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

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

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

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

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

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

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

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

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

19 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
20 47:301(10)(c)(ii)(aa).

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 of development of minerals as provided in R.S. 47:305(I).

1 (92) Sales by thrift shops located on military installations as provided in R.S.
2 47:305.14(A)(4).

3 (93) Leases or rentals of vessels for use in offshore mineral production or the
4 provision of services to those engaged in mineral production as provided in R.S.
5 47:305.19.

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

7 (95) Sales or purchases by sheltered workshops as provided in R.S.
8 47:305.38.

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

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

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

17 (99) Sales of certain numismatic coins as provided in R.S.
18 47:301(16)(b)(ii)(bb) and (cc).

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

21 (101) Purchase of consumables by paper and wood manufacturers and
22 loggers assigned an industry group designation of 3211 through 3222 or 113310
23 pursuant to the North American Industry Classification System of 2007 as provided
24 in R.S. 47:301(3)(k).

25 (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)
26 for use in production activity subject to the payment of state severance tax on
27 production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

28 (103) Purchase of machinery and equipment by a utility regulated by the
29 Public Service Commission and the city of New Orleans as provided in R.S.
30 47:301(16)(o).

1 new boats, vessels, or other water craft used as demonstrators shall be applicable,
2 operable, and effective for all taxable periods beginning on or after July 1, 2009,
3 through June 30, 2018.

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

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

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

16 I. Notwithstanding any other provision of law to the contrary and specifically
17 notwithstanding any provision enacted during the 2004 First Extraordinary Session
18 of the Legislature which makes any sales and use tax exemption inapplicable,
19 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
20 applicable, operable, and effective for all taxable periods beginning on or after July
21 1, 2007, through June 30, 2018.

22 J. Notwithstanding any other provision of law to the contrary and
23 specifically notwithstanding any provision enacted to make any sales and use tax
24 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.
25 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009,
26 through June 30, 2018.

27 K. Notwithstanding the provisions of Subsection H of this Section or any
28 other provision of this Chapter to the contrary, for taxable periods beginning on or
29 after July 1, 2008, through June 30, 2018, the exemptions to the tax levied by this

1 Section for electric power or energy, natural gas, steam, and water shall be
2 applicable, operative, and effective.

3 * * *

4 P. Notwithstanding any other provision of law to the contrary, including but
5 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
6 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
7 levied pursuant to the provisions of this Section, except for the retail sale, use,
8 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

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

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

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

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

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

- 1 (12) Property purchased for exclusive use outside the state as provided in
2 R.S. 47:305.10.
- 3 (13) Sales, leases, or rentals of tangible personal property paid by or under
4 the provisions of Medicare as provided in R.S. 47:315.3.
- 5 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 6 (15) Sales of raw agricultural commodities as provided in R.S.
7 47:301(10)(e).
- 8 (16) Sales of food by a youth-serving organization chartered by the Congress
9 of the United States as provided in R.S. 47:301(10)(h).
- 10 (17) Tangible personal property sold or donated to a food bank as provided
11 in R.S. 47:301(10)(j) and (18)(a)(i).
- 12 (18) Materials used in the collection of blood as provided in R.S.
13 47:301(16)(j).
- 14 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
15 47:301(16)(k).
- 16 (20) Donations to schools and food banks from resale inventory as provided
17 in R.S. 47:301(18)(a).
- 18 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
19 47:301(3)(e) and (13)(b).
- 20 (22) Leases or rentals of railroad rolling stock as provided in R.S.
21 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
22 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
23 of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 24 (23) Sales, purchases, and leases of tangible personal property by free
25 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 26 (24) Purchases by a nonprofit entity that sells donated goods as provided in
27 R.S. 47:301(8)(f).
- 28 (25) Tangible personal property for resale as provided in R.S.
29 47:301(10)(a)(i).

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

- 1 (42) Sale of fertilizer and containers to farmers as provided in R.S.
2 47:305(D)(1)(f).
- 3 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 4 (44) Sales of pesticides for agricultural purposes as provided in R.S.
5 47:305.8.
- 6 (45) The cost price for the printing of a news publication as provided in R.S.
7 47:301(3)(h).
- 8 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 9 (47) Leases or rentals of a crane and related equipment with an operator as
10 provided in R.S. 47:301(7)(k).
- 11 (48) Sales by and to the state and its political subdivisions as provided in
12 R.S. 47:301(8)(c).
- 13 (49) Sales of materials for further processing as provided in R.S.
14 47:301(10)(c)(i)(aa).
- 15 (50) The sales price for new farm equipment used in poultry production as
16 provided in R.S. 47:301(13)(c).
- 17 (51) A factory built home as provided in R.S. 47:301(16)(g).
- 18 (52) Any advertising service rendered by an advertising business as provided
19 in R.S. 47:302(D).
- 20 (53) Sales of livestock, poultry, and other farm products direct from a farm
21 as provided in R.S. 47:305(A)(1).
- 22 (54) Sales of livestock at a public sale sponsored by a breeders' or registry
23 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 24 (55) Sales of agricultural commodities by a person other than the producer,
25 for use in further processing as provided in R.S. 47:305(A)(3).
- 26 (56) Transactions in interstate commerce and tangible personal property
27 imported into this state, or produced or manufactured in this state, for export as
28 provided in R.S. 47:305(E).
- 29 (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

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

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

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

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

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

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

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

14 (65) Sales of room rentals by a homeless shelter as provided in R.S.
15 47:301(6)(c).

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

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

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

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

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

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

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

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

11 (74) Sales of dental devices and materials as provided in R.S.
12 47:305(D)(1)(t).

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

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

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

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

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

24 (80) Sales of admissions to entertainment events sponsored by domestic
25 nonprofit charitable, religious, and educational organizations as provided in R.S.
26 47:305.13.

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

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

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

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

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

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

11 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
12 47:301(10)(c)(ii)(aa).

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

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

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

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

23 (92) Sales by thrift shops located on military installations as provided in R.S.
24 47:305.14(A)(4).

25 (93) Leases or rentals of vessels for use in offshore mineral production or the
26 provision of services to those engaged in mineral production as provided in R.S.
27 47:305.19.

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

29 (95) Sales or purchases by sheltered workshops as provided in R.S.
30 47:305.38.

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

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

6 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
7 precious metal content, whether in coin or ingot form as provided in R.S.
8 47:301(16)(b)(ii)(aa).

9 (99) Sales of certain numismatic coins as provided in R.S.
10 47:301(16)(b)(ii)(bb) and (cc).

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

13 (101) Purchase of consumables by paper and wood manufacturers and
14 loggers assigned an industry group designation of 3211 through 3222 or 113310
15 pursuant to the North American Industry Classification System of 2007 as provided
16 in R.S. 47:301(3)(k).

17 (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)
18 for use in production activity subject to the payment of state severance tax on
19 production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

20 (103) Purchase of machinery and equipment by a utility regulated by the
21 Public Service Commission and the city of New Orleans as provided in R.S.
22 47:301(16)(o).

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

25 (105) Any transaction by a nonprofit electric cooperative that is exempt from
26 tax pursuant to R.S. 12:425.

27 (106) Diesel fuel, butane, propane, or other gases used or consumed for farm
28 purposes as provided in R.S. 47:305.37(A).

29 (107) The use of steam produced through the processing of a raw agricultural
30 product used in a facility predominately and directly engaged in the processing of an

1 agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based
 2 on being assigned a North American Industry Classification System Code within the
 3 agricultural, forestry, fishing, and hunting Sector 11.

4 (108) Refunds for purchases of tangible personal property by international
 5 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
 6 51:1301, et seq.

7 (109) Sales of tangible personal property and services at certain public
 8 facilities as provided in R.S. 39:467 and 468.

9 (110) The sale or use of steam, water, electric power or energy, natural gas,
 10 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).

11 Q. The provisions of Subsection P of this Section shall supercede and control
 12 to the extent of conflict with any other provision of law beginning July 1, 2018,
 13 through June 30, 2025.

14 §321.1. Imposition of tax

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

21 (1) At the rate of forty-five hundredths of one percent of the sales price of
 22 each item or article of tangible personal property when sold at retail in this state, the
 23 tax to be computed on gross sales for the purpose of remitting the amount of tax to
 24 the state, and to include each and every retail sale.

25 (2) At the rate of forty-five hundredths of one percent of the cost price of
 26 each item or article of tangible personal property when the same is not sold but is
 27 used, consumed, distributed, or stored for use or consumption in this state, provided
 28 that there shall be no duplication of the tax.

29 B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and
 30 collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a

1 tax upon the lease or rental within this state of each item or article of tangible
2 personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be
3 as follows:

4 (1) At the rate of forty-five hundredths of one percent of the gross proceeds
5 derived from the lease or rental of tangible personal property, as defined in Chapter
6 2 of this Subtitle, where the lease or rental of such property is in an established
7 business, or part of an established business, or the same is incidental or germane to
8 the business.

9 (2) At the rate of forty-five hundredths of one percent of the monthly lease
10 or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a
11 lessee or rentee to the owner of the tangible personal property.

12 C. In addition to the tax levied on sales of services by R.S. 47:302(C),
13 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle,
14 there is hereby levied a tax upon all sales of services in this state, as those services
15 are defined by Chapter 2 of this Subtitle, at the rate of forty-five hundredths of one
16 percent of the amounts paid or charged for the services.

17 * * *

18 E. The provisions of this Section shall be inapplicable, inoperative, and of
19 no effect after June 30, ~~2018~~ 2025.

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

25 * * *

26 (66) Beginning July 1, 2016, through June 30, 2018, in addition to those
27 exclusions and exemptions provided for in Paragraphs (1) through (65) of this
28 Subsection, the following exclusions and exemptions shall be allowable for purposes
29 of the tax levied pursuant to the provisions of this Section:

30 * * *

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

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

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

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

12 * * *

13 I. Notwithstanding any other provision of law to the contrary, including but
14 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
15 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
16 levied pursuant to the provisions of this Section, except for the retail sale, use,
17 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

- 1 (7) Sales to the United States government and its agencies as provided in
- 2 R.S. 47:301(10)(g).
- 3 (8) Other constructions permanently attached to the ground as provided in
- 4 R.S. 47:301(16)(l).
- 5 (9) Installation charges on tangible personal property as provided in R.S.
- 6 47:301(3)(a).
- 7 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 8 (11) Transactions involving the construction or overhaul of United States
- 9 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 10 (12) Property purchased for exclusive use outside the state as provided in
- 11 R.S. 47:305.10.
- 12 (13) Sales, leases, or rentals of tangible personal property paid by or under
- 13 the provisions of Medicare as provided in R.S. 47:315.3.
- 14 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 15 (15) Sales of raw agricultural commodities as provided in R.S.
- 16 47:301(10)(e).
- 17 (16) Sales of food by a youth-serving organization chartered by the Congress
- 18 of the United States as provided in R.S. 47:301(10)(h).
- 19 (17) Tangible personal property sold or donated to a food bank as provided
- 20 in R.S. 47:301(10)(j) and (18)(a)(i).
- 21 (18) Materials used in the collection of blood as provided in R.S.
- 22 47:301(16)(j).
- 23 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
- 24 47:301(16)(k).
- 25 (20) Donations to schools and food banks from resale inventory as provided
- 26 in R.S. 47:301(18)(a).
- 27 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
- 28 47:301(3)(e) and (13)(b).
- 29 (22) Leases or rentals of railroad rolling stock as provided in R.S.
- 30 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.

1 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
2 of rail rolling stock as provided in R.S. 47:305.50(E)(2).

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

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

7 (25) Tangible personal property for resale as provided in R.S.
8 47:301(10)(a)(i).

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

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

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

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

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

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

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

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

24 (34) Work product of certain professionals as provided in R.S.
25 47:301(16)(e).

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

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

- 1 (37) Purchases by a private postsecondary academic degree-granting
2 institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- 3 (38) Purchases of food items for school lunch and breakfast programs by a
4 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 5 (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 6 (40) Feed and feed additives for animals held for business purposes as
7 provided in R.S. 47:305(A)(4).
- 8 (41) Farm products produced and used by farmers as provided in R.S.
9 47:305(B).
- 10 (42) Sale of fertilizer and containers to farmers as provided in R.S.
11 47:305(D)(1)(f).
- 12 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 13 (44) Sales of pesticides for agricultural purposes as provided in R.S.
14 47:305.8.
- 15 (45) The cost price for the printing of a news publication as provided in R.S.
16 47:301(3)(h).
- 17 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 18 (47) Leases or rentals of a crane and related equipment with an operator as
19 provided in R.S. 47:301(7)(k).
- 20 (48) Sales by and to the state and its political subdivisions as provided in
21 R.S. 47:301(8)(c).
- 22 (49) Sales of materials for further processing as provided in R.S.
23 47:301(10)(c)(i)(aa).
- 24 (50) The sales price for new farm equipment used in poultry production as
25 provided in R.S. 47:301(13)(c).
- 26 (51) A factory built home as provided in R.S. 47:301(16)(g).
- 27 (52) Any advertising service rendered by an advertising business as provided
28 in R.S. 47:302(D).
- 29 (53) Sales of livestock, poultry, and other farm products direct from a farm
30 as provided in R.S. 47:305(A)(1).

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

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

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

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

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

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

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

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

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

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

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

22 (65) Sales of room rentals by a homeless shelter as provided in R.S.
23 47:301(6)(c).

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

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

29 (68) Sales to, and leases, rentals, and use of educational materials and
30 equipment used for classroom instruction by a parochial and private elementary and

1 secondary school that complies with the court order from the Dodd Brumfield
2 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
3 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

4 (69) Sales by a parochial and private elementary and secondary school that
5 complies with the court order from the Dodd Brumfield decision and Section
6 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
7 (18)(e)(i).

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

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

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

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

18 (74) Sales of dental devices and materials as provided in R.S.
19 47:305(D)(1)(t).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

29 (92) Sales by thrift shops located on military installations as provided in R.S.
30 47:305.14(A)(4).

1 (93) Leases or rentals of vessels for use in offshore mineral production or the
2 provision of services to those engaged in mineral production as provided in R.S.
3 47:305.19.

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

5 (95) Sales or purchases by sheltered workshops as provided in R.S.
6 47:305.38.

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

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

12 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
13 precious metal content, whether in coin or ingot form as provided in R.S.
14 47:301(16)(b)(ii)(aa).

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

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

19 (101) Purchase of consumables by paper and wood manufacturers and
20 loggers assigned an industry group designation of 3211 through 3222 or 113310
21 pursuant to the North American Industry Classification System of 2007 as provided
22 in R.S. 47:301(3)(k).

23 (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)
24 for use in production activity subject to the payment of state severance tax on
25 production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

26 (103) Purchase of machinery and equipment by a utility regulated by the
27 Public Service Commission and the city of New Orleans as provided in R.S.
28 47:301(16)(o).

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

- 1 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
- 2 Louisiana.
- 3 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
- 4 Constitution of Louisiana.
- 5 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
- 6 provided in Article VII, Section 27 of the Constitution of Louisiana.
- 7 (7) Sales to the United States government and its agencies as provided in
- 8 R.S. 47:301(10)(g).
- 9 (8) Other constructions permanently attached to the ground as provided in
- 10 R.S. 47:301(16)(l).
- 11 (9) Installation charges on tangible personal property as provided in R.S.
- 12 47:301(3)(a).
- 13 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 14 (11) Transactions involving the construction or overhaul of United States
- 15 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 16 (12) Property purchased for exclusive use outside the state as provided in
- 17 R.S. 47:305.10.
- 18 (13) Sales, leases, or rentals of tangible personal property paid by or under
- 19 the provisions of Medicare as provided in R.S. 47:315.3.
- 20 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 21 (15) Sales of raw agricultural commodities as provided in R.S.
- 22 47:301(10)(e).
- 23 (16) Sales of food by a youth-serving organization chartered by the Congress
- 24 of the United States as provided in R.S. 47:301(10)(h).
- 25 (17) Tangible personal property sold or donated to a food bank as provided
- 26 in R.S. 47:301(10)(j) and (18)(a)(i).
- 27 (18) Materials used in the collection of blood as provided in R.S.
- 28 47:301(16)(j).
- 29 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
- 30 47:301(16)(k).

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

3 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
4 47:301(3)(e) and (13)(b).

5 (22) Leases or rentals of railroad rolling stock as provided in R.S.
6 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.
7 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair
8 of rail rolling stock as provided in R.S. 47:305.50(E)(2).

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

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

13 (25) Tangible personal property for resale as provided in R.S.
14 47:301(10)(a)(i).

15 (26) Purchases of property for lease or rental as provided in R.S.
16 47:301(10)(a)(iii) and (18)(a)(iii).

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

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

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

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

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

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

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

- 1 (34) Work product of certain professionals as provided in R.S.
2 47:301(16)(e).
- 3 (35) Purchases by a regionally accredited independent educational institution
4 as provided in R.S. 47:301(8)(b).
- 5 (36) Sales through a coin-operated vending machine as provided in
6 R.S.47:301(10)(b)(i).
- 7 (37) Purchases by a private postsecondary academic degree-granting
8 institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- 9 (38) Purchases of food items for school lunch and breakfast programs by a
10 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 11 (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 12 (40) Feed and feed additives for animals held for business purposes as
13 provided in R.S. 47:305(A)(4).
- 14 (41) Farm products produced and used by farmers as provided in R.S.
15 47:305(B).
- 16 (42) Sale of fertilizer and containers to farmers as provided in R.S.
17 47:305(D)(1)(f).
- 18 (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 19 (44) Sales of pesticides for agricultural purposes as provided in R.S.
20 47:305.8.
- 21 (45) The cost price for the printing of a news publication as provided in R.S.
22 47:301(3)(h).
- 23 (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 24 (47) Leases or rentals of a crane and related equipment with an operator as
25 provided in R.S. 47:301(7)(k).
- 26 (48) Sales by and to the state and its political subdivisions as provided in
27 R.S. 47:301(8)(c).
- 28 (49) Sales of materials for further processing as provided in R.S.
29 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 (58) The sales price of new farm equipment, including polyroll tubing, as
17 provided in R.S. 47:305.25.

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

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

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

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

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

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

29 (65) Sales of room rentals by a homeless shelter as provided in R.S.
30 47:301(6)(c).

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

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

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

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

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

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

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

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

25 (74) Sales of dental devices and materials as provided in R.S.
 26 47:305(D)(1)(t).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

29 (101) Purchase of consumables by paper and wood manufacturers and
30 loggers assigned an industry group designation of 3211 through 3222 or 113310

1 pursuant to the North American Industry Classification System of 2007 as provided
2 in R.S. 47:301(3)(k).

3 (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)
4 for use in production activity subject to the payment of state severance tax on
5 production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

6 (103) Purchase of machinery and equipment by a utility regulated by the
7 Public Service Commission and the city of New Orleans as provided in R.S.
8 47:301(16)(o).

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

11 (105) Any transaction by a nonprofit electric cooperative that is exempt from
12 tax pursuant to R.S. 12:425.

13 (106) Diesel fuel, butane, propane, or other gases used or consumed for farm
14 purposes as provided in R.S. 47:305.37(A).

15 (107) The use of steam produced through the processing of a raw agricultural
16 product used in a facility predominately and directly engaged in the processing of an
17 agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based
18 on being assigned a North American Industry Classification System Code within the
19 agricultural, forestry, fishing, and hunting Sector 11.

20 (108) Refunds for purchases of tangible personal property by international
21 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
22 51:1301, et seq.

23 (109) Sales of tangible personal property and services at certain public
24 facilities as provided in R.S. 39:467 and 468.

25 (110) The sale or use of steam, water, electric power or energy, natural gas,
26 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).

27 W. The provisions of Subsection V of this Section shall supercede and
28 control to the extent of conflict with any other provision of law beginning July 1,
29 2018, through June 30, 2025.

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

3 Section 3. This Act shall become effective on July 1, 2018.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____