

2018 Second Extraordinary Session

HOUSE BILL NO. 23

BY REPRESENTATIVE JAMES

TAX/SALES-USE-EXEMPT: Imposes a state sales and use tax and dedicates a portion of the proceeds for support of public education, including teacher salaries, early childhood education, the La. Go Grants Program, and TOPS (Items #10, 22, and 23)

1 AN ACT

2 To amend and reenact R.S. 17:407.30(B), R.S. 47:301(16)(o), 302(R)(2) and (3), (S), (T),

3 and (X)(introductory paragraph), (AA)(introductory paragraph), (29) through (31),

4 and (32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and

5 321.1(A) through (C), (F)(introductory paragraph), (66)(introductory paragraph),

6 (67) through (69), (70)(introductory paragraph), and (G), and 331(P), (Q), and (R),

7 and Section 1 of Act No. ___ of the 2018 Regular Session, to enact R.S. 39:34(F),

8 and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and

9 (W), and to repeal R.S. 47:302(Y), 321(M), 321.1(E), 331(T) and Act No. 395 of the

10 2017 Regular Session of the Louisiana Legislature, relative to state sales and use

11 taxes; to provide for the tax rate; to provide for the applicability of certain exclusions

12 and exemptions applicable to certain taxes; to provide for the dedication of the avails

13 of certain taxes; to provide for the deposit of monies into certain special treasury

14 funds; to require the inclusion of certain items in executive budget recommendations;

15 to provide for effectiveness; and to provide for related matters.

16 Be it enacted by the Legislature of Louisiana:

17 Section 1. R.S. 17:407.30(B)is hereby amended and reenacted to read as follows:

18 §407.30. Louisiana Early Childhood Education Fund

19 * * *

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~~ The term "tangible personal property"
10 shall not include machinery and equipment as defined in and subject to the
11 requirements of R.S. 47:301(3)(i)(ii) which is purchased by a utility regulated by the
12 Public Service Commission or the council of the City of New Orleans. For the
13 purposes of this Paragraph, the term "utility" shall mean a person regulated by the
14 Public Service Commission or the council of the City of New Orleans who is
15 assigned a North American Industrial Classification System Code 22111, Electric
16 Power Generation, as it existed in 2002. Such utility shall also be considered a
17 "manufacturer" for purposes of R.S. 47:301(3)(i)(ii).

18 * * *

19 §302. Imposition of tax

20 * * *

21 R.

22 * * *

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

27 (3) Notwithstanding any other provision of law to the contrary which makes
28 any sales and use tax exemption inapplicable, inoperable, and of no effect, the

1 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective
2 from January 1, 1998, through June 30, 2018.

3 S. Notwithstanding any other provision of law to the contrary and
4 specifically notwithstanding any provision enacted during the 2004 First
5 Extraordinary Session which makes any sales and use tax exemption inapplicable,
6 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
7 applicable, operable, and effective for all taxable periods beginning on or after July
8 1, 2007, through June 30, 2018.

9 T. Notwithstanding any other provision of law to the contrary and
10 specifically notwithstanding any provision enacted to make any sales and use tax
11 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.
12 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009,
13 through June 30, 2018.

14 * * *

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

21 * * *

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

27 * * *

28 (29) Beginning July 1, 2017, through June 30, 2018, the exclusion for
29 surface preparation, painting, and coating fixed or rotary wing aircraft and certified

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

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

5 (31) 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 (32) Beginning October 1, 2017, through June 30, 2018:

9 * * *

10 BB. Notwithstanding any other provision of law to the contrary, including
11 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
12 there shall be no exemptions, and no exclusions as defined in R.S. 47:301, 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).

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

- 1 (23) Sales, purchases and leases of tangible personal property by free
2 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 3 (24) Purchases by a nonprofit entity that sells donated goods as provided in
4 R.S. 47:301(8)(f).
- 5 (25) Tangible personal property for resale as provided in R.S.
6 47:301(10)(a)(i).
- 7 (26) Purchases of property for lease or rental as provided in R.S.
8 47:301(10)(a)(iii) and (18)(a)(iii).
- 9 (27) Isolated or occasional sales of tangible personal property by a person
10 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 11 (28) Use of a motor vehicle in Louisiana by a member of the active duty
12 military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 13 (29) Purchases made under the Supplemental Nutrition Assistance Program
14 with WIC Program Vouchers as provided in R.S. 47:305.46.
- 15 (30) An article traded in on the purchase of tangible personal property as
16 provided in R.S. 47:301(13)(a).
- 17 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 18 (32) Stocks, bonds, notes, and other obligations or securities as provided in
19 R.S. 47:301(16)(b)(i).
- 20 (33) Credit for sales and use taxes paid to another state on tangible personal
21 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 22 (34) Work product of certain professionals as provided in R.S.
23 47:301(16)(e).
- 24 (35) Purchases by a regionally accredited independent educational institution
25 as provided in R.S. 47:301(8)(b).
- 26 (36) Sales through a coin-operated vending machine as provided in
27 R.S.47:301(10)(b)(i).
- 28 (37) Purchases by a private postsecondary academic degree-granting
29 institution as provided in R.S. 47:301(10)(cc) and (18)(n).

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

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

3 (55) 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 (56) 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 (57) 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 (58) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

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

13 (60) 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 (61) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
16 as provided in 47:305.45 and 305.50(F).

17 (62) Purchases or sales by councils on aging as provided in R.S. 47:305.66.

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

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

22 (65) Manufacturing machinery and equipment as provided in R.S. 301(3)(i),
23 (13)(k), and (28)(a).

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

26 (67) Sales of room rentals by a homeless shelter as provided in R.S.
27 47:301(6)(c).

1 (68) 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 (69) Sales or purchases of fire-fighting equipment by a volunteer fire
5 department as provided in R.S. 47:301(10)(o).

6 (70) 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 (71) 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 (72) 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 (73) 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 (74) Sales or use of ostomy, colostomy, and ileostomy devices and
23 equipment as provided in R.S. 47:305(D)(1)(l).

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

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

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

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

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

7 (80) Sales of admissions to entertainment events sponsored by domestic
8 nonprofit charitable, religious, and educational organizations as provided in R.S.
9 47:305.13.

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

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

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

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

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

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

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

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

27 (89) Sales of platinum, gold, and silver bullion, that is valued solely upon its
28 precious metal content, whether in coin or ingot form as provided in R.S.
29 47:301(16)(b)(ii)(aa).

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, there

1 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
2 pursuant to the provisions of this Section, except for the retail sale, use,
3 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

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

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

21 (9) Installation charges on tangible personal property as provided in R.S.
22 47:301(3)(a).

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

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

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

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

- 1 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 2 (15) Sales of raw agricultural commodities as provided in R.S.
3 47:301(10)(e).
- 4 (16) Sales of food by a youth-serving organization chartered by the Congress
5 of the United States as provided in R.S. 47:301(10)(h).
- 6 (17) Tangible personal property sold or donated to a food bank as provided
7 in R.S. 47:301(10)(j) and (18)(a)(i).
- 8 (18) Materials used in the collection of blood as provided in R.S.
9 47:301(16)(j).
- 10 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
11 47:301(16)(k).
- 12 (20) Donations to schools and food banks from resale inventory as provided
13 in R.S. 47:301(18)(a).
- 14 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
15 47:301(3)(e) and (13)(b).
- 16 (22) Leases or rentals of railroad rolling stock as provided in R.S.
17 47:301(4)(k).
- 18 (23) Sales, purchases and leases of tangible personal property by free
19 hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 20 (24) Purchases by a nonprofit entity that sells donated goods as provided in
21 R.S. 47:301(8)(f).
- 22 (25) Tangible personal property for resale as provided in R.S.
23 47:301(10)(a)(i).
- 24 (26) Purchases of property for lease or rental as provided in R.S.
25 47:301(10)(a)(iii) and (18)(a)(iii).
- 26 (27) Isolated or occasional sales of tangible personal property by a person
27 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 28 (28) Use of a motor vehicle in Louisiana by a member of the active duty
29 military as provided in R.S. 47:303(A)(3)(a) and 305.48.

- 1 (29) Purchases made under the Supplemental Nutrition Assistance Program
2 with WIC Program as provided in R.S. 47:305.46.
- 3 (30) An article traded in on the purchase of tangible personal property as
4 provided in R.S. 47:301(13)(a).
- 5 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 6 (32) Stocks, bonds, notes, and other obligations or securities as provided in
7 R.S. 47:301(16)(b)(i).
- 8 (33) Credit for sales and use taxes paid to another state on tangible personal
9 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 10 (34) Work product of certain professionals as provided in R.S.
11 47:301(16)(e).
- 12 (35) Purchases by a regionally accredited independent educational institution
13 as provided in R.S. 47:301(8)(b).
- 14 (36) Sales through a coin-operated vending machine as provided in
15 R.S.47:301(10)(b)(i).
- 16 (37) Purchases by a private postsecondary academic degree-granting
17 institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 18 (38) Purchases of food items for school lunch and breakfast programs by a
19 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 20 (39) Repair services performed in Louisiana when the repaired property is
21 exported as provided in R.S. 47:301(14)(g)(i)(bb)
- 22 (40) Funeral directing services as provided in R.S. 47:301(14)(j).
- 23 (41) Feed and feed additives for animals held for business purposes as
24 provided in R.S. 47:305(A)(4).
- 25 (42) Farm products produced and used by farmers as provided in R.S.
26 47:305(B).
- 27 (43) Sale of fertilizer and containers to farmers as provided in R.S.
28 47:305(D)(1)(f).
- 29 (44) Sales of seeds for planting crops as provided in R.S. 47:305.3.

- 1 (45) Sales of pesticides for agricultural purposes as provided in R.S.
2 47:305.8.
- 3 (46) The cost price for the printing of a news publication as provided in R.S.
4 47:301(3)(h).
- 5 (47) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 6 (48) Leases or rentals of a crane and related equipment with an operator as
7 provided in R.S. 47:301(7)(k).
- 8 (49) Sales by and to the state and its political subdivisions as provided in
9 R.S. 47:301(8)(c).
- 10 (50) Sales of materials for further processing as provided in R.S.
11 47:301(10)(c)(i)(aa).
- 12 (51) The sales price for new farm equipment used in poultry production as
13 provided in R.S. 47:301(13)(c).
- 14 (52) A factory built home as provided in R.S. 47:301(16)(g).
- 15 (53) Any advertising service rendered by an advertising business as provided
16 in R.S. 47:302(D).
- 17 (54) Sales of livestock, poultry, and other farm products direct from a farm
18 as provided in R.S. 47:305(A)(1).
- 19 (55) Sales of livestock at a public sale sponsored by a breeders' or registry
20 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 21 (56) Sales of agricultural commodities by a person other than the producer,
22 for use in further processing as provided in R.S. 47:305(A)(3).
- 23 (57) Transactions in interstate commerce and tangible personal property
24 imported into this state, or produced or manufactured in this state, for export as
25 provided in R.S. 47:305(E).
- 26 (58) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 27 (59) The sales price of new farm equipment, including polyroll tubing, as
28 provided in R.S. 47:305.25.

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

3 (61) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
4 as provided in 47:305.45 and 305.50(F).

5 (62) Purchases or sales by councils on aging as provided in R.S. 47:305.66.

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

8 (64) Materials used in the production of crawfish and catfish as provided in
9 R.S. 47:305(A)(5) and (6).

10 (65) Manufacturing machinery and equipment as provided in R.S. 301(3)(i),
11 (13)(k), and (28)(a).

12 (66) 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 (67) Sales of room rentals by a homeless shelter as provided in R.S.
15 47:301(6)(c).

16 (68) 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 (69) Sales or purchases of fire-fighting equipment by a volunteer fire
20 department as provided in R.S. 47:301(10)(o).

21 (70) 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 (71) 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 (72) 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 (73) 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 (74) Sales or use of ostomy, colostomy, and ileostomy devices and
9 equipment as provided in R.S. 47:305(D)(1)(l).

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

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

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

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

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

21 (80) Sales of admissions to entertainment events sponsored by domestic
22 nonprofit charitable, religious, and educational organizations as provided in R.S.
23 47:305.13.

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

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

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

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

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

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

9 (87) 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 (88) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

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

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

18 (91) Sales of orthotic and prosthetic devices and restorative materials
19 utilized and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

20 (92) 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 (93) Refunds for purchases of tangible personal property by international
24 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
25 51:1301 et seq.

26 (94) Sale or purchase of steam, water, electric power or energy, natural gas,
27 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).

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

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

5 * * *

6 G. The avails of the tax collected under this Section shall be deposited
7 immediately into the state treasury, and, after compliance with the requirements of
8 Article VII, Section 9(B) of the Constitution of Louisiana, the state treasurer shall
9 deposit fifty million dollars into the Early Childhood Education Fund, two hundred
10 thirty million dollars into the TOPS Income Fund, and pay the remainder of the
11 monies into the state general fund. From monies deposited into the state general
12 fund, the following amounts are hereby dedicated and shall be allocated for the
13 following purposes which shall be included in the executive budget
14 recommendations for each fiscal year:

15 (1) One hundred million dollars for expenditure through the minimum
16 foundation program formula for salaries and related benefits for members of the
17 teaching staff of a public school in this state who hold a teaching certificate issued
18 by the state Department of Education, and any social worker, guidance counselor,
19 or school psychologist employed by a city, parish, or other local public school board
20 in this state who hold, as applicable, a valid professional ancillary certificate in
21 school social work, guidance counseling, or school psychology issued by the state
22 Department of Education.

23 (2) Fifty million dollars for expenditure by the Louisiana Office for Financial
24 Assistance for the Louisiana Go Grant Program.

25 * * *

26 I. Notwithstanding any other provision of law to the contrary, including but
27 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
28 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied

1 pursuant to the provisions of this Section, except for the retail sale, use,
2 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

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

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

20 (9) Installation charges on tangible personal property as provided in R.S.
21 47:301(3)(a).

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

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

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

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

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

- 1 (15) Sales of raw agricultural commodities as provided in R.S.
2 47:301(10)(e).
- 3 (16) Sales of food by a youth-serving organization chartered by the Congress
4 of the United States as provided in R.S. 47:301(10)(h).
- 5 (17) Tangible personal property sold or donated to a food bank as provided
6 in R.S. 47:301(10)(j) and (18)(a)(i).
- 7 (18) Materials used in the collection of blood as provided in R.S.
8 47:301(16)(j).
- 9 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
10 47:301(16)(k).
- 11 (20) Donations to schools and food banks from resale inventory as provided
12 in R.S. 47:301(18)(a).
- 13 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
14 47:301(3)(e) and (13)(b).
- 15 (22) Leases or rentals of railroad rolling stock as provided in R.S.
16 47:301(4)(k).
- 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.

- 1 (29) Purchases made under the Supplemental Nutrition Assistance Program
2 with WIC Program Vouchers as provided in R.S. 47:305.46.
- 3 (30) An article traded in on the purchase of tangible personal property as
4 provided in R.S. 47:301(13)(a).
- 5 (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 6 (32) Stocks, bonds, notes, and other obligations or securities as provided in
7 R.S. 47:301(16)(b)(i).
- 8 (33) Credit for sales and use taxes paid to another state on tangible personal
9 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 10 (34) Work product of certain professionals as provided in R.S.
11 47:301(16)(e).
- 12 (35) Purchases by a regionally accredited independent educational institution
13 as provided in R.S. 47:301(8)(b).
- 14 (36) Sales through a coin-operated vending machine as provided in
15 R.S.47:301(10)(b)(i).
- 16 (37) Purchases by a private postsecondary academic degree-granting
17 institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 18 (38) Purchases of food items for school lunch and breakfast programs by a
19 nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 20 (39) Repair services performed in Louisiana when the repaired property is
21 exported as provided in R.S. 47:301(14)(g)(i)(bb)
- 22 (40) Funeral directing services as provided in R.S. 47:301(14)(j).
- 23 (41) Feed and feed additives for animals held for business purposes as
24 provided in R.S. 47:305(A)(4).
- 25 (42) Farm products produced and used by farmers as provided in R.S.
26 47:305(B).
- 27 (43) Sale of fertilizer and containers to farmers as provided in R.S.
28 47:305(D)(1)(f).
- 29 (44) Sales of seeds for planting crops as provided in R.S. 47:305.3.

- 1 (45) Sales of pesticides for agricultural purposes as provided in R.S.
2 47:305.8.
- 3 (46) The cost price for the printing of a news publication as provided in R.S.
4 47:301(3)(h).
- 5 (47) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 6 (48) Leases or rentals of a crane and related equipment with an operator as
7 provided in R.S. 47:301(7)(k).
- 8 (49) Sales by and to the state and its political subdivisions as provided in
9 R.S. 47:301(8)(c).
- 10 (50) Sales of materials for further processing as provided in R.S.
11 47:301(10)(c)(i)(aa).
- 12 (51) The sales price for new farm equipment used in poultry production as
13 provided in R.S. 47:301(13)(c).
- 14 (52) A factory built home as provided in R.S. 47:301(16)(g).
- 15 (53) Any advertising service rendered by an advertising business as provided
16 in R.S. 47:302(D).
- 17 (54) Sales of livestock, poultry, and other farm products direct from a farm
18 as provided in R.S. 47:305(A)(1).
- 19 (55) Sales of livestock at a public sale sponsored by a breeders' or registry
20 association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 21 (56) Sales of agricultural commodities by a person other than the producer,
22 for use in further processing as provided in R.S. 47:305(A)(3).
- 23 (57) Transactions in interstate commerce and tangible personal property
24 imported into this state, or produced or manufactured in this state, for export as
25 provided in R.S. 47:305(E).
- 26 (58) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 27 (59) The sales price of new farm equipment, including polyroll tubing, as
28 provided in R.S. 47:305.25.

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

3 (61) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
4 as provided in 47:305.45 and 305.50(F).

5 (62) Purchases or sales by councils on aging as provided in R.S. 47:305.66.

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

8 (64) Materials used in the production of crawfish and catfish as provided in
9 R.S. 47:305(A)(5) and (6).

10 (65) Manufacturing machinery and equipment as provided in R.S. 301(3)(i),
11 (13)(k), and (28)(a).

12 (66) 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 (67) Sales of room rentals by a homeless shelter as provided in R.S.
15 47:301(6)(c).

16 (68) 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 (69) Sales or purchases of fire-fighting equipment by a volunteer fire
20 department as provided in R.S. 47:301(10)(o).

21 (70) 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 (71) 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 (72) 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 (73) 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 (74) Sales or use of ostomy, colostomy, and ileostomy devices and
9 equipment as provided in R.S. 47:305(D)(1)(l).

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

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

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

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

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

21 (80) Sales of admissions to entertainment events sponsored by domestic
22 nonprofit charitable, religious, and educational organizations as provided in R.S.
23 47:305.13.

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

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

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

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

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

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

9 (87) 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 (88) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

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

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

18 (91) Sales of orthotic and prosthetic devices and restorative materials
19 utilized and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

20 (92) 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 (93) Refunds for purchases of tangible personal property by international
24 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
25 51:1301 et seq.

26 (94) Sale or purchase of steam, water, electric power or energy, natural gas,
27 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).

1 in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1,
2 2009, through June 30, 2018.

3 * * *

4 V. 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, there
6 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
7 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).

- 1 (11) Transactions involving the construction or overhaul of United States
2 Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 3 (12) Property purchased for exclusive use outside the state as provided in
4 R.S. 47:305.10.
- 5 (13) Sales, leases, or rentals of tangible personal property paid by or under
6 the provisions of Medicare as provided in R.S. 47:315.3.
- 7 (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 8 (15) Sales of raw agricultural commodities as provided in R.S.
9 47:301(10)(e).
- 10 (16) Sales of food by a youth-serving organization chartered by the Congress
11 of the United States as provided in R.S. 47:301(10)(h).
- 12 (17) Tangible personal property sold or donated to a food bank as provided
13 in R.S. 47:301(10)(j) and (18)(a)(i).
- 14 (18) Materials used in the collection of blood as provided in R.S.
15 47:301(16)(j).
- 16 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
17 47:301(16)(k).
- 18 (20) Donations to schools and food banks from resale inventory as provided
19 in R.S. 47:301(18)(a).
- 20 (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.
21 47:301(3)(e) and (13)(b).
- 22 (22) Leases or rentals of railroad rolling stock as provided in R.S.
23 47:301(4)(k).
- 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 with WIC Program 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) Repair services performed in Louisiana when the repaired property is
27 exported as provided in R.S. 47:301(14)(g)(i)(bb)
- 28 (40) Funeral directing services as provided in R.S. 47:301(14)(j).

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

1 (57) 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 (58) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

5 (59) The sales price of new farm equipment, including polyroll tubing, as
6 provided in R.S. 47:305.25.

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

9 (61) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
10 as provided in 47:305.45 and 305.50(F).

11 (62) Purchases or sales by councils on aging as provided in R.S. 47:305.66.

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

14 (64) Materials used in the production of crawfish and catfish as provided in
15 R.S. 47:305(A)(5) and (6).

16 (65) Manufacturing machinery and equipment as provided in R.S. 301(3)(i),
17 (13)(k), and (28)(a).

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

20 (67) Sales of room rentals by a homeless shelter as provided in R.S.
21 47:301(6)(c).

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

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

27 (70) Sales to, and leases, rentals, and use of educational materials and
28 equipment used for classroom instruction by a parochial and private elementary and
29 secondary school that complies with the court order from the Dodd Brumfield

1 decision and Section 501(c)(3) of the Internal Revenue code as provided in R.S.
2 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

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

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

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

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

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

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

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

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

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

27 (80) Sales of admissions to entertainment events sponsored by domestic
28 nonprofit charitable, religious, and educational organizations as provided in R.S.
29 47:305.13.

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

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

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

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

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

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

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

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

18 (89) Sales of platinum, gold, and silver bullion, that is valued solely upon its
19 precious metal content, whether in coin or ingot form as provided in R.S.
20 47:301(16)(b)(ii)(aa).

21 (90) Sales of certain numismatic coins as provided in R.S.
22 47:301(16)(b)(ii)(bb) and (cc).

23 (91) Sales of orthotic and prosthetic devices and restorative materials
24 utilized and prescribed by dentists as provided in R.S. 47:305(D)(1)(t).

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

1 (93) Refunds for purchases of tangible personal property by international
2 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
3 51:1301 et seq.

4 (94) Sale or purchase of steam, water, electric power or energy, natural gas,
5 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).

6 W. The provisions of Subsection V shall supercede and control to the extent
7 of conflict with any other provision of law beginning July 1, 2018.

8 Section 4. Section 1 of Act No. ____ of the 2018 Regular Session is amended and
9 reenacted as follows:

10 Section 1. R.S. 17:5069 is hereby enacted to read as follows:

11 §5069. TOPS Income Fund

12 A. The TOPS Income Fund, hereinafter referred to as the "fund", is hereby
13 created within the state treasury as a special fund for the purpose of funding the
14 Taylor Opportunity Program for Students (TOPS).

15 B. ~~Any~~ As provided in R.S. 47:321.1(G), two hundred thirty million dollars
16 per fiscal year shall be deposited into the fund. Further, any money donated to the
17 fund or appropriated to the fund by the legislature shall be deposited in the fund.
18 Monies in the fund shall be invested in the same manner as monies in the general
19 fund. Interest earned on investments of monies in the fund shall be credited to the
20 fund. Unexpended and unencumbered monies in the fund at the end of the fiscal
21 year shall remain in the fund.

22 C. Monies in the fund shall be used and expended solely to provide funding
23 for TOPS, together with any other funds available, including the TOPS Fund.

24 Section 5. R.S. 47:302(Y), 321(M), 321.1.(E), 331(T), and Act No. 395 of the 2017
25 Regular Session of the Louisiana Legislature are hereby repealed in their entirety.

26 Section 6. This Act shall become effective on July 1, 2018; if vetoed by the governor
27 and subsequently approved by the legislature, this Act shall become effective on July 1,
28 2018, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 23 Original

2018 Second Extraordinary Session

James

Abstract: Provides for the applicability of certain exclusions and exemptions to state sales and use tax levies.

Present law imposes a 1% state sales and use tax on the sale, use, consumption, storage, or lease of tangible personal property and certain services in La. The imposition of the tax expires on June 30, 2018.

Proposed law changes present law by reducing the rate of the tax from 1% to 0.75%, and removes the sunset of the tax, making imposition of the 0.75% tax permanent.

Present law provides that the avails of the 1% tax imposed under R.S. 47:321.1 be deposited into the state general fund.

Proposed law changes present law by dedicating a portion of the avails of 0.75% tax imposed under R.S. 47:321.1. After compliance with the requirements of Article VII, Section 9(B) of the La. constitution for deposits into the Bond Security and Redemption Fund, the following deposits shall be made:

- (1) \$50 million to be deposited into the Early Childhood Education Fund.
- (2) \$230 million to be deposited into the TOPS Income Fund.
- (3) All remaining monies to be deposited into the state general fund.

Propose law requires that of the avails of the tax that are deposited into the state general fund, the following amounts are dedicated for, and the executive budget shall include a recommendation for appropriations for, the following:

- (1) \$100 million for expenditure through the minimum foundation program formula for salaries and benefits for certain members of the teaching staff of a La. public school, and certain social workers, guidance counselors, or school psychologists employed by a city, parish, or other local public school board in La.
- (2) \$50 million for expenditure by the Louisiana Office for Financial Assistance for the Louisiana Go Grant Program.

Present law establishes a variety of exclusions and exemptions ("exemptions") applicable to state sales and use tax.

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) for two different periods of time, both occurring between April 1, 2016, and June 30, 2018.

Present law provides that the suspension of certain exemptions for purposes of the tax levies in R.S. 47:321 and 331, expired June 30, 2016. The suspension with respect to the tax levies in R.S. 47:302 and 321.1, remains effective through June 30, 2018.

Present law establishes various provisions concerning specific exemptions to provide that the exemptions shall be applicable under all circumstances.

Proposed law changes present law by revising the various provisions for effectiveness of certain specific exemptions to sunset those provisions by June 30, 2018.

Proposed law changes present law regarding the effectiveness of exemptions by establishing that on and after July 1, 2018, only the following exemptions shall be applicable to all state sales and use tax levies:

- (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through (r) on Jan. 1, 2003. (Const. Art. VII, §2.2)
- (2) Natural gas. (Const. Art. VII, §2.2)
- (3) Electricity. (Const. Art. VII, §2.2)
- (4) Water. (Const. Art. VII, §2.2)
- (5) Prescription drugs. (Const. Art. VII, §2.2)
- (6) Gasoline and other motor fuels subject to the state excise tax on fuel (Const. Art. VII, §27.
- (7) Sales to the U.S. government and its agencies. (R.S. 47:301(10)(g))
- (8) Other constructions permanently attached to the ground. (R.S. 47:301(16)(l))
- (9) Installation charges on tangible personal property. (R.S. 47:301(3)(a))
- (10) Installation of oil field board roads. (R.S. 47:301(3)(c))
- (11) Transactions involving the construction or overhaul of U.S. Navy vessels. (R.S. 47:301(7)(c) and (14)(h))
- (12) Property purchased for exclusive use outside the state. (R.S. 47:305.10)
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare. (R.S. 47:315.3)
- (14) Sales of human tissue transplants. (R.S. 47:301(10)(d))
- (15) Sales of raw agricultural commodities. (R.S. 47:301(10)(e))
- (16) Sales of food by a youth-serving organization chartered by the U.S. Congress. (R.S. 47:301(10)(h))
- (17) Tangible personal property sold or donated to a food bank. (R.S. 47:301(10)(j) and (18)(a)(i))
- (18) Materials used in the collection of blood. (R.S. 47:301(16)(j))
- (19) Aphaeresis kits and leuko reduction filters. (R.S. 47:301(16)(k))
- (20) Donations to schools and food banks from resale inventory. (R.S. 47:301(18)(a))
- (21) Manufacturer's rebates on a new motor vehicle. (R.S. 47:301(3)(e) and (13)(b))
- (22) Leases or rentals of railroad rolling stock. (R.S. 47:301(4)(k))

- (23) Sales, purchases and leases of tangible personal property by free hospitals. (R.S. 47:301(7)(e), (10)(p), and (18)(c))
- (24) Purchases by a nonprofit entity that sells donated goods. (R.S. 47:301(8)(f))
- (25) Tangible personal property for resale. (R.S. 47:301(10)(a)(i))
- (26) Purchases of property for lease or rental. (R.S. 47:301(10)(a)(iii) and (18)(a)(iii))
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business. (R.S. 47:301(1) and (10)(c)(ii)(bb))
- (28) Use of a motor vehicle in La. by a member of the active duty military. (R.S. 47:303(A) and 305.48)
- (29) Purchases made under the Supplemental Nutrition Assistance Program with WIC Program Vouchers. (R.S. 47:305.46)
- (30) An article traded in on the purchase of tangible personal property. (R.S. 47:301(13)(a))
- (31) Donation of toys. (R.S. 47:301(10)(aa)(i) and (18)(m))
- (32) Stocks, bonds, notes, and other obligations or securities. (R.S. 47:301(16)(b)(i))
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in La. (R.S. 47:303(A)(3)(a))
- (34) Work product of certain professionals. (R.S. 47:301(16)(e))
- (35) Purchases by a regionally accredited independent educational institution. (R.S. 47:301(8)(b))
- (36) Sales through a coin-operated vending machine. (R.S.47:301(10)(b)(i))
- (37) Purchases by a private postsecondary academic degree-granting institution. (R.S. 47:301(10)(cc) and(18)(n))
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school. (R.S. 47:301(10)(dd))
- (39) Repair services when property is to be exported as provided in R.S. 47:301(14)(g)(i)(bb).
- (40) Funeral directing services. (R.S. 47:301(14)(j))
- (41) Feed and feed additives for animals held for business purposes. (R.S. 47:305(A)(4))
- (42) Farm products produced and used by farmers. (R.S. 47:305(B))
- (43) Sale of fertilizer and containers to farmers. (R.S. 47:305(D)(1)(f))
- (44) Sales of seeds for planting crops. (R.S. 47:305.3)
- (45) Sales of pesticides for agricultural purposes. (R.S. 47:305.8)
- (46) The cost price for the printing of a news publication. (R.S. 47:301(3)(h))

- (47) Vehicle rentals to a warranty customer. (R.S. 47:301(7)(h))
- (48) Leases or rentals of a crane and related equipment with an operator. (R.S. 47:301(7)(k))
- (49) Sales by and to the state and its political subdivisions. (R.S. 47:301(8)(c))
- (50) Sales of materials for further processing. (R.S. 47:301(10)(c)(i)(aa))
- (51) The sales price for new farm equipment used in poultry production. (R.S. 47:301(13)(c))
- (52) A factory built home. (R.S. 47:301(16)(g))
- (53) Any advertising service rendered by an advertising business. (R.S. 47:302(D))
- (54) Sales of livestock, poultry, and other farm products direct from a farm. (R.S. 47:305(A)(1))
- (55) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market. (R.S. 47:305(A)(2))
- (56) Sales of agricultural commodities by a person other than the producer, for use in further processing. (R.S. 47:305(A)(3))
- (57) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state for export. (R.S. 47:305(E))
- (58) Ships, vessels, barges, and related supplies. (R.S. 47:305.1)
- (59) The sales price of new farm equipment, including polyroll tubing. (R.S. 47:305.25)
- (60) A truck and trailer if used at least 80% of the time in interstate commerce. (R.S. 47:305.50(A))
- (61) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties. (R.S. 47:305.45 and 305.50(F))
- (62) Purchases and sales by councils on aging. (R.S. 47:305.66)
- (63) Sales of pharmaceuticals administered to livestock for agricultural purposes. (R.S. 47:301(16)(f))
- (64) Materials used in the production of crawfish and catfish. (R.S. 47:305(A)(5) and (6))
- (65) Purchases, use, and lease of manufacturing machinery and equipment. (R.S. 47:301(3)(i), (13)(k) and (28)(a))
- (66) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization. (R.S. 47:301(6)(b))
- (67) Sales of room rentals by a homeless shelter. (R.S. 47:301(6)(c))
- (68) Sales, leases, and rentals of tangible personal property to Boys State of La., Inc. and Girls State of La., Inc. (R.S. 47:301(7)(g) and (10)(r))
- (69) Sales or purchases of fire-fighting equipment by a volunteer fire department. (R.S. 47:301(10)(o))

- (70) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii))
- (71) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(10)(q)(i) and (18)(e)(i))
- (72) Sales, (R.S. 47:301(14)(b)(i)), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (73) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use. (R.S. 47:305(D)(1)(k))
- (74) Sales or use of ostomy, colostomy, and ileostomy devices and equipment. (R.S. 47:305(D)(1)(l))
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use. (R.S. 47:305(D)(1)(u))
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization. (R.S. 47:305(D)(2))
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription. (R.S. 47:305(G))
- (78) Sales of admission to entertainment events by a Little Theater organization. (R.S. 47:305.6)
- (79) Sales of admission to musical performances sponsored by a nonprofit organization. (R.S. 47:305.7)
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations. (R.S. 47:305.13)
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations. (R.S. 47:305.14(A)(1))
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations. (R.S. 47:305.18)
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen. (R.S. 47:305.20)
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption. (R.S. 47:305.39)
- (85) Sales and purchases by certain organizations that provide training for blind persons. (R.S. 47:305.15)
- (86) Purchases and lease by qualified radiation therapy treatment centers. (R.S. 47:305.64)

- (87) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state. (R.S. 47:301(14)(g)(iv))
- (88) Sales of medical devices. (R.S. 47:305(D)(1)(s))
- (89) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form. (R.S. 47:301(16)(b)(ii)(aa))
- (90) Sales of certain numismatic coins. (R.S. 47:301(16)(b)(ii)(bb) and (cc))
- (91) Sales of orthotic and prosthetic devices and restorative materials utilized and prescribed by dentists. (R.S. 47:305(D)(1)(t))
- (92) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o).
- (93) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq.

Proposed law provides that the exemptions for the sales and use of steam, water, electric power or energy, natural gas, or other energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) *with respect to all taxpayers* shall be applicable to the taxes levied under R.S. 47:321, 321.1, and 331.

Effective July 1, 2018.

(Amends R.S. 17:407.3(B), and R.S. 47:301(16)(o), 302(R)(2) and (3), (S), (T), and (X)(intro. para.),(AA)(intro. para.), (29) through (31), and (32)(intro. para.), 321(H)(2) through (6), and (I) through (K), 321.1(A) through (C), (F)(intro. para.), (66)(intro. para.), (67) through (69), and (70)(intro. para.), and (G), and 331(P), (Q), and (R), and Section 1 of Act No. ___ of the 2018 R.S.; Adds 39.34(F), and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W); Repeals R.S. 47:302(Y), 321(M), 321.1(E), 331(T), and Act No. 395 of the 2017 R.S.)