

2018 Third Extraordinary Session

HOUSE BILL NO. 9

BY REPRESENTATIVE ABRAMSON

TAX/SALES-USE, STATE: Provides for the rate and base of state sales and use tax (Item #1)

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),

4 (AA)(32)(introductory paragraph), (BB)(introductory paragraph), and (CC),

5 321(H)(2) through (6), (I) through (K), (P)(introductory paragraph), and (Q),

6 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory

7 paragraph), (F)(67) through (69), (F)(70)(introductory paragraph), (I)(introductory

8 paragraph), and (J), and 331(P), (Q), (R), (V)(introductory paragraph), and (W), to

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

10 (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017

11 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to

12 provide for the tax rate; to provide for the applicability of certain exclusions and

13 exemptions applicable to certain taxes; to provide for effectiveness; and to provide

14 for related matters.

15 Be it enacted by the Legislature of Louisiana:

16 Section 1. R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory

17 paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and

18 (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A)

19 through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67)

20 through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R) are hereby

1 amended and reenacted and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and  
2 331(V) and (W) are hereby enacted to read as follows:

3 §301. Definitions

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

7 \* \* \*

8 (16)

9 \* \* \*

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

23 \* \* \*

24 §302. Imposition of tax

25 \* \* \*

26 R.

27 \* \* \*

28 (2) Notwithstanding any other provision of law to the contrary, including but  
29 not limited to any contrary provisions of this Chapter, the exemption provided for

1 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective  
2 from July 1, 2007, through June 30, 2018.

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

7 \* \* \*

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

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

19 \* \* \*

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

26 \* \* \*

27 AA. Notwithstanding any other provision of this Section to the contrary,  
28 except as provided in Paragraphs (29) through (32) of this Subsection, beginning  
29 July 1, 2016, through June 30, 2018, the following specific exclusions and

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  
9 by 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, 2021, 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.

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

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).

1           (65) Sales of room rentals by a homeless shelter as provided in R.S.  
2           47:301(6)(c).

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

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

8           (68) Sales to, and leases, rentals, and use of educational materials and  
9           equipment used for classroom instruction by a parochial and private elementary and  
10          secondary school that complies with the court order from the Dodd Brumfield  
11          decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.  
12          47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

13          (69) Sales by a parochial and private elementary and secondary school that  
14          complies with the court order from the Dodd Brumfield decision and Section  
15          501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and  
16          (18)(e)(i).

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

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

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

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

27          (74) Sales of dental devices and materials as provided in R.S.  
28          47:305(D)(1)(t).

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

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

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

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

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

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

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

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

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

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

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

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

28           (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.  
29           47:301(10)(c)(ii)(aa).

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

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

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

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

11          (92) Sales by thrift shops located on military installations as provided in R.S.  
12          47:305.14(A)(4).

13          (93) Leases or rentals of vessels for use in offshore mineral production or the  
14          provision of services to those engaged in mineral production as provided in R.S.  
15          47:305.19.

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

17          (95) Sales or purchases by sheltered workshops as provided in R.S.  
18          47:305.38.

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

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

24          (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its  
25          precious metal content, whether in coin or ingot form as provided in R.S.  
26          47:301(16)(b)(ii)(aa).

27          (99) Sales of certain numismatic coins as provided in R.S.  
28          47:301(16)(b)(ii)(bb) and (cc).

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

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

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

10           (103) Purchase of machinery and equipment by a utility regulated by the  
11           Public Service Commission and the city of New Orleans as provided in R.S.  
12           47:301(16)(o).

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

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

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

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

24           (108) Refunds for purchases of tangible personal property by international  
25           travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.  
26           51:1301, et seq.

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



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

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

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

17 \* \* \*

18 P. Notwithstanding any other provision of law to the contrary, including but  
19 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
20 through June 30, 2021, there shall be no exemptions and no exclusions to the tax  
21 levied pursuant to the provisions of this Section, except for the retail sale, use,  
22 consumption, distribution, or storage for use or consumption of the following:

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

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

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

- 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).

- 1           (19) Aphaeresis kits and leuko reduction filters as provided in R.S.  
2           47:301(16)(k).
- 3           (20) Donations to schools and food banks from resale inventory as provided  
4           in R.S. 47:301(18)(a).
- 5           (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.  
6           47:301(3)(e) and (13)(b).
- 7           (22) Leases or rentals of railroad rolling stock as provided in R.S.  
8           47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.  
9           47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair  
10           of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 11           (23) Sales, purchases, and leases of tangible personal property by free  
12           hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 13           (24) Purchases by a nonprofit entity that sells donated goods as provided in  
14           R.S. 47:301(8)(f).
- 15           (25) Tangible personal property for resale as provided in R.S.  
16           47:301(10)(a)(i).
- 17           (26) Purchases of property for lease or rental as provided in R.S.  
18           47:301(10)(a)(iii) and (18)(a)(iii).
- 19           (27) Isolated or occasional sales of tangible personal property by a person  
20           not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 21           (28) Use of a motor vehicle in Louisiana by a member of the active duty  
22           military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 23           (29) Purchases made under the Supplemental Nutrition Assistance Program  
24           through WIC Program Vouchers as provided in R.S. 47:305.46.
- 25           (30) An article traded in on the purchase of tangible personal property as  
26           provided in R.S. 47:301(13)(a).
- 27           (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 28           (32) Stocks, bonds, notes, and other obligations or securities as provided in  
29           R.S. 47:301(16)(b)(i).

- 1           (33) Credit for sales and use taxes paid to another state on tangible personal  
2           property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 3           (34) Work product of certain professionals as provided in R.S.  
4           47:301(16)(e).
- 5           (35) Purchases by a regionally accredited independent educational institution  
6           as provided in R.S. 47:301(8)(b).
- 7           (36) Sales through a coin-operated vending machine as provided in  
8           R.S.47:301(10)(b)(i).
- 9           (37) Purchases by a private postsecondary academic degree-granting  
10           institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 11           (38) Purchases of food items for school lunch and breakfast programs by a  
12           nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 13           (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 14           (40) Feed and feed additives for animals held for business purposes as  
15           provided in R.S. 47:305(A)(4).
- 16           (41) Farm products produced and used by farmers as provided in R.S.  
17           47:305(B).
- 18           (42) Sale of fertilizer and containers to farmers as provided in R.S.  
19           47:305(D)(1)(f).
- 20           (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 21           (44) Sales of pesticides for agricultural purposes as provided in R.S.  
22           47:305.8.
- 23           (45) The cost price for the printing of a news publication as provided in R.S.  
24           47:301(3)(h).
- 25           (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 26           (47) Leases or rentals of a crane and related equipment with an operator as  
27           provided in R.S. 47:301(7)(k).
- 28           (48) Sales by and to the state and its political subdivisions as provided in  
29           R.S. 47:301(8)(c).

- 1           (49) Sales of materials for further processing as provided in R.S.  
2           47:301(10)(c)(i)(aa).
- 3           (50) The sales price for new farm equipment used in poultry production as  
4           provided in R.S. 47:301(13)(c).
- 5           (51) A factory built home as provided in R.S. 47:301(16)(g).
- 6           (52) Any advertising service rendered by an advertising business as provided  
7           in R.S. 47:302(D).
- 8           (53) Sales of livestock, poultry, and other farm products direct from a farm  
9           as provided in R.S. 47:305(A)(1).
- 10           (54) Sales of livestock at a public sale sponsored by a breeders' or registry  
11           association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 12           (55) Sales of agricultural commodities by a person other than the producer,  
13           for use in further processing as provided in R.S. 47:305(A)(3).
- 14           (56) Transactions in interstate commerce and tangible personal property  
15           imported into this state, or produced or manufactured in this state, for export as  
16           provided in R.S. 47:305(E).
- 17           (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 18           (58) The sales price of new farm equipment, including polyroll tubing, as  
19           provided in R.S. 47:305.25.
- 20           (59) A truck and trailer if used at least eighty percent of the time in interstate  
21           commerce as provided in R.S. 47:305.50(A).
- 22           (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties  
23           as provided in R.S. 47:305.45 and 305.50(F).
- 24           (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- 25           (62) Sales of pharmaceuticals administered to livestock for agricultural  
26           purposes as provided in R.S. 47:301(16)(f).
- 27           (63) Materials used in the production of crawfish and catfish as provided in  
28           R.S. 47:305(A)(5) and (6).

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

3           (65) Sales of room rentals by a homeless shelter as provided in R.S.  
4           47:301(6)(c).

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

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

10           (68) Sales to, and leases, rentals, and use of educational materials and  
11           equipment used for classroom instruction by a parochial and private elementary and  
12           secondary school that complies with the court order from the Dodd Brumfield  
13           decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.  
14           47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

15           (69) Sales by a parochial and private elementary and secondary school that  
16           complies with the court order from the Dodd Brumfield decision and Section  
17           501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and  
18           (18)(e)(i).

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

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

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

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

1           (74) Sales of dental devices and materials as provided in R.S.  
2           47:305(D)(1)(t).

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

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

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

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

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

14          (80) Sales of admissions to entertainment events sponsored by domestic  
15          nonprofit charitable, religious, and educational organizations as provided in R.S.  
16          47:305.13.

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

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

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

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

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

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

1           (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.  
2           47:301(10)(c)(ii)(aa).

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

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

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

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

13          (92) Sales by thrift shops located on military installations as provided in R.S.  
14          47:305.14(A)(4).

15          (93) Leases or rentals of vessels for use in offshore mineral production or the  
16          provision of services to those engaged in mineral production as provided in R.S.  
17          47:305.19.

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

19          (95) Sales or purchases by sheltered workshops as provided in R.S.  
20          47:305.38.

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

23          (97) 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          (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its  
27          precious metal content, whether in coin or ingot form as provided in R.S.  
28          47:301(16)(b)(ii)(aa).

1           (99) Sales of certain numismatic coins as provided in R.S.  
2           47:301(16)(b)(ii)(bb) and (cc).

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

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

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

12          (103) Purchase of machinery and equipment by a utility regulated by the  
13          Public Service Commission and the city of New Orleans as provided in R.S.  
14          47:301(16)(o).

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

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

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

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

26          (108) Refunds for purchases of tangible personal property by international  
27          travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.  
28          51:1301, et seq.

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

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

5           Q. The provisions of Subsection P of this Section shall supercede and control  
6           to the extent of conflict with any other provision of law beginning July 1, 2018,  
7           through June 30, 2021.

8           §321.1. Imposition of tax

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

15                 (1) At the rate of ~~one~~ percent of the sales price of each item or article of  
16          tangible personal property when sold at retail in this state, the tax to be computed on  
17          gross sales for the purpose of remitting the amount of tax to the state, and to include  
18          each and every retail sale.

19                 (2) At the rate of ~~one~~ percent of the cost price of each item or article of  
20          tangible personal property when the same is not sold but is used, consumed,  
21          distributed, or stored for use or consumption in this state, provided that there shall  
22          be no duplication of the tax.

23          B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and  
24          collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a  
25          tax upon the lease or rental within this state of each item or article of tangible  
26          personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be  
27          as follows:

28                 (1) At the rate of ~~one~~ percent of the gross proceeds derived from the lease  
29          or rental of tangible personal property, as defined in Chapter 2 of this Subtitle, where

1 the lease or rental of such property is in an established business, or part of an  
2 established business, or the same is incidental or germane to the business.

3 (2) At the rate of ~~one~~ percent of the monthly lease or rental price paid by a  
4 lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner  
5 of the tangible personal property.

6 C. In addition to the tax levied on sales of services by R.S. 47:302(C),  
7 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle,  
8 there is hereby levied a tax upon all sales of services in this state, as those services  
9 are defined by Chapter 2 of this Subtitle, at the rate of ~~one~~ percent of the amounts  
10 paid or charged for the services.

11 \* \* \*

12 E. The provisions of this Section shall be inapplicable, inoperative, and of  
13 no effect after June 30, ~~2018~~ 2021.

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

19 \* \* \*

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

24 \* \* \*

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

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

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

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

7 \* \* \*

8 I. Notwithstanding any other provision of law to the contrary, including but  
9 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
10 through June 30, 2021, there shall be no exemptions and no exclusions to the tax  
11 levied pursuant to the provisions of this Section, except for the retail sale, use,  
12 consumption, distribution, or storage for use or consumption of the following:

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

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

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

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

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

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

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

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

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

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

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).

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

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

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

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

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

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

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

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

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

21          (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.  
22          47:301(10)(c)(ii)(aa).

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

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

27          (90) Labor, materials, services, and supplies used for the repair, renovation,  
28          or conversion of drilling rig machinery and equipment which become component

1 parts of a drilling rig used exclusively for exploration or development of minerals as  
2 provided in R.S. 47:301(14)(g)(iii).

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

5 (92) Sales by thrift shops located on military installations as provided in R.S.  
6 47:305.14(A)(4).

7 (93) Leases or rentals of vessels for use in offshore mineral production or the  
8 provision of services to those engaged in mineral production as provided in R.S.  
9 47:305.19.

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

11 (95) Sales or purchases by sheltered workshops as provided in R.S.  
12 47:305.38.

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

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

18 (98) 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 (99) Sales of certain numismatic coins as provided in R.S.  
22 47:301(16)(b)(ii)(bb) and (cc).

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

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



1 §331. Imposition of tax

2 \* \* \*

3 P.(1) For the period July 1, 2004, through ~~April 1, 2019~~ June 30, 2018, the  
4 exemptions to the tax levied by this Section for sales of steam, water, electric power,  
5 or energy, and natural gas shall be inapplicable, inoperable, and of no effect as to the  
6 tax levied by this Section.

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

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

15 Q. Notwithstanding any other provision of the law to the contrary and  
16 specifically notwithstanding any provision enacted during the 2004 First  
17 Extraordinary Session of the Legislature which makes any sales and use tax  
18 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.  
19 47:305.51 shall be applicable, operable, and effective for all taxable periods  
20 beginning on or after July 1, 2007, through March 31, 2016, ~~and for all taxable~~  
21 ~~periods on and after April 1, 2019~~.

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

27 \* \* \*

28 V. 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,

1 through June 30, 2021, there shall be no exemptions and no exclusions to the tax  
2 levied 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), rail rolling stock sold or leased in Louisiana as provided in R.S.  
18          47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair  
19          of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 20          (23) Sales, purchases, and leases of tangible personal property by free  
21          hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 22          (24) Purchases by a nonprofit entity that sells donated goods as provided in  
23          R.S. 47:301(8)(f).
- 24          (25) Tangible personal property for resale as provided in R.S.  
25          47:301(10)(a)(i).
- 26          (26) Purchases of property for lease or rental as provided in R.S.  
27          47:301(10)(a)(iii) and (18)(a)(iii).
- 28          (27) Isolated or occasional sales of tangible personal property by a person  
29          not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

- 1           (28) Use of a motor vehicle in Louisiana by a member of the active duty  
2           military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 3           (29) Purchases made under the Supplemental Nutrition Assistance Program  
4           through WIC Program Vouchers as provided in R.S. 47:305.46.
- 5           (30) An article traded in on the purchase of tangible personal property as  
6           provided in R.S. 47:301(13)(a).
- 7           (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 8           (32) Stocks, bonds, notes, and other obligations or securities as provided in  
9           R.S. 47:301(16)(b)(i).
- 10          (33) Credit for sales and use taxes paid to another state on tangible personal  
11          property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 12          (34) Work product of certain professionals as provided in R.S.  
13          47:301(16)(e).
- 14          (35) Purchases by a regionally accredited independent educational institution  
15          as provided in R.S. 47:301(8)(b).
- 16          (36) Sales through a coin-operated vending machine as provided in  
17          R.S.47:301(10)(b)(i).
- 18          (37) Purchases by a private postsecondary academic degree-granting  
19          institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- 20          (38) Purchases of food items for school lunch and breakfast programs by a  
21          nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 22          (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 23          (40) Feed and feed additives for animals held for business purposes as  
24          provided in R.S. 47:305(A)(4).
- 25          (41) Farm products produced and used by farmers as provided in R.S.  
26          47:305(B).
- 27          (42) Sale of fertilizer and containers to farmers as provided in R.S.  
28          47:305(D)(1)(f).
- 29          (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.

- 1           (44) Sales of pesticides for agricultural purposes as provided in R.S.  
2           47:305.8.
- 3           (45) The cost price for the printing of a news publication as provided in R.S.  
4           47:301(3)(h).
- 5           (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 6           (47) Leases or rentals of a crane and related equipment with an operator as  
7           provided in R.S. 47:301(7)(k).
- 8           (48) Sales by and to the state and its political subdivisions as provided in  
9           R.S. 47:301(8)(c).
- 10          (49) Sales of materials for further processing as provided in R.S.  
11          47:301(10)(c)(i)(aa).
- 12          (50) The sales price for new farm equipment used in poultry production as  
13          provided in R.S. 47:301(13)(c).
- 14          (51) A factory built home as provided in R.S. 47:301(16)(g).
- 15          (52) Any advertising service rendered by an advertising business as provided  
16          in R.S. 47:302(D).
- 17          (53) Sales of livestock, poultry, and other farm products direct from a farm  
18          as provided in R.S. 47:305(A)(1).
- 19          (54) 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          (55) 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          (56) 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          (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 27          (58) The sales price of new farm equipment, including polyroll tubing, as  
28          provided in R.S. 47:305.25.

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2           commerce as provided in R.S. 47:305.50(A).

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4           as provided in R.S. 47:305.45 and 305.50(F).

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

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

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

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

12          (65) Sales of room rentals by a homeless shelter as provided in R.S.  
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14          (66) Sales, leases, and rentals of tangible personal property to Boys State of  
15          Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)  
16          and (10)(r).

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

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

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

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19          supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

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21          organization as provided in R.S. 47:305.6.

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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 as  
10          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 of 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.

1           (95) Sales or purchases by sheltered workshops as provided in R.S.  
2           47:305.38.

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

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

8           (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its  
9           precious metal content, whether in coin or ingot form as provided in R.S.  
10          47:301(16)(b)(ii)(aa).

11          (99) Sales of certain numismatic coins as provided in R.S.  
12          47:301(16)(b)(ii)(bb) and (cc).

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

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

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

22          (103) Purchase of machinery and equipment by a utility regulated by the  
23          Public Service Commission and the city of New Orleans as provided in R.S.  
24          47:301(16)(o).

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

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





1 J. The provisions of Subsection I of this Section shall supercede and control  
2 to the extent of conflict with any other provision of law beginning July 1, 2018,  
3 through June 30, ~~2021~~ 2024.

4 \* \* \*

5 §331. Imposition of tax

6 \* \* \*

7 V. Notwithstanding any other provision of law to the contrary, including but  
8 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
9 through June 30, ~~2021~~ 2024, there shall be no exemptions and no exclusions to the  
10 tax levied pursuant to the provisions of this Section, except for the retail sale, use,  
11 consumption, distribution, or storage for use or consumption of the following:

12 \* \* \*

13 W. The provisions of Subsection V of this Section shall supercede and  
14 control to the extent of conflict with any other provision of law beginning July 1,  
15 2018, through June 30, ~~2021~~ 2024.

16 Section 3. R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular  
17 Session of the Legislature are hereby repealed in their entirety.

18 Section 4. Sections 1, 3, 4, and 5 of this Act shall become effective on July 1, 2018,  
19 if House Concurrent Resolution Nos. \_\_\_ and \_\_\_ of this 2018 Third Extraordinary Session  
20 of the Legislature are adopted by both houses of the legislature.

21 Section 5. Section 2 of this Act shall become effective upon the effective date of a  
22 2019 Act of the Louisiana Legislature which establishes an excess revenue baseline amount  
23 of state general fund revenue which may be used to support the state operating budget and  
24 which provides for dedications of certain revenues for deposit into the Budget Stabilization  
25 Fund and for the making of payments on the unfunded accrued liability of the state  
26 retirement systems. For purposes of effectiveness of Section 2 of this Act, the 2019  
27 enactment shall specifically reference this Act.

## 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 9 Original

2018 Third Extraordinary Session

Abramson

**Abstract:** Reduces the rate of the state sales and use tax rate from 1% to \_\_\_% and extends the sunset of the levy of the temporary state sales and use tax from 2018 to 2021 and provides for restrictions on the applicability of certain exclusions and exemptions to all state sales and use tax levies from 2018 to 2021, with an extension of the tax levy and restrictions on the applicability of exemptions from 2021 to 2024 dependent upon a 2019 Act of the La. Legislature which limits the amount of state general fund revenues which may be used to support the state operating budget and requires certain deposits into the Budget Stabilization Fund and the making of payments on the UAL of the state retirement systems.

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 state sales and use tax levy from 1% to \_\_\_% and extends the sunset of the tax levy from 2018 to 2021.

Proposed law provides for a further extension of the sunset of the tax from 2021 to 2024, but only if a 2019 Act of the La. Legislature establishes a state general fund revenue limit and provides for dedications of certain revenues for purposes of the Budget Stabilization Fund and payments on the unfunded accrued liability of the state retirement systems.

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 regarding the effectiveness of all exemptions by establishing that on and after July 1, 2018, through June 30, 2021, 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) Sale, lease or rental of railroad rolling stock in La., and sales of parts and services used in the fabrication, modification, or repair of rail rolling stock. (R.S. 47:301(4)(k) and 305.50(E))
- (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 through 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) Funeral directing services. (R.S. 47:301(14)(j))
- (40) Feed and feed additives for animals held for business purposes. (R.S. 47:305(A)(4))
- (41) Farm products produced and used by farmers. (R.S. 47:305(B))
- (42) Sale of fertilizer and containers to farmers. (R.S. 47:305(D)(1)(f))
- (43) Sales of seeds for planting crops. (R.S. 47:305.3)
- (44) Sales of pesticides for agricultural purposes. (R.S. 47:305.8)
- (45) The cost price for the printing of a news publication. (R.S. 47:301(3)(h))
- (46) Vehicle rentals to a warranty customer. (R.S. 47:301(7)(h))
- (47) Leases or rentals of a crane and related equipment with an operator. (R.S. 47:301(7)(k))
- (48) Sales by and to the state and its political subdivisions. (R.S. 47:301(8)(c))
- (49) Sales of materials for further processing. (R.S. 47:301(10)(c)(i)(aa))
- (50) The sales price for new farm equipment used in poultry production. (R.S. 47:301(13)(c))
- (51) A factory built home. (R.S. 47:301(16)(g))
- (52) Any advertising service rendered by an advertising business. (R.S. 47:302(D))
- (53) Sales of livestock, poultry, and other farm products direct from a farm. (R.S. 47:305(A)(1))
- (54) 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))

- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing. (R.S. 47:305(A)(3))
- (56) 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))
- (57) Ships, vessels, barges, and related supplies. (R.S. 47:305.1)
- (58) The sales price of new farm equipment, including polyroll tubing. (R.S. 47:305.25)
- (59) A truck and trailer if used at least 80% of the time in interstate commerce. (R.S. 47:305.50(A))
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties. (R.S. 47:305.45 and 305.50(F))
- (61) Sales or purchases by a council on aging. (R.S. 47:305.66)
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes. (R.S. 47:301(16)(f))
- (63) Materials used in the production of crawfish and catfish. (R.S. 47:305(A)(5) and (6))
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization. (R.S. 47:301(6)(b))
- (65) Sales of room rentals by a homeless shelter. (R.S. 47:301(6)(c))
- (66) 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))
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department. (R.S. 47:301(10)(o))
- (68) 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))
- (69) 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))
- (70) 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.
- (71) 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))
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment. (R.S. 47:305(D)(1)(l))
- (73) Sales of medical devices. (R.S. 47:305(D)(1)(s))
- (74) Sales of dental devices and materials. (R.S. 47:305(D)(1)(t))

- (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) Sales of electricity for chlor-alkali manufacturing. (R.S. 47:301(10)(c)(ii)(aa))
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental. (R.S. 47:301(7)(b))
- (89) Sales of aircraft manufactured in La. with a capacity in excess of eight persons. (R.S. 47:301(10)(m))
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals. (R.S. 47:301(14)(g)(iii))
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals. (R.S. 47:305(I))
- (92) Sales by thrift shops located on military installations. (R.S. 47:305.14(A)(4))
- (93) Leases or rentals of vessels for use in offshore mineral production, or the provision of services to those engaged in mineral production. (R.S. 47:305.19)

- (94) Sales of gasohol. (R.S. 47:305.28)
- (95) Sales or purchases by sheltered workshops. (R.S. 47:305.38)
- (96) Pharmaceutical samples manufactured or imported into the state free of charge. (R.S. 47:305.47)
- (97) 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))
- (98) 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))
- (99) Sales of certain numismatic coins. (R.S. 47:301(16)(b)(ii)(bb) and (cc))
- (100) Purchases, use, and lease of manufacturing machinery and equipment. (R.S. 47:301(3)(i), (13)(k) and (28)(a))
- (101) Purchase of consumables by paper and wood manufacturers and loggers assigned an industry group designation of 3211 through 3222 or 113310 pursuant to the NAICS Code of 2007. (R.S. 47:301(3)(k))
- (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well. (R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb))
- (103) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans. (R.S. 47:301(16)(o))
- (104) Repair services performed in La. when the repaired property is delivered outside of La. (R.S. 47:301(14)(g)(i)(bb))
- (105) Any transaction by a nonprofit electric cooperative that is exempt from tax. (R.S. 12:425)
- (106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes. (R.S. 47:305.37(A))
- (107) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a NAICSC Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (108) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program. (R.S. 51:1301, et seq.)
- (109) Sales of tangible personal property and services at certain public facilities. (R.S. 39:467 and 468)

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.

Provisions for continuation of the temporary state sales and use tax and for the restriction on the applicability of certain exemptions to state sales and use taxes from June 30, 2018,

to June 30, 2021, are effective July 1, 2018, if House Concurrent Resolution Nos. \_\_\_ and \_\_\_ of this 2018 3<sup>rd</sup> E.S. are adopted by both houses of the legislature.

Provisions for continuation of the temporary state sales and use tax and the restriction on the applicability of certain exemptions to state sales and use taxes from June 30, 2021 to June 30, 2024, become effective upon the effective date of a 2019 Act of the La. Legislature that establishes a limit on the amount of state general fund revenues that may be used in the operating budget and provides for the dedication of revenues for deposit into of certain monies into the Budget Stabilization Fund and for the making of payments on the unfunded accrued liability of the state retirement systems.

(Amends R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(intro. para.), (AA)(intro. para.), (AA)(29) through (31), (AA)(32)(intro. para.), (BB)(intro. para.), and (CC), 321(H)(2) through (6), (I) through (K), (P)(intro. para.), and (Q), 321.1(A)-(C), (E), (F)(intro. para.), (F)(66)(intro. para.), (F)(67) through (69), (F)(70)(intro. para.), (I)(intro. para.), and (J), and 331(P), (Q), (R), (V)(intro. para.), and (W); Adds 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), 331(T), and Act No. 395 of the 2017 R.S.)