

2018 Third Extraordinary Session

HOUSE BILL NO. 10

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

TAX/SALES-USE, STATE: Provides for the rate and base for state sales and use taxes (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), and

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

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

6 paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P),

7 (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J),

8 and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395

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

10 use taxes; to provide for the tax rate; to provide for the applicability of certain

11 exclusions and exemptions applicable to certain taxes; to provide for effectiveness;

12 and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

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

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

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

1 through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67)
2 through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R) are hereby
3 amended and reenacted and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and
4 331(V) and (W) are hereby enacted to read as follows:

5 §301. Definitions

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

9 * * *

10 (16)

11 * * *

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

25 * * *

26 §302. Imposition of tax

27 * * *

28 R.

29 * * *

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

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

9 * * *

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

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

21 * * *

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

28 * * *

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

6 * * *

7 (29) Beginning July 1, 2017, through June 30, 2018, the exclusion for
8 surface preparation, painting, and coating fixed or rotary wing aircraft and certified
9 transport category aircraft registered outside of this state, as provided in R.S.
10 47:301(14)(g)(iv).

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

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

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

17 * * *

18 BB. Notwithstanding any other provision of law to the contrary, including
19 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018
20 through June 30, 2023, 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 Subsection D of this Section.
- 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 of 2007 as provided
8 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 CC. The provisions of Subsection BB of this Section shall supercede and
4 control to the extent of conflict with any other provision of law beginning July 1,
5 2018, through June 30, 2023.

6 * * *

7 §321. Imposition of tax

8 * * *

9 H.

10 * * *

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

15 (3) Notwithstanding any other provision of the law or any other provision
16 of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for
17 new boats, vessels, or other water craft used as demonstrators shall be applicable,
18 operable, and effective for all taxable periods beginning on or after July 1, 2009,
19 through June 30, 2018.

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

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

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

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

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

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

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

19 * * *

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

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

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

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

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

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

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

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

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

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

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

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

12 (68) Sales to, and leases, rentals, and use of educational materials and
13 equipment used for classroom instruction by a parochial and private elementary and
14 secondary school that complies with the court order from the Dodd Brumfield
15 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
16 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

17 (69) Sales by a parochial and private elementary and secondary school that
18 complies with the court order from the Dodd Brumfield decision and Section
19 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and
20 (18)(e)(i).

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

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

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

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

2 (74) Sales of dental devices and materials as provided in R.S.
3 47:305(D)(1)(t).

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

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

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

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

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

15 (80) Sales of admissions to entertainment events sponsored by domestic
16 nonprofit charitable, religious, and educational organizations as provided in R.S.
17 47:305.13.

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

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

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

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

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

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

3 (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.
4 47:301(10)(c)(ii)(aa).

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

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

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

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

15 (92) Sales by thrift shops located on military installations as provided in R.S.
16 47:305.14(A)(4).

17 (93) Leases or rentals of vessels for use in offshore mineral production or the
18 provision of services to those engaged in mineral production as provided in R.S.
19 47:305.19.

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

21 (95) Sales or purchases by sheltered workshops as provided in R.S.
22 47:305.38.

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

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

1 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
2 precious metal content, whether in coin or ingot form as provided in R.S.
3 47:301(16)(b)(ii)(aa).

4 (99) Sales of certain numismatic coins as provided in R.S.
5 47:301(16)(b)(ii)(bb) and (cc).

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

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

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

15 (103) Purchase of machinery and equipment by a utility regulated by the
16 Public Service Commission and the city of New Orleans as provided in R.S.
17 47:301(16)(o).

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

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

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

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

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

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

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

8 Q. The provisions of Subsection P of this Section shall supercede and control
9 to the extent of conflict with any other provision of law beginning July 1, 2018,
10 through June 30, 2023.

11 §321.1. Imposition of tax

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

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

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

26 B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and
27 collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a
28 tax upon the lease or rental within this state of each item or article of tangible

1 personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be
2 as follows:

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

7 (2) At the rate of four-tenths of one percent of the monthly lease or rental
8 price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or
9 rentee to the owner of the tangible personal property.

10 C. In addition to the tax levied on sales of services by R.S. 47:302(C),
11 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle,
12 there is hereby levied a tax upon all sales of services in this state, as those services
13 are defined by Chapter 2 of this Subtitle, at the rate of four-tenths of one percent of
14 the amounts paid or charged for the services.

15 * * *

16 E. The provisions of this Section shall be inapplicable, inoperative, and of
17 no effect after June 30, ~~2018~~ 2023.

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

23 * * *

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

28 * * *

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

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

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

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

12 * * *

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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, 2023.

4 * * *

5 §331. Imposition of tax

6 * * *

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

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

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

19 Q. Notwithstanding any other provision of the law to the contrary and
 20 specifically notwithstanding any provision enacted during the 2004 First
 21 Extraordinary Session of the Legislature which makes any sales and use tax
 22 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.
 23 47:305.51 shall be applicable, operable, and effective for all taxable periods
 24 beginning on or after July 1, 2007, through March 31, 2016, ~~and for all taxable~~
 25 ~~periods on and after April 1, 2019.~~

26 R. Notwithstanding any other provision of law to the contrary and
 27 specifically notwithstanding any provision which is enacted to make any sales and
 28 use tax exemption inapplicable, inoperable, and of no effect, the exemption provided

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

3 * * *

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18 (65) Sales of room rentals by a homeless shelter as provided in R.S.
19 47:301(6)(c).

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

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

25 (68) Sales to, and leases, rentals, and use of educational materials and
26 equipment used for classroom instruction by a parochial and private elementary and
27 secondary school that complies with the court order from the Dodd Brumfield
28 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
29 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

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

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

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

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

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

15 (74) Sales of dental devices and materials as provided in R.S.
16 47:305(D)(1)(t).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 (92) Sales by thrift shops located on military installations as provided in R.S.

2 47:305.14(A)(4).

3 (93) Leases or rentals of vessels for use in offshore mineral production or the

4 provision of services to those engaged in mineral production as provided in R.S.

5 47:305.19.

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

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

8 47:305.38.

9 (96) Pharmaceutical samples manufactured or imported into the state free of

10 charge as provided in R.S. 47:305.47.

11 (97) The exclusion for surface preparation, painting, and coating fixed or

12 rotary wing aircraft and certified transport category aircraft registered outside of this

13 state, as provided in R.S. 47:301(14)(g)(iv).

14 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its

15 precious metal content, whether in coin or ingot form as provided in R.S.

16 47:301(16)(b)(ii)(aa).

17 (99) Sales of certain numismatic coins as provided in R.S.

18 47:301(16)(b)(ii)(bb) and (cc).

19 (100) Purchases, use, and lease of manufacturing machinery and equipment

20 as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

21 (101) Purchase of consumables by paper and wood manufacturers and

22 loggers assigned an industry group designation of 3211 through 3222 or 113310

23 pursuant to the North American Industry Classification System of 2007 as provided

24 in R.S. 47:301(3)(k).

25 (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)

26 for use in production activity subject to the payment of state severance tax on

27 production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

1 (103) Purchase of machinery and equipment by a utility regulated by the
2 Public Service Commission and the city of New Orleans as provided in R.S.
3 47:301(16)(o).

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

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

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

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

15 (108) Refunds for purchases of tangible personal property by international
16 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.
17 51:1301, et seq.

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

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

22 W. The provisions of Subsection V of this Section shall supercede and
23 control to the extent of conflict with any other provision of law beginning July 1,
24 2018, through June 30, 2023.

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

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

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 10 Original

2018 Third Extraordinary Session

Davis

Abstract: Reduces the rate of the temporary state sales and use tax from 1% to .40%, extends the sunset of the tax from 2019 to 2023, and provides for the applicability of certain exclusions and exemptions to all state sales and use tax levies.

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

Proposed law changes present law by decreasing the rate from 1% to .40% and extending the sunset of the tax levy from 2018 to 2023.

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, 2023, 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) Sales, leases or rentals 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 or 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 designation of 3211 - 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))
- (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)
- (110) 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 NAICS Code within the agricultural, forestry, fishing, and hunting Sector 11.

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

Effective July 1, 2018.

(Amends R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(intro. para.), (AA)(intro. para.), (AA)(29) through (31), and (AA)(32)(intro. para.), 321(H)(2) through (6), and (I) through (K), 321.1(A)-(C), (E), (F)(intro. para.), (F)(66)(intro. para.), (F)(67) through (69), and (F)(70)(intro. para.), and 331(P), (Q), and (R); 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.)