

FOR OFFICE USE ONLY

HOUSE FLOOR AMENDMENTS

2016 First Extraordinary Session

Amendments proposed by Representative Cromer to Engrossed House Bill No. 61 by Representative Jay Morris

1 AMENDMENT NO. 1

2 On page 80, delete lines 18 through 24 in their entirety, insert the following:

3 "Section 8. R.S. 4:168 and 227 are hereby amended and reenacted to read as
4 follows:

5 §168. License fees, commissions, and taxes of this Part in lieu of all other such
6 taxes

7 The license fees, commissions, and taxes imposed in this Part are in lieu of
8 all other such licenses, sales, excise and occupational taxes to the state or to any
9 parish, city, town, or other political subdivision thereof.

* * *

10 §227. License fees, commissions, and taxes of this Part in lieu of all other such
11 taxes

12
13 The license fees, commissions, and taxes imposed upon an offtrack wagering
14 facility in this Part are in lieu of all other such licenses, sales, excise, and
15 occupational taxes to the state or to any parish, city, town, municipality, or other
16 political subdivision thereof.
17

18 Section 9. R.S. 12:425 is hereby amended and reenacted to read as follows:

19 §425. Taxation

20 Each cooperative shall pay annually, on or before the first day of July, to the
21 department of revenue, a fee of ten dollars for each one hundred persons or fraction
22 thereof to whom electricity is supplied within the state by it, but shall be exempt
23 from all other excise and income taxes whatsoever.

24 Section 10. R.S. 22:2065 is hereby amended and reenacted to read as
25 follows:

26 §2065. Tax exemption

27 The association shall be exempt from payment of all fees and all taxes levied
28 by this state or any of its subdivisions except taxes levied on real or personal
29 property.

30 Section 11. R.S. 33:4169(D) is hereby amended and reenacted to read as
31 follows:

32 §4169. Collection contracts for sewerage service charges; access charges;
33 enforcement procedures for delinquent charges

* * *

D. Any municipal corporation, parish, or sewerage or water district shall have the power to execute and enter into a contract with any private company for the construction of sewerage or wastewater treatment facilities and for the operation of such facilities. Any such private company shall have in its construction and operation of such facilities the same ad valorem and sales tax liability exemption as the municipal corporation, parish, or sewerage or water district with which it contracts for such purpose.

* * *

Section 12. R.S. 40:582.7(introductory paragraph) is hereby amended and reenacted to read as follows:

§582.7. Incentives

The governing authority and the Department of Revenue shall refund or cause to have refunded, in accordance with rules and regulations adopted by the governing authority and rules and regulations adopted by the Department of Revenue, to eligible persons those local and state sales and use taxes collected as a consequence of the purchase of materials used in the restoration, renovation, or rehabilitation of an existing structure or the construction of a new house and associated improvements in an approved housing development area provided:

* * *

Section 13. R.S. 47:301(3), (6) through (10), (13) through (16), (18), and (27), 302(R)(2) and (3), (S), and (T), 305(A)(2), (4)(a), (5) and (6), (D)(1)(b) through (d), (f) through (i), and (u), (2)(a)(introductory paragraph), (F), and (I), 305.1(A) and (B), 305.6 through 305.9, 305.13, 305.14(A)(1), 305.16, 305.17, 305.18(A), 305.19, 305.20(C), 305.25(A)(introductory paragraph), 305.26, 305.28(A), 305.33, 305.37(A), 305.40(A)(introductory paragraph), 305.41, 305.42, 305.43(A), 305.44(A), 305.45(A)(introductory paragraph), 305.47, 305.49, 305.50(A)(1) and (2)(a), (B), (E), and (F), 305.51(A), 305.54(B)(1), 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A), 305.66(A), 305.67, 305.68, 305.70, 305.71, 318(A), 321(H), (I), (J), and (K), 331(P)(3) and (4), (Q) and (R), and 6001(A) are hereby amended and reenacted to read as follows:

§301. Definitions

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

* * *

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

(b) In the case of tangible personal property which has acquired a tax situs in a taxing jurisdiction and is thereafter transported outside the taxing jurisdiction for repairs performed outside the taxing jurisdiction and is thereafter returned to the taxing jurisdiction, the cost price shall be deemed to be the actual cost of any parts and/or materials used in performing such repairs, if applicable labor charges are separately stated on the invoice. If the applicable labor charges are not separately stated on the invoice, it shall be presumed that the cost price is the total charge reflected on the invoice.

1 (c) "Cost price" shall not include the supplying and installation of board
2 roads to oil field operators if the installation charges are separately billed to the
3 customer at the time of installation.

4 (d)(i) In the case of interchangeable components located in Louisiana, a
5 taxpayer may elect to determine the cost price of such components as follows:

6 (aa) The taxpayer shall send to the secretary written notice of the calendar
7 month selected by the taxpayer as the first month for the determination of cost price
8 under this Paragraph (the "First Month"). The taxpayer may select any month. The
9 taxpayer shall send to the secretary notice of an election to designate a First Month
10 on the first day of the designated First Month, or ninety days from July 1, 1990,
11 whichever is later.

12 (bb) For the First Month and each month thereafter, cost price shall be based
13 and use tax shall be paid only on one-sixtieth of the aggregate cost price of the
14 interchangeable components deployed and earning revenue within Louisiana during
15 the month, without regard to any credit or other consideration for Louisiana state,
16 political subdivision, or school board use tax previously paid on such
17 interchangeable components.

18 (cc) Any election made under this Paragraph shall be irrevocable for a period
19 of sixty consecutive months inclusive of the First Month. If at any time after the
20 sixty-month period the taxpayer revokes its election, no credit or other consideration
21 for use taxes paid pursuant thereto shall be applied to any use tax liability arising
22 after such revocation.

23 (ii)(aa) For purposes of this Paragraph, "interchangeable component" means
24 a component that is used or stored for use in measurement-while-drilling instruments
25 or systems manufactured or assembled by the taxpayer, which measurement-while-
26 drilling instruments or systems collectively generate eighty percent or more of their
27 annual revenue from their use outside of the state.

28 (bb) "Measurement-while-drilling instruments or systems" means
29 instruments or systems which measure information from a downhole location in a
30 borehole, transmit the information to the surface during the process of drilling the
31 borehole using a wireless technique, and receive and decode the information on the
32 surface.

33 (iii) The method for determining cost price of interchangeable components
34 provided for in this Paragraph shall apply to any use taxes imposed by a local
35 political subdivision or school board. For purposes of that application, the words
36 "political subdivision" or "school board" as the case may be, shall be substituted for
37 the words "Louisiana" or "State" in each instance where those words appear in this
38 Paragraph and an appropriate official of the local political subdivision or school
39 board shall be designated to receive the notices required by this Paragraph.

40 (e) "Cost price" shall not include any amount designated as a cash discount
41 or a rebate by a vendor or manufacturer of any new vehicle subject to the motor
42 vehicle license tax. For purposes of this Paragraph "rebate" means any amount
43 offered by the vendor or manufacturer as a deduction from the listed retail price of
44 the vehicle.

45 (f) The "cost price" of refinery gas shall be fifty-two cents per thousand
46 cubic feet multiplied by a fraction the numerator of which shall be the posted price
47 for a barrel of West Texas Intermediate Crude Oil on December first of the preceding
48 calendar year and the denominator of which shall be twenty-nine dollars, and
49 provided further that such cost price shall be the maximum value placed upon

1 refinery gas by the state and by any political subdivision under any authority or grant
2 of power to levy and collect use taxes.

3 (g) "Cost price", for purposes of the use tax imposed by the state and its
4 political subdivisions, shall exclude any amount that a manufacturer pays directly to
5 a dealer of the manufacturer's product for the purpose of reducing and that actually
6 results in an equivalent reduction in the retail "cost price" of that product. This
7 exclusion shall not apply to the value of the coupons that dealers accept from
8 purchasers as part payment of the "sales price" and that are redeemable by the
9 dealers through manufacturers or their agents. The value of such coupons is deemed
10 to be part of the "cost price" of the product purchased through the use of the coupons.

11 (h)(i) For purposes of a publishing business which distributes its news
12 publications at no cost to readers and pays unrelated third parties to print such news
13 publications, the term "cost price" shall mean only the lesser of the following costs:

14 (aa) The printing cost paid to unrelated third parties to print such news
15 publications, less any itemized freight charges for shipping the news publications
16 from the printer to the publishing business and any itemized charges for paper and
17 ink.

18 (bb) Payments to a dealer or distributor as consideration for distribution of
19 the news publications.

20 (ii) The definition of "cost price" provided for in this Subparagraph shall be
21 applicable to taxes levied by all tax authorities in the state.

22 (i)(i) For purposes of the imposition of the use tax levied by the state and any
23 political subdivision whose boundaries are coterminous with those of the state the
24 cost price of machinery and equipment used by a manufacturer in a plant facility
25 predominately and directly in the actual manufacturing for agricultural purposes or
26 the actual manufacturing process of an item of tangible personal property, which is
27 for ultimate sale to another and not for internal use, at one or more fixed locations
28 within Louisiana, shall be reduced as follows:

29 (aa) For the period ending on June 30, 2005, the cost price shall be reduced
30 by five percent.

31 (bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the
32 cost price shall be reduced by nineteen percent.

33 (cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the
34 cost price shall be reduced by thirty-five percent.

35 (dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the
36 cost price shall be reduced by fifty-four percent.

37 (ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the
38 cost price shall be reduced by sixty-eight percent.

39 (ff) For all periods beginning on or after July 1, 2009, the cost price shall be
40 reduced by one hundred percent.

41 (ii) For purposes of this Subparagraph, the following definitions shall apply:

42 (aa) "Machinery and equipment" means tangible personal property or other
43 property that is eligible for depreciation for federal income tax purposes and that is
44 used as an integral part in the manufacturing of tangible personal property for sale.
45 "Machinery and equipment" shall also mean tangible personal property or other

1 property that is eligible for depreciation for federal income tax purposes and that is
 2 used as an integral part of the production, processing, and storing of food and fiber
 3 or of timber.

4 (I) Machinery and equipment, for purposes of this Subparagraph, also
 5 includes but is not limited to the following:

6 (aaa) Computers and software that are an integral part of the machinery and
 7 equipment used directly in the manufacturing process.

8 (bbb) Machinery and equipment necessary to control pollution at a plant
 9 facility where pollution is produced by the manufacturing operation.

10 (ccc) Machinery and equipment used to test or measure raw materials, the
 11 property undergoing manufacturing or the finished product, when such test or
 12 measurement is a necessary part of the manufacturing process.

13 (ddd) Machinery and equipment used by an industrial manufacturing plant
 14 to generate electric power for self consumption or cogeneration.

15 (eee) Machinery and equipment used primarily to produce a news
 16 publication whether it is ultimately sold at retail or for resale or at no cost. Such
 17 machinery and equipment shall include but not be limited to all machinery and
 18 equipment used primarily in composing, creating, and other prepress operations,
 19 electronic transmission of pages from prepress to press, pressroom operations, and
 20 mailroom operations and assembly activities. The term "news publication" shall
 21 mean any publication issued daily or regularly at average intervals not exceeding
 22 three months, which contains reports of varied character, such as political, social,
 23 cultural, sports, moral, religious, or subjects of general public interest, and
 24 advertising supplements and any other printed matter ultimately distributed with or
 25 a part of such publications.

26 (II) Machinery and equipment, for purposes of this Subparagraph, does not
 27 include any of the following:

28 (aaa) A building and its structural components, unless the building or
 29 structural component is so closely related to the machinery and equipment that it
 30 houses or supports that the building or structural component can be expected to be
 31 replaced when the machinery and equipment are replaced.

32 (bbb) Heating, ventilation, and air-conditioning systems, unless their
 33 installation is necessary to meet the requirements of the manufacturing process, even
 34 though the system may provide incidental comfort to employees or serve, to an
 35 insubstantial degree, nonproduction activities.

36 (ccc) Tangible personal property used to transport raw materials or
 37 manufactured goods prior to the beginning of the manufacturing process or after the
 38 manufacturing process is complete.

39 (ddd) Tangible personal property used to store raw materials or
 40 manufactured goods prior to the beginning of the manufacturing process or after the
 41 manufacturing process is complete.

42 (bb) "Manufacturer" means:

43 (I) A person whose principal activity is manufacturing, as defined in this
 44 Subparagraph, and who is assigned by the Louisiana Workforce Commission a North
 45 American Industrial Classification System code within the agricultural, forestry,
 46 fishing, and hunting Sector 11, the manufacturing Sectors 31-33, the information

1 Sector 511110 as they existed in 2002, or industry code 423930 as a recyclable
2 material merchant wholesaler engaged in manufacturing activities, which must
3 include shredding facilities, as determined by the secretary of the Department of
4 Revenue.

5 (II) A person whose principal activity is manufacturing and who is not
6 required to register with the Louisiana Workforce Commission for purposes of
7 unemployment insurance, but who would be assigned a North American Industrial
8 Classification System code within the agricultural, forestry, fishing, and hunting
9 Sector 11, the manufacturing Sectors 31-33, the information Sector 511110 as they
10 existed in 2002, as determined by the Louisiana Department of Revenue from federal
11 income tax data, if he were required to register with the Louisiana Workforce
12 Commission for purposes of unemployment insurance.

13 (cc) "Manufacturing" means putting raw materials through a series of steps
14 that brings about a change in their composition or physical nature in order to make
15 a new and different item of tangible personal property that will be sold to another.
16 Manufacturing begins at the point at which raw materials reach the first machine or
17 piece of equipment involved in changing the form of the material and ends at the
18 point at which manufacturing has altered the material to its completed form. Placing
19 materials into containers, packages, or wrapping in which they are sold to the
20 ultimate consumer is part of this manufacturing process. Manufacturing, for
21 purposes of this Subparagraph, does not include any of the following:

22 (I) Repackaging or redistributing.

23 (II) The cooking or preparing of food products by a retailer in the regular
24 course of retail trade.

25 (III) The storage of tangible personal property.

26 (IV) The delivery of tangible personal property to or from the plant.

27 (V) The delivery of tangible personal property to or from storage within the
28 plant.

29 (VI) Actions such as sorting, packaging, or shrink wrapping the final
30 material for ease of transporting and shipping.

31 (dd) "Manufacturing for agricultural purposes" means the production,
32 processing, and storing of food and fiber and the production, processing, and storing
33 of timber.

34 (ee) "Plant facility" means a facility, at one or more locations, in which
35 manufacturing, referred to in Sectors 11 and 31-33 of the North American Industrial
36 Classification system as of 2002, of a product of tangible personal property takes
37 place.

38 (ff) "Used directly" means used in the actual process of manufacturing or
39 manufacturing for agricultural purposes.

40 (iii) No person shall be entitled to purchase, use, lease, or rent machinery or
41 equipment as defined herein without payment of the tax imposed by R.S. 47:302,
42 321, and 331 before receiving a certificate of exclusion from the secretary of the
43 Department of Revenue certifying that he is a manufacturer as defined herein.

44 (iv) The secretary of the Department of Revenue is hereby authorized to
45 adopt rules and regulations in order to administer the exclusion provided for in this
46 Subparagraph.

1 (j) For the purpose of the sales and use taxes imposed by the state or any
 2 political subdivision whose boundaries are coterminous with those of the state, the
 3 "cost price" of electric power or energy, or natural gas for the period beginning July
 4 1, 2007 and thereafter, purchased or used by paper or wood products manufacturing
 5 facilities shall not include any of such cost.

6 (k)(i) For purposes of the imposition of the sales and use tax levied by the
 7 state or any political subdivision whose boundaries are coterminous with those of the
 8 state, the tax on the cost price of tangible property consumed in the manufacturing
 9 process, such as fuses, belts, felts, wires, conveyor belts, lubricants, and motor oils
 10 and the tax on the cost price of repairs and maintenance of manufacturing machinery
 11 and equipment shall be reduced as follows:

12 (aa) For the period beginning July 1, 2010, and ending on June 30, 2011, the
 13 state sales and use tax on the cost price shall be reduced by twenty-five percent.

14 (bb) For the period beginning July 1, 2011, and ending June 30, 2012, the
 15 state sales and use tax on the cost price shall be reduced by fifty percent.

16 (cc) For the period beginning July 1, 2012, and ending June 30, 2013, the
 17 state sales and use tax on the cost price shall be reduced by seventy-five percent.

18 (dd) For all periods beginning on and after July 1, 2013, the state sales and
 19 use tax on the cost price shall be reduced by one hundred percent.

20 (ii) For purposes of this Subparagraph, "manufacturer" means a person
 21 whose principal activity is manufacturing and who is assigned an industry group
 22 designation by the United States Census of 3211 through 3222 or 113310 pursuant
 23 to the North American Industry Classification System of 2007.

24 * * *

25 (6)(a) "Hotel" means and includes any establishment engaged in the business
 26 of furnishing sleeping rooms, cottages, or cabins to transient guests, where such
 27 establishment consists of six or more sleeping rooms, cottages, or cabins at a single
 28 business location.

29 (b) For purposes of the sales and use taxes of all tax authorities in this state,
 30 the term "hotel" as defined herein shall not include camp and retreat facilities owned
 31 and operated by nonprofit organizations exempt from federal income tax under
 32 Section 501(a) of the Internal Revenue Code as an organization described in Section
 33 501(c)(3) of the Internal Revenue Code provided that the net revenue derived from
 34 the organizations's property is devoted wholly to the nonprofit organization's
 35 purposes. However, for purposes of this Paragraph, the term "hotel" shall include
 36 camp and retreat facilities which shall sell rooms or other accommodations to
 37 transient guests who are not attending a function of such nonprofit organization that
 38 owns and operates the camp and retreat facilities or a function of another nonprofit
 39 organization exempt from federal income tax under Section 501(a) of the Internal
 40 Revenue Code as an organization described in Section 501(c)(3) of the Internal
 41 Revenue Code. It is the intention of the legislature to tax the furnishing of rooms to
 42 those who merely purchase lodging at such facilities.

43 (c) For purposes of the sales and use taxes of all tax authorities in this state,
 44 the term "hotel", as defined herein, shall not include a temporary lodging facility
 45 which is operated by a nonprofit organization described in Section 501(c)(3) of the
 46 Internal Revenue Code, provided that the facility is devoted exclusively to the
 47 temporary housing, for periods no longer than thirty days' duration, of homeless
 48 transient persons whom the organization determines to be financially incapable of
 49 engaging lodging at a facility defined by Subparagraph (a) of this Paragraph, and

1 further provided that the lodging charge to such persons is no greater than twenty
2 dollars per day.

3 (7)(a) "Lease or rental" means the leasing or renting of tangible personal
4 property and the possession or use thereof by the lessee or renter, for a consideration,
5 without transfer of the title of such property. For the purpose of the leasing or
6 renting of automobiles, "lease" means the leasing of automobiles and the possession
7 or use thereof by the lessee, for a consideration, without the transfer of the title of
8 such property for a one hundred eighty-day period or more. "Rental" means the
9 renting of automobiles and the possession or use thereof by the renter, for a
10 consideration, without the transfer of the title of such property for a period less than
11 one hundred eighty days.

12 (b) The term "lease or rental", however, as herein defined, shall not mean or
13 include the lease or rental made for the purposes of re-lease or re-rental of casing
14 tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, other
15 drilling or related equipment used in connection with the operating, drilling,
16 completion, or reworking of oil, gas, sulphur, or other mineral wells.

17 (c) The term "lease or rental", as herein defined shall not mean or include a
18 lease or rental of property to be used in performance of a contract with the United
19 States Department of the Navy for construction or overhaul of U.S. Naval vessels.

20 (d) The term "lease or rental", as herein defined, shall not mean the lease or
21 rental of airplanes or airplane equipment by a commuter airline domiciled in
22 Louisiana.

23 (e) For purposes of state and political subdivision sales and use tax, the term
24 "lease or rental", as herein defined, shall not mean the lease or rental of items,
25 including but not limited to supplies and equipment, which are reasonably necessary
26 for the operation of free hospitals.

27 (f) For purposes of state and political subdivision sales and use tax, "lease
28 or rental" shall not mean the lease or rental of educational materials or equipment
29 used for classroom instruction by approved parochial and private elementary and
30 secondary schools which comply with the court order from the Dodd Brumfield
31 decision and Section 501(c)(3) of the Internal Revenue Code, limited to books,
32 workbooks, computers, computer software, films, videos, and audio tapes.

33 (g) For purposes of state and political subdivision sales and use tax, "lease
34 or rental" shall not mean the lease or rental of tangible personal property to Boys
35 State of Louisiana, Inc. and Girls State of Louisiana, Inc. which is used by such
36 organizations for their educational and public service programs for youth.

37 (h) For purposes of state and political subdivision sales and use tax, the term
38 "lease or rental" shall not mean or include the lease or rental of motor vehicles by
39 licensed motor vehicle dealers, as defined in R.S. 32:1252(14), or vehicle
40 manufacturers, as defined in R.S. 32:1252(11), for their use in furnishing such leased
41 or rented motor vehicles to their customers in performance of their obligations under
42 warranty agreements associated with the purchase of a motor vehicle or when the
43 applicable warranty has lapsed and the leased or rented motor vehicle is provided to
44 the customer at no charge.

45 (i) For purposes of sales and use taxes levied and imposed by local
46 governmental subdivisions, school boards, and other political subdivisions whose
47 boundaries are not coterminous with those of the state, "lease or rental" by a person
48 shall not mean or include the lease or rental of tangible personal property if such
49 lease or rental is made under the provisions of Medicare.

1 (j) Solely for purposes of the sales and use tax levied by the state or any
 2 political subdivision whose boundaries are coterminous with those of the state, the
 3 term "lease or rental" shall not include the lease or rental in this state of
 4 manufacturing machinery and equipment used or consumed in this state to
 5 manufacture, produce, or extract unblended biodiesel.

6 (k)(i) For purposes of any sales, use, or lease tax levied by the state or any
 7 political subdivision of the state, the term "lease or rental" shall not include the lease
 8 or rental of a crane and related equipment with an operator.

9 (ii) Notwithstanding the provisions of Item (i) of this Subparagraph, cranes
 10 leased or rented with an operator are subject to the provisions of the sales and use tax
 11 law upon first use in Louisiana.

12 (l)(i) For purposes of the sales and use tax levied by all tax authorities in this
 13 state, the term "lease or rental" shall not apply to leases or rentals of pallets which
 14 are used in packaging products produced by a manufacturer.

15 (ii) For purposes of this Subparagraph, the term "manufacturer" shall mean
 16 a person whose primary activity is manufacturing and who is assigned by the
 17 Louisiana Workforce Commission a North American Industrial Classification
 18 System code within the manufacturing sectors 31-33 as they existed in 2002.

19 (8)(a) "Person", except as provided in Subparagraph (c), includes any
 20 individual, firm, copartnership, joint adventure, association, corporation, estate, trust,
 21 business trust, receiver, syndicate, this state, any parish, city and parish,
 22 municipality, district or other political subdivision thereof or any board, agency,
 23 instrumentality, or other group or combination acting as a unit, and the plural as well
 24 as the singular number.

25 (b) Solely for purposes of the payment of state sales or use tax on the lease
 26 or rental or the purchase of tangible personal property or services, "person" shall not
 27 include a regionally accredited independent institution of higher education which is
 28 a member of the Louisiana Association of Independent Colleges and Universities,
 29 if such lease or rental or purchase is directly related to the educational mission of
 30 such institution. However, the term "person" shall include such institution for
 31 purposes of the payment of tax on sales by such institution if the sales are not
 32 otherwise exempt.

33 (c)(i) For purposes of the payment of the state sales and use tax and the sales
 34 and use tax levied by any political subdivision, "person" shall not include this state,
 35 any parish, city and parish, municipality, district, or other political subdivision
 36 thereof, or any agency, board, commission, or instrumentality of this state or its
 37 political subdivisions.

38 (ii) Upon request by any political subdivision for an exemption identification
 39 number, the Department of Revenue shall issue such number. The secretary may
 40 promulgate rules and regulations in accordance with the Administrative Procedure
 41 Act to carry out the provisions of this Item.

42 (d)(i) For purposes of the payment of the state sales and use tax and the sales
 43 and use tax levied by any political subdivision, the term "person" shall not include
 44 a church or synagogue that is recognized by the United States Internal Revenue
 45 Service as entitled to exemption under Section 501(c)(3) of the United States Internal
 46 Revenue Code.

47 (ii) The secretary of the Department of Revenue shall promulgate rules and
 48 regulations defining the terms "church" and "synagogue" for purposes of this
 49 exclusion. The definitions shall be consistent with the criteria established by the

1 U.S. Internal Revenue Service in identifying organizations that qualify for church
2 status for federal income tax purposes.

3 (iii) No church or synagogue shall claim exemption or exclusion from the
4 state sales and use tax or the sales and use tax levied by any political subdivision
5 before having obtained a certificate of authorization from the secretary of the
6 Department of Revenue. The secretary shall develop applications for such
7 certificates. The certificates shall be issued without charge to the institutions that
8 qualify.

9 (iv) The exclusion from the sales and use tax authorized by this
10 Subparagraph shall apply only to purchases of bibles, song books, or literature used
11 for religious instruction classes.

12 (e)(i) For purposes of the payment of the state sales and use tax and the sales
13 and use tax levied by any political subdivision, the term "person" shall not include
14 the Society of the Little Sisters of the Poor.

15 (ii) The secretary of the Department of Revenue shall promulgate rules and
16 regulations for purposes of this exclusion. The definitions shall be consistent with
17 the criteria established by the U.S. Internal Revenue Service in identifying tax-
18 exempt status for federal income tax purposes.

19 (iii) No member of the Society of the Little Sisters of the Poor shall claim
20 exemption or exclusion from the state sales and use tax or the sales and use tax
21 levied by any political subdivision before having obtained a certificate of
22 authorization from the secretary of the Department of Revenue. The secretary shall
23 develop applications for such certificates. The certificates shall be issued without
24 charge to the entities which qualify.

25 (f)(i) For purposes of the payment of sales and use tax levied by this state
26 and any political subdivision whose boundaries are coterminous with those of the
27 state, the term "person" shall not include a nonprofit entity which sells donated goods
28 and spends seventy-five percent or more of its revenues on directly employing or
29 training for employment persons with disabilities or workplace disadvantages.

30 (ii) The secretary shall promulgate rules and regulations for the use of
31 exclusion certificates for purposes of implementation of this Subparagraph. Each
32 nonprofit entity electing to utilize the exclusion provided for in this Subparagraph
33 shall apply for an exclusion certificate annually. Any exclusion certificate granted
34 by the Department of Revenue shall be effective for a one-year period.

35 (iii) The secretary shall provide forms for nonprofit entities to request an
36 exclusion certificate.

37 (9) "Purchaser" means and includes any person who acquires or receives any
38 tangible personal property, or the privilege of using any tangible personal property,
39 or receives any services pursuant to a transaction subject to tax under this Chapter.

40 (10)(a)(i) Solely for the purposes of the imposition of the state sales and use
41 tax, "retail sale" or "sale at retail" means a sale to a consumer or to any other person
42 for any purpose other than for resale as tangible personal property, or for the lease
43 of automobiles in an arm's length transaction, and shall mean and include all such
44 transactions as the secretary, upon investigation, finds to be in lieu of sales; provided
45 that sales for resale or for lease of automobiles in an arm's length transaction must
46 be made in strict compliance with the rules and regulations. Any dealer making a
47 sale for resale or for the lease of automobiles, which is not in strict compliance with
48 the rules and regulations, shall himself be liable for and pay the tax.

1 (ii) Solely for purposes of the imposition of the sales and use tax levied by
 2 a political subdivision or school board, "retail sale" or "sale at retail" shall mean a
 3 sale to a consumer or to any other person for any purpose other than for resale in the
 4 form of tangible personal property, or resale of those services defined in Paragraph
 5 (14) of this Section provided the retail sale of the service is subject to sales tax in this
 6 state, and shall mean and include all such transactions as the collector, upon
 7 investigation, finds to be in lieu of sales; provided that sales for resale be made in
 8 strict compliance with the rules and regulations. Any dealer making a sale for resale,
 9 which is not in strict compliance with the rules and regulations shall himself be liable
 10 for and pay the tax. A local collector shall accept a resale certificate issued by the
 11 Department of Revenue, provided the taxpayer includes the parish of its principal
 12 place of business and local sales tax account number on the state certificate.
 13 However, in the case of an intra-parish transaction from dealer to dealer, the
 14 collector may require that the local exemption certificate be used in lieu of the state
 15 certificate. The department shall accommodate the inclusion of such information on
 16 its resale certificate for such purposes.

17 (iii) "Retail sale" or "sale at retail" for purposes of sales and use taxes
 18 imposed by the state tax on transactions involving the sale for rental of automobiles
 19 which take place on or after January 1, 1991, and by political subdivisions on such
 20 transactions on or after July 1, 1996, and state sales and use taxes imposed tax on
 21 transactions involving the lease or rental of tangible personal property other than
 22 automobiles which take place on or after July 1, 1991, means a sale to a consumer
 23 or to any other person for any purpose other than for resale as tangible personal
 24 property, or for lease or rental in an arm's length transaction in the form of tangible
 25 personal property, and shall mean and include all such transactions as the secretary,
 26 upon investigation, finds to be in lieu of sales; provided that sales for resale or for
 27 lease or rental in an arm's length transaction must be made in strict compliance with
 28 the rules and regulations. Any dealer making a sale for resale or for lease or rental,
 29 which is not in strict compliance with the rules and regulations, shall himself be
 30 liable for and pay the tax. For purposes of the imposition of the tax imposed by any
 31 political subdivision of the state, for the period beginning on July 1, 1999, and
 32 ending on June 30, 2000, the term "retail sale" or "sale at retail" shall not include
 33 one-fourth of the sales price of any tangible personal property which is sold in order
 34 to be leased or rented in an arm's length transaction in the form of tangible personal
 35 property. For purposes of the imposition of the tax imposed by any political
 36 subdivision of the state, for the period beginning on July 1, 2000, and ending on June
 37 30, 2001, the term "retail sale" or "sale at retail" shall not include one-half of the
 38 sales price of any tangible personal property which is sold in order to be leased or
 39 rented in an arm's length transaction in the form of tangible personal property. For
 40 purposes of the imposition of the tax imposed by any political subdivision of the
 41 state, for the period beginning on July 1, 2001, and ending on June 30, 2002, the
 42 term "retail sale" or "sale at retail" shall not include three-fourths of the sales price
 43 of any tangible personal property which is sold in order to be leased or rented in an
 44 arm's length transaction in the form of tangible personal property. Beginning July
 45 1, 2002, for the purposes of imposition of the tax levied by any political subdivision
 46 of the state, the term "retail sale" or "sale at retail" shall not include the sale of any
 47 tangible personal property which is sold in order to be leased or rented in an arm's
 48 length transaction in the form of tangible personal property.

49 (iv) "Retail sale" or "sale at retail", for purposes of sales and use taxes
 50 imposed by the state on transactions involving the sale for rental of automobiles
 51 which take place prior to January 1, 1991, and by political subdivisions on such
 52 transactions prior to July 1, 1996, and imposed on transactions involving the lease
 53 or rental of tangible personal property other than autos which take place prior to July
 54 1, 1991, and for purposes of local sales and use taxes levied by political subdivisions
 55 except for transactions involving the sale for rental of automobiles on or after July
 56 1, 1996, means a sale to a consumer or to any other person for any purpose other
 57 than for resale in the form of tangible personal property, and shall mean and include
 58 all such transactions as the secretary, upon investigation, finds to be in lieu of sales;

1 provided that sales for resale must be made in strict compliance with the rules and
 2 regulations. Any dealer making a sale for resale, which is not in strict compliance
 3 with the rules and regulations, shall himself be liable for and pay the tax. However,
 4 contrary provisions of law notwithstanding, any political subdivision may, by
 5 ordinance, adopt the definition of "retail sale" or "sale at retail" provided in Item (iii)
 6 of this Subparagraph for purposes of the imposition of its sales and use tax.

7 (v) Became null and void on June 30, 2006.

8 (vi) Solely for purposes of the payment of state sales and use tax, until
 9 January 1, 2007, the term "sale at retail" shall not include purchases made in
 10 connection with the filming or production of a motion picture by a motion picture
 11 production company which has been relieved from the payment of state sales and use
 12 tax under the provisions of Chapter 12 of Subtitle II of this Title, also known as the
 13 "Louisiana Motion Picture Incentive Act". This exclusion shall be retroactively
 14 revoked if it is determined that a motion picture production company that has been
 15 relieved from payment of state sales and use tax under Chapter 12 failed to meet the
 16 conditions of such relief.

17 (b)(i) Solely for purposes of the sales and use tax levied by the state, the sale
 18 of tangible personal property to a dealer who purchases said property for resale
 19 through coin-operated vending machines shall be considered a "sale at retail", subject
 20 to such tax. The subsequent resale of the property by the dealer through
 21 coin-operated vending machines shall not be considered a "sale at retail".

22 (ii) Solely for purposes of the sales and use tax levied by political
 23 subdivisions, the term "sale at retail" shall include the sale of tangible personal
 24 property by a dealer through coin-operated vending machines.

25 (c)(i)(aa) The term "sale at retail" does not include sale of materials for
 26 further processing into articles of tangible personal property for sale at retail.

27 (bb) Solely for purposes of the sales and use tax levied by the state, natural
 28 gas when used in the production of iron in the process known as the "direct reduced
 29 iron process" is not a catalyst and is recognized by the legislature to be a material for
 30 further processing into an article of tangible personal property for sale at retail.

31 (ii)(aa) Solely for purposes of the sales and use tax levied by the state, the
 32 term "sale at retail" does not include sales of electricity for chlor-alkali
 33 manufacturing processes.

34 (bb) The term "sale at retail" does not include an isolated or occasional sale
 35 of tangible personal property by a person not engaged in such business.

36 (d) The term "sale at retail" does not include the sale of any human tissue
 37 transplants, which shall be defined to include all human organs, bone, skin, cornea,
 38 blood, or blood products transplanted from one individual into another recipient
 39 individual.

40 (e) The term "sale at retail" does not include the sale of raw agricultural
 41 commodities, including but not limited to feed, seed, and fertilizer, to be utilized in
 42 preparing, finishing, manufacturing, or producing crops or animals for market. The
 43 Department of Agriculture and Forestry may develop and promulgate guidelines to
 44 determine who meets this definition. Any person meeting such guidelines shall
 45 receive a certificate from the Department of Agriculture and Forestry indicating that
 46 such person is eligible to purchase such items without paying tax thereon.

47 (f) Notwithstanding any other law to the contrary, for purposes of the
 48 imposition of the sales and use tax of any political subdivision, the sale of a vehicle

1 subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) shall be
2 deemed to be a "retail sale" or a "sale at retail":

3 (i) In the political subdivision of the principal residence of the purchaser if
4 the vehicle is purchased for private use, or

5 (ii) In the political subdivision of the principal location of the business if the
6 vehicle is purchased for commercial use, unless the vehicle purchased for
7 commercial use is assigned, garaged, and used outside of such political subdivision,
8 in which case the sale shall be deemed a "retail sale" or a "sale at retail" in the
9 political subdivision where the vehicle is assigned, garaged, and used.

10 (g) The term "retail sale" does not include a sale of corporeal movable
11 property which is intended for future sale to the United States government or its
12 agencies, when title to such property is transferred to the United States government
13 or its agencies prior to the incorporation of that property into a final product.

14 (h) The term "sale at retail" does not include the sale of food items by youth
15 serving organizations chartered by congress.

16 (i) The term "sale at retail" does not include the purchase of a new school bus
17 or a used school bus which is less than five years old by an independent operator,
18 when such bus is to be used exclusively in a public school system. This exclusion
19 shall apply to all sales and use taxes levied by any local political subdivision.

20 (j) The term "sale at retail" does not include the sale of tangible personal
21 property to food banks, as defined in R.S. 9:2799.

22 (k) The term "sale at retail" shall not include the sale of airplanes or airplane
23 equipment or parts to a commuter airline domiciled in Louisiana.

24 (l) Solely for purposes of the state sales and use tax, the term "sale at retail"
25 shall not include the sale of a pollution control device or system. Pollution control
26 device or system shall mean any tangible personal property approved by the
27 Department of Revenue and the Department of Environmental Quality and sold or
28 leased and used or intended for the purpose of eliminating, preventing, treating, or
29 reducing the volume or toxicity or potential hazards of industrial pollution of air,
30 water, groundwater, noise, solid waste, or hazardous waste in the state of Louisiana.
31 For the purposes of any sales and use tax levied by a political subdivision, the term
32 "sale at retail" shall include the sale of a pollution control device or system. In order
33 to qualify, the pollution control device or system must demonstrate either: a net
34 decrease in the volume or toxicity or potential hazards of pollution as a result of the
35 installation of the device or system; or that installation is necessary to comply with
36 federal or state environmental laws or regulations.

37 (m) For purposes of sales and use taxes imposed or levied by the state or any
38 political subdivision, the term "sale at retail" shall not include the sales of Louisiana-
39 manufactured or Louisiana-assembled passenger aircraft with a maximum capacity
40 of eight persons, if, after all transportation, including transportation by the purchaser,
41 has been completed, the aircraft is ultimately received by the purchaser outside of
42 Louisiana. The place at which the aircraft is ultimately received shall be considered
43 as the place at which the aircraft is stored after all transportation has been completed.

44 (n) For purposes of sales and use taxes imposed or levied by the state or any
45 political subdivision thereof, the term "sale at retail" shall not include the sales of
46 pelletized paper waste when purchased for use as combustible fuel by an electric
47 utility or in an industrial manufacturing, processing, compounding, reuse, or
48 production process, including the generation of electricity or process steam, at a
49 fixed location in this state. However, such sale shall not be excluded unless the

1 purchaser has signed a certificate stating that the fuel purchased is for the exclusive
 2 use designated herein. For purposes of this Subparagraph, "pelletized paper waste"
 3 means pellets produced from discarded waste paper that has been diverted or
 4 removed from solid waste which is not marketable for recycling and which is wetted,
 5 extruded, shredded, or formulated into compact pellets of various sizes for use as a
 6 supplemental fuel in a permitted boiler.

7 (o) For the purposes of sales and use taxes imposed or levied by the state or
 8 any local governmental subdivision or school board, the term "sale at retail" shall not
 9 include the sale or purchase of equipment used in fire fighting by bona fide volunteer
 10 and public fire departments.

11 (p) For purposes of state and political subdivision sales and use tax, the term
 12 "sale at retail" shall not include the sale of items, including but not limited to
 13 supplies and equipment, or the sale of services as provided in this Section, which are
 14 reasonably necessary for the operation of free hospitals.

15 (q) For purposes of state and political subdivision sales and use tax, the term
 16 "sale at retail" shall not include:

17 (i) The sale of tangible personal property by approved parochial and private
 18 elementary and secondary schools which comply with the court order from the Dodd
 19 Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, or students,
 20 administrators, or teachers, or other employees of the school, if the money from such
 21 sales, less reasonable and necessary expenses associated with the sale, is used solely
 22 and exclusively to support the school or its program or curricula. This exclusion
 23 shall not be construed to allow tax-free sales to students or their families by
 24 promoters or regular commercial dealers through the use of schools, school faculty,
 25 or school facilities.

26 (ii) The sale to approved parochial and private elementary and secondary
 27 schools which comply with the court order from the Dodd Brumfield decision and
 28 Section 501(c)(3) of the Internal Revenue Code of educational materials or
 29 equipment used for classroom instruction limited to books, workbooks, computers,
 30 computer software, films, videos, and audio tapes.

31 (r) For purposes of state and political subdivision sales and use tax, the term
 32 "sale at retail" shall not include the sale of tangible personal property to Boys State
 33 of Louisiana, Inc. and Girls State of Louisiana, Inc. which is used by such
 34 organizations for their educational and public service programs for youth.

35 (s) The term "sale at retail" or "retail sale", for purposes of sales and use
 36 taxes imposed by the state or any political subdivision or other taxing entity, shall
 37 not include any charge, fee, money, or other consideration received, given, or paid
 38 for the performance of funeral directing services. For purposes of this Subparagraph,
 39 "funeral directing services" means the operation of a funeral home, or by way of
 40 illustration and not limitation, any service whatsoever connected with the
 41 management of funerals, or the supervision of hearses or funeral cars, the cleaning
 42 or dressing of dead human bodies for burial, and the performance or supervision of
 43 any service or act connected with the management of funerals from time of death
 44 until the body or bodies are delivered to the cemetery, crematorium, or other agent
 45 for the purpose of disposition. However, such services shall not mean or include the
 46 sale, lease, rental, or use of any tangible personal property as those terms are defined
 47 in this Section.

48 (t) For purposes of sales and use taxes levied by the state or any political
 49 subdivision of the state, the term "sale at retail" shall not include the transfer of title
 50 to or possession of telephone directories by an advertising company that is not

1 affiliated with a provider of telephone services if the telephone directories will be
2 distributed free of charge to the recipients of the telephone directories.

3 (u) For purposes of sales and use taxes levied and imposed by local
4 governmental subdivisions, school boards, and other political subdivisions whose
5 boundaries are not coterminous with those of the state, "sale at retail" by a person
6 shall not mean or include the sale of tangible personal property if such sale is made
7 under the provisions of Medicare.

8 (v) For purposes of the imposition of sales and use taxes imposed or levied
9 by all taxing authorities in the state, in the case of the sale or other disposition by a
10 dealer of any cellular, PCS, or wireless telephone, or any electronic accessories that
11 are physically connected with such telephones and personal communication devices
12 used in connection with the sale or use of mobile telecommunications services, the
13 term "retail sale" or "sale at retail" shall mean and include the sale or any other
14 disposition of such cellular, PCS, or wireless telephone, any electronic accessories
15 that are physically connected with such telephones and personal communication
16 devices by the dealer to the purchaser, but shall not mean or include the withdrawal,
17 use, distribution, consumption, storage, donation, or any other disposition of any
18 such cellular, PCS, or wireless telephone, any electronic accessories that are
19 physically connected with such telephones, and personal communication devices by
20 the dealer.

21 (w) For purposes of the imposition of sales and use taxes imposed or levied
22 by any political subdivision of the state, in the case of the sale or other disposition
23 by a dealer of any cellular telephone, PCS telephone, wireless telephone, or other
24 wireless personal communication device that is used in connection with the sale or
25 use of mobile telecommunications services, or any electronic accessory that is
26 physically connected with any such telephone or personal communication device, the
27 term "retail sale" or "sale at retail" shall mean and include the sale or any other
28 disposition of any such telephone, other personal communication device, or
29 electronic accessory.

30 (x) For purposes of the sales and use tax imposed by the state or any political
31 subdivision whose boundaries are coterminous with those of the state, the terms
32 "retail sale" or "sale at retail" shall not include the following:

33 (i) The sale or purchase by a person of any fuel or gas, including but not
34 limited to butane and propane.

35 (ii) Beginning July 1, 2008, the sale or purchase by any person of butane and
36 propane.

37 (y)(i) Solely for the purposes of sales and use taxes levied by the state or any
38 political subdivision whose boundaries are coterminous with those of the state, the
39 term "sale at retail" shall not include the sale of manufacturing machinery and
40 equipment used or consumed in this state to manufacture, produce, or extract
41 unblended biodiesel.

42 (ii) As used in this Subparagraph, the following words and phrases have the
43 meaning ascribed to them:

44 (aa) "Manufacturing machinery and equipment" means tangible property
45 used or consumed, or held for use or consumption, as an integral part of a biodiesel
46 manufacturing, production, or extraction facility, process, or item of equipment.
47 Property shall be considered to be an integral part of such biodiesel manufacturing,
48 production, or extraction facility, process, or item of equipment only if such property
49 is used or consumed directly in the manufacturing, production, or extraction process
50 or is part of, physically attached to, or otherwise directly associated with such

1 property. Property, the installation of which is reasonably necessary for the proper
 2 installation, operation, maintenance of property which directly results in such
 3 manufacturing, production, or extraction shall be considered as directly associated
 4 with such property.

5 (bb) "Unblended biodiesel" means a fuel comprised of mono-alkyl esters of
 6 long chain fatty acids derived from vegetable oils or animal fats, designated B100,
 7 and meeting the requirements of the definition provided for in D 6751 of the
 8 American Society of Testing and Materials (ATDM D 6751), before such fuel is
 9 blended with a petroleum-based diesel fuel.

10 (z) Solely for the purposes of sales and use taxes levied by the state or any
 11 political subdivision whose boundaries are coterminous with those of the state, the
 12 term "sale at retail" shall not include the sale of any alternative substance when such
 13 alternative substance is used as a fuel by a manufacturer. "Alternative substance"
 14 means any substance other than oil and natural gas and any product of oil and natural
 15 gas. "Alternative substance" shall include petroleum coke, landfill gas, reclaimed
 16 or waste oil, unblended biodiesel, or tire-derived fuel, but not coal, lignite, refinery
 17 gas, nuclear fuel, or electricity. "Manufacturer" means a person whose principal
 18 activity is manufacturing and who is assigned by the Louisiana Workforce
 19 Commission a North American Industrial Classification System code with the
 20 agricultural, forestry, fishing, and hunting Sector 11 or the manufacturing Sectors 31-
 21 33 as they existed in 2002.

22 (aa)(i) For purposes of sales and use taxes imposed or levied by the state or
 23 any political subdivision of the state, the term "sale at retail" shall not include the
 24 sale of toys to a non-profit organization exempt from federal taxation pursuant to
 25 Section 501(c)(3) of the Internal Revenue Code if the sole purpose of the purchasing
 26 organization is to donate toys to minors and the toys are, in fact, donated.

27 (ii) The exclusion provided in this Subparagraph shall not apply if the
 28 donation is intended to ultimately yield a profit to a promoter of the organization or
 29 to any individual contracted to provide services or equipment, or both, to the
 30 organization.

31 (iii) A certificate of exclusion shall be obtained from the secretary or the tax
 32 collector of the political subdivision, under such regulations as he shall prescribe, in
 33 order for nonprofit organizations to qualify for the exclusion provided for in this
 34 Subparagraph.

35 (bb) For purposes of sales and use taxes imposed or levied by the state, the
 36 terms "retail sale" and "sale at retail" shall not include sales of natural gas to be held,
 37 used, or consumed in providing natural gas storage services or operating natural gas
 38 storage facilities.

39 (cc) For purposes of the sales and use tax imposed by the state or any
 40 political subdivision of the state, the terms "retail sale" or "sale at retail" shall not
 41 mean or include the purchase of textbooks and course-related software by a private
 42 postsecondary academic degree-granting institution, accredited by a national or
 43 regional commission that is recognized by the United States Department of
 44 Education and is licensed by the Board of Regents, which institution has its main
 45 location within this state and offers only online instruction, when all of the following
 46 apply:

47 (i) The textbooks and course-related software are physically outside of this
 48 state when purchased from a vendor outside of this state and then imported into this
 49 state.

50 (ii) The first student use of the textbooks and course-related software occurs
 51 outside of this state.

1 (iii) The textbooks and course-related software are provided to the student
 2 free of charge.

3 (dd) For purposes of sales and use taxes imposed or levied by the state, the
 4 terms "retail sale" or "sale at retail" shall not include the purchase of food items for
 5 school lunch or breakfast programs by nonpublic elementary or secondary schools
 6 which participate in the National School Lunch and School Breakfast programs or
 7 the purchase of food items by nonprofit corporations which serve students in
 8 nonpublic elementary or secondary schools and which participate in the National
 9 School Lunch and School Breakfast programs.

10 (ee)(i) Solely for the purposes of the imposition of the state sales and use tax,
 11 the term "retail sale" and "sale at retail" shall not include the sale of any storm
 12 shutter device.

13 (ii) As used in this Subparagraph, "storm shutter device" means materials
 14 and products manufactured, rated, and marketed specifically for the purpose of
 15 preventing window damage from storms.

16 (iii) The secretary of the Department of Revenue, in consultation with the
 17 Department of Insurance, shall promulgate such rules and regulations in accordance
 18 with the Administrative Procedure Act as may be necessary to carry out the
 19 provisions of this Subparagraph.

20 (ff) For purposes of sales taxes imposed by the state or any political
 21 subdivision of the state, the term "retail sale" or "sale at retail" shall not include sales
 22 of tangible personal property by the Military Department, state of Louisiana, which
 23 occur on an installation or other property owned or operated by the Military
 24 Department.

25 (gg) For purposes of sales and use tax imposed by the state or any political
 26 subdivision of the state, the term "sale at retail" shall not include the sale of
 27 anthropogenic carbon dioxide for use in a qualified tertiary recovery project
 28 approved by the assistant secretary of the office of conservation of the Department
 29 of Natural Resources pursuant to R.S. 47:633.4.

30 (hh) For purposes of sales and use tax imposed by the state, any political
 31 subdivision whose boundaries are coterminous with those of the state, or any other
 32 political subdivision, the term "sale at retail" shall not include the sale of tangible
 33 personal property at an event providing Louisiana heritage, culture, crafts, art, food,
 34 and music which is sponsored by a domestic nonprofit organization that is exempt
 35 from tax under Section 501(c)(3) of the Internal Revenue Code. The provisions of
 36 this Subparagraph shall apply only to an event which transpires over a minimum of
 37 seven but not more than twelve days and has a five-year annual average attendance
 38 of at least three hundred thousand over the duration of the event. For purposes of
 39 determining the five-year annual average attendance, the calculation shall include the
 40 total annual attendance for each of the five most recent years. The provisions of this
 41 Subparagraph shall apply only to sales by the sponsor of the event.

42 * * *

43 (13)(a) "Sales price" means the total amount for which tangible personal
 44 property is sold, less the market value of any article traded in including any services,
 45 except services for financing, that are a part of the sale valued in money, whether
 46 paid in money or otherwise, and includes the cost of materials used, labor or service
 47 costs, except costs for financing which shall not exceed the legal interest rate and a
 48 service charge not to exceed six percent of the amount financed, and losses; provided
 49 that cash discounts allowed and taken on sales shall not be included, nor shall the
 50 sales price include the amount charged for labor or services rendered in installing,
 51 applying, remodeling, or repairing property sold.

1 (b) The term "sales price" shall not include any amount designated as a cash
 2 discount or a rebate by the vendor or manufacturer of any new vehicle subject to the
 3 motor vehicle license tax. For purposes of this Paragraph "rebate" means any
 4 amount offered by a vendor or manufacturer as a deduction from the listed retail
 5 price of the vehicle.

6 (c) "Sales price", shall not include the first fifty thousand dollars of the sale
 7 price of new farm equipment used in poultry production.

8 (d) Notwithstanding any other provision of law to the contrary, for purposes
 9 of state and political subdivision sales and use tax, the "sales price" of refinery gas,
 10 except for feedstock, not ultimately consumed as an energy source by the person who
 11 owns the facility in which the refinery gas is created as provided for in Subparagraph
 12 (18)(d) of this Section, but sold to another person, whether at retail or wholesale,
 13 shall be fifty-two cents per thousand cubic feet multiplied by a fraction the
 14 numerator of which shall be the posted price for a barrel of West Texas Intermediate
 15 Crude Oil on December first of the preceding calendar year and the denominator of
 16 which shall be twenty-nine dollars, and provided further that such sales price shall
 17 be the maximum value placed upon refinery gas by the state and by any political
 18 subdivision under any authority or grant of power to levy and collect sales or use
 19 taxes, and such sale shall be taxable.

20 (e) The term "sales price", for purposes of the sales tax imposed by the state
 21 and its political subdivisions, shall exclude any amount that a manufacturer pays
 22 directly to a dealer of the manufacturer's product for the purpose of reducing and that
 23 actually results in an equivalent reduction in the retail "sales price" of that product.
 24 This exclusion shall not apply to the value of the manufacturer's coupons that dealers
 25 accept from purchasers as part payment of the "sales price" and that are redeemable
 26 by the dealers through manufacturers or their agents. The value of such coupons is
 27 deemed to be part of the "sales price" of the product purchased through the use of the
 28 coupons.

29 (f) The term "sales price" shall exclude any charge, fee, money, or other
 30 consideration received, given, or paid for the performance of funeral directing
 31 services as defined in Subparagraph (10)(s) of this Section.

32 (g) For purposes of the imposition of sales and use taxes imposed or levied
 33 by all taxing authorities in the state, in the case of the retail sale by a dealer of any
 34 cellular, PCS, or wireless telephone, any electronic accessories that are physically
 35 connected with such telephones and personal communications devices used in
 36 connection with the sale or use of mobile telecommunications services, as defined
 37 in R.S. 47:301(10)(v), the term "sales price" shall mean and include only the amount
 38 of money, if any, actually received by the dealer from the purchaser for each such
 39 cellular, PCS, or wireless telephone and any electronic accessories that are physically
 40 connected with such telephones and personal communication devices, but shall not
 41 include (i) any amount received by the dealer from the purchaser for providing
 42 mobile telecommunications services, or (ii) any commissions, fees, rebates, or other
 43 amounts received by the dealer from any source other than the purchaser as a result
 44 of or in connection with the sale of the cellular, PCS, or wireless telephone, any
 45 electronic accessories that are physically connected with such telephones and
 46 personal communication devices.

47 (h) For the purpose of the imposition of sales and use tax imposed or levied
 48 by all taxing authorities in the state of any cellular, PCS, or wireless telephone used
 49 in connection with the sale or use of mobile telecommunications services, as defined
 50 in R.S. 47:301(10)(v), after January 1, 2002, the term "sales price" shall mean and
 51 include the greater of (i) the amount of money actually received by the dealer from
 52 the purchaser for each such telephone, or (ii) twenty-five percent of the cost of such
 53 telephone to the dealer, but shall not include any amount received by the dealer from

1 the purchaser for providing mobile telecommunications services or any
 2 commissions, fees, rebates, or other amounts received by the dealer from any source
 3 other than the purchaser as a result of or in connection with the sale of the telephone.

4 (i)(i) For purposes of a publishing business which distributes its news
 5 publications at no cost to readers and pays unrelated third parties to print such news
 6 publications, the term "sales price" shall mean only the lesser of the following costs:

7 (aa) The printing cost paid to unrelated third parties to print such news
 8 publications, less any itemized freight charges for shipping the news publications
 9 from the printer to the publishing business and any itemized charges for paper and
 10 ink.

11 (bb) Payments to a dealer or distributor as consideration for distribution of
 12 the news publications.

13 (ii) The definition of "sales price" provided for in this Subparagraph shall be
 14 applicable to taxes levied by all tax authorities in the state.

15 (j) For the purpose of the imposition of sales and use tax imposed or levied
 16 by any political subdivision of the state, in the case of any retail sale or sale at retail,
 17 of any cellular telephone, PCS telephone, or wireless telephone used in connection
 18 with the sale or use of mobile telecommunications services, as defined in R.S.
 19 47:301(10)(w), or any electronic accessory that is physically connected with any
 20 such telephone or personal communication device, the term "sales price" shall mean
 21 and include the greater of (i) the amount of money, if any, actually received by the
 22 dealer from the purchaser at the time of the retail sale or sale at retail by the dealer
 23 to the purchaser for each such telephone, personal communication device, or
 24 electronic accessory, or (ii) twenty-five percent of the cost of such telephone to the
 25 dealer, but shall not include any amount received by the dealer from the purchaser
 26 for providing mobile telecommunications services or any commissions, fees, rebates,
 27 activation charges, or other amounts received by the dealer from any source other
 28 than the purchaser as a result of or in connection with the sale of the telephone.

29 (k)(i) For purposes of the imposition of the sales tax levied by the state and
 30 any political subdivision whose boundaries are coterminous with those of the state,
 31 the sales price of machinery and equipment purchased by a manufacturer for use in
 32 a plant facility predominately and directly in the actual manufacturing for
 33 agricultural purposes or the actual manufacturing process of an item of tangible
 34 personal property, which is for ultimate sale to another and not for internal use, at
 35 one or more fixed locations within Louisiana shall be reduced as follows:

36 (aa) For the period ending on June 30, 2005, the sales price shall be reduced
 37 by five percent.

38 (bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the
 39 sales price shall be reduced by nineteen percent.

40 (cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the
 41 sales price shall be reduced by thirty-five percent.

42 (dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the
 43 sales price shall be reduced by fifty-four percent.

44 (ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the
 45 sales price shall be reduced by sixty-eight percent.

46 (ff) For all periods beginning on or after July 1, 2009, the sales price shall
 47 be reduced by one hundred percent.

1 (ii) For purposes of this Subparagraph, "machinery and equipment",
 2 "manufacturer", "manufacturing", "manufacturing for agricultural purposes", "plant
 3 facility", and "used directly" shall have the same meaning as defined in R.S.
 4 47:301(3)(i)(ii).

5 (iii) No person shall be entitled to purchase, use, lease, or rent machinery or
 6 equipment as defined herein without payment of the tax imposed by R.S. 47:302,
 7 321, and 331 before receiving a certificate of exclusion from the secretary of the
 8 Department of Revenue certifying that he is a manufacturer as defined herein.

9 (iv) The secretary of the Department of Revenue is hereby authorized to
 10 adopt rules and regulations in order to administer the exclusion provided for in this
 11 Subparagraph.

12 (l)(i) For purposes of the payment of the state sales and use tax and the sales
 13 and use tax levied by any political subdivision, the term "sales price" shall not
 14 include the price of specialty items sold to members for fund-raising purposes by
 15 nonprofit carnival organizations domiciled within Louisiana and participating in a
 16 parade sponsored by a carnival organization.

17 (ii) The secretary of the Department of Revenue shall promulgate rules and
 18 regulations for purposes of this exclusion.

19 (iii) No nonprofit carnival organization domiciled within Louisiana and
 20 participating in a parade sponsored by a carnival organization shall claim exemption
 21 or exclusion from the state sales and use tax or the sales and use tax levied by any
 22 political subdivision before having obtained a certificate of authorization from the
 23 secretary of the Department of Revenue. The secretary shall develop applications
 24 for such certificates. The certificates shall be issued without charge to the entities
 25 which qualify.

26 (m) For purposes of the sales and use tax imposed by the state or any
 27 political subdivision whose boundaries are coterminous with those of the state, the
 28 "sales price" of electric power or energy, or natural gas for the period beginning July
 29 1, 2007, and thereafter, sold for use by paper or wood products manufacturing
 30 facilities shall not include any of such price.

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

32 (a) The furnishing of sleeping rooms, cottages or cabins by hotels.

33 (b)(i) The sale of admissions to places of amusement, to athletic
 34 entertainment other than that of schools, colleges, and universities, and recreational
 35 events, and the furnishing, for dues, fees, or other consideration of the privilege of
 36 access to clubs or the privilege of having access to or the use of amusement,
 37 entertainment, athletic, or recreational facilities; but, the term "sales of services" shall
 38 not include membership fees or dues of nonprofit, civic organizations, including by
 39 way of illustration and not of limitation the Young Men's Christian Association, the
 40 Catholic Youth Organization, and the Young Women's Christian Association.

41 (ii) Places of amusement shall not include "museums", which are hereby
 42 defined as public or private nonprofit institutions which are organized on a permanent
 43 basis for essentially educational or aesthetic purposes and which use professional staff
 44 to do all of the following:

45 (aa) Own or use tangible objects, whether animate or inanimate.

46 (bb) Care for those objects.

- 1 (cc) Exhibit them to the public on a regular basis.
- 2 (iii) Museums include but are not limited to the following institutions:
- 3 (aa) Museums relating to art, history, including historic buildings, natural
4 history, science, and technology.
- 5 (bb) Aquariums and zoological parks.
- 6 (cc) Botanical gardens and arboretums.
- 7 (dd) Nature centers.
- 8 (ee) Planetariums.
- 9 (iv) For purposes of the sales and use taxes of all tax authorities in the state
10 , the term "places of amusement" as used herein shall not include camp and retreat
11 facilities owned and operated by nonprofit organizations exempt from federal income
12 tax under Section 501(a) of the Internal Revenue Code as an organization described
13 in Section 501(c)(3) of the Internal Revenue Code provided that the net revenue
14 derived from the organization's property is devoted wholly to the nonprofit
15 organization's purposes.
- 16 (c) The furnishing of storage or parking privileges by auto hotels and parking
17 lots.
- 18 (d) The furnishing of printing or overprinting, lithographic, multilith, blue
19 printing, photostating or other similar services of reproducing written or graphic
20 matter.
- 21 (e) The furnishing of laundry, cleaning, pressing and dyeing services,
22 including by way of extension and not of limitation, the cleaning and renovation of
23 clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for
24 clothing, furs, and rugs. The service shall be taxable at the location where the
25 laundered, cleaned, pressed, or dyed article is returned to the customer.
- 26 (f) The furnishing of cold storage space, except that space which is furnished
27 pursuant to a bailment arrangement, and the furnishing of the service of preparing
28 tangible personal property for cold storage where such service is incidental to the
29 operation of storage facilities.
- 30 (g)(i)(aa) The furnishing of repairs to tangible personal property, including
31 but not restricted to the repair and servicing of automobiles and other vehicles,
32 electrical and mechanical appliances and equipment, watches, jewelry, refrigerators,
33 radios, shoes, and office appliances and equipment.
- 34 (bb)(I) For purposes of the sales and use tax levied by the state and by tax
35 authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible
36 personal property shall be excluded from sales of services, as defined in this
37 Subparagraph, when the repaired property is (1) delivered to a common carrier or to
38 the United States Post Office for transportation outside the state, or (2) delivered
39 outside the state by use of the repair dealer's own vehicle or by use of an independent
40 trucker. However, as to aircraft, delivery may be by the best available means. This
41 exclusion shall not apply to sales and use taxes levied by any other parish,
42 municipality or school board. However, any other parish, municipality or school
43 board may apply the exclusion as defined in this Subparagraph to sales or use taxes
44 levied by any such parish, municipality, or school board. Offshore areas shall not be
45 considered another state for the purpose of this Subparagraph.

1 (II) For purposes of the sales and use tax levied by the tax authorities in
2 Calcasieu Parish, charges for the furnishing of repairs to aircraft shall be excluded
3 from sales of services, as defined in this Subparagraph, provided that the repairs are
4 performed at an airport with a runway that is at least ten thousand feet long, one
5 hundred sixty feet wide, and fourteen inches thick.

6 (ii) For the purposes of this Subparagraph, tangible personal property shall
7 include machinery, appliances, and equipment which have been declared immovable
8 by declaration under the provisions of Article 467 of the Louisiana Civil Code, and
9 things which have been separated from land, buildings, or other constructions
10 permanently attached to the ground or their component parts as defined in Article 466
11 of the Civil Code.

12 (iii)(aa) For purposes of the sales and use taxes imposed by the state or any
13 of its political subdivisions, sale of services shall not include the labor, or sale of
14 materials, services, and supplies, used for the repairing, renovating, or converting of
15 any drilling rig, or machinery and equipment which are component parts thereof,
16 which is used exclusively for the exploration or development of minerals outside the
17 territorial limits of the state in Outer Continental Shelf waters.

18 (bb) For the purposes of this Subitem, "drilling rig" means any unit or
19 structure, along with its component parts, which is used primarily for drilling,
20 workover, intervention or remediation of wells used for exploration or development
21 of minerals and "component parts" means any machinery or equipment necessary for
22 a drilling rig to perform its exclusive function of exploration or development of
23 minerals.

24 (h) The term "sale of service" shall not include an action performed pursuant
25 to a contract with the United States Department of the Navy for construction or
26 overhaul of U.S. Naval vessels.

27 (i) Solely for purposes of the sales and use tax levied by the state, the
28 furnishing of telecommunications services for compensation, in accordance with the
29 provisions of R.S. 47:301.1. Local political subdivisions are prohibited from levying
30 a sales and use tax on telecommunications services not in effect on July 1, 1990,
31 provided, however, that the provisions of this Subparagraph shall not be construed to
32 prohibit the levy or collection of any franchise, excise, gross receipts, or similar tax
33 or assessment by any political subdivision of the state as defined in Article VI,
34 Section 44(2) of the Constitution of Louisiana.

35 (j) Notwithstanding any provision of law to the contrary, for purposes of sales
36 or use taxation by the state or any local political subdivision, the term "sales of
37 services" shall not mean or include any funeral directing services as defined in
38 Subparagraph (10)(s) of this Section. Subject to approval by the House Committee on
39 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs, the state
40 Department of Revenue shall devise a formula for the calculation of the tax.

41 (k) For purposes of sales and use tax imposed by the state, any political
42 subdivision whose boundaries are coterminous with those of the state, or any other
43 political subdivision, the term "sales of services" shall not mean or include admission
44 charges for, outside gate admissions to, or parking fees associated with an event
45 providing Louisiana heritage, culture, crafts, art, food, and music which is sponsored
46 by a domestic nonprofit organization that is exempt from tax under Section 501(c)(3)
47 of the Internal Revenue Code. The provisions of this Subparagraph shall apply only
48 to an event which transpires over a minimum of seven but not more than twelve days
49 and has a five-year annual average attendance of at least three hundred thousand over
50 the duration of the event. For purposes of determining the five-year annual average
51 attendance, the calculation shall include the total annual attendance for each of the
52 five most recent years. The provisions of this Subparagraph shall apply only to

1 admission charges for, outside gate admissions to, or parking fees associated with an
 2 event when the charges and fees are payable to or for the benefit of the sponsor of the
 3 event.

4 (15) "Storage" means and includes any keeping or retention in the taxing
 5 jurisdiction of tangible personal property for use or consumption within the taxing
 6 jurisdiction or for any purpose other than for sale at retail in the regular course of
 7 business.

8 (16)(a) "Tangible personal property" means and includes personal property
 9 which may be seen, weighed, measured, felt or touched, or is in any other manner
 10 perceptible to the senses.

11 (b) The term "tangible personal property" shall not include:

12 (i) Stocks, bonds, notes, or other obligations or securities.

13 (ii) Gold, silver, or numismatic coins, or platinum, gold, or silver bullion.

14 (iii) Proprietary geophysical survey information or geophysical data analysis
 15 furnished under a restricted use agreement even though transferred in the form of
 16 tangible personal property.

17 (c) The term "tangible personal property" shall not include the repair of a
 18 vehicle by a licensed motor vehicle dealer which is performed subsequent to the lapse
 19 of the applicable warranty on that vehicle and at no charge to the owner of the
 20 vehicle. For the purpose of assessing a sales and use tax on this transaction, no
 21 valuation shall be assigned to the services performed or the parts used in the repair.

22 (d)(i) Notwithstanding any provision of law to the contrary and solely for
 23 purposes of state sales and use tax, any sale of a prepaid calling service or prepaid
 24 wireless calling service, or both, shall be deemed to be the sale of tangible personal
 25 property.

26 (ii) Prepaid calling services and prepaid wireless calling services shall be
 27 subject to the tax imposed by this Chapter if the sale takes place in this state. If the
 28 customer physically purchases a prepaid calling service or prepaid wireless calling
 29 service at the vendor's place of business, the sale is deemed to take place at the
 30 vendor's place of business. If the customer does not physically purchase the service
 31 at the vendor's place of business, the sale of a prepaid calling service or prepaid
 32 wireless calling service is deemed to take place at the first of the following locations
 33 that applies to the sale:

34 (aa) The customer's shipping address, if the sale involves a shipment.

35 (bb) The customer's billing address.

36 (cc) Any other address of the customer that is known by the vendor.

37 (dd) The address of the vendor or, alternatively in the case of a prepaid
 38 wireless calling service, the location associated with the mobile telephone number.

39 (e) The term "tangible personal property" shall not include work products
 40 which are written on paper, stored on magnetic or optical media, or transmitted by
 41 electronic device, when such work products are created in the normal course of
 42 business by any person licensed or regulated by the provisions of Title 37 of the
 43 Louisiana Revised Statutes of 1950, unless such work products are duplicated without
 44 modification for sale to multiple purchasers. This exclusion shall not apply to work

1 products which consist of the creation, modification, updating, or licensing of
2 computer software.

3 (f) The term "tangible personal property" shall not include pharmaceuticals
4 administered to livestock used for agricultural purposes, except as otherwise provided
5 in this Subparagraph. Only pharmaceuticals not included in the term "tangible
6 personal property" shall be registered with the Louisiana Department of Agriculture
7 and Forestry. Legend drugs administered to livestock used for agricultural purposes
8 are not required to be registered, but such legend drugs that are not registered shall
9 be "tangible personal property".

10 (g)(i) Notwithstanding the provisions of R.S. 9:1149.1 et seq., except as
11 otherwise provided in this Subparagraph, the term "tangible personal property" shall
12 not include factory built homes.

13 (ii) For purposes of this Subparagraph, "factory built home" means a
14 residential structure which is built in a factory in one or more sections and has a
15 chassis or integrated wheel delivery system, which is either:

16 (aa) A structure built to federal construction standards as defined in Section
17 5402 of Title 42 of the United States Code.

18 (bb) A residential structure built to the Louisiana State Uniform Construction
19 Code.

20 (cc) A manufactured home, modular home, mobile home, or residential
21 mobile home with or without a permanent foundation, which includes plumbing,
22 heating, and electrical systems.

23 (iii) "Factory built home" shall not include any self-propelled recreational
24 vehicle or travel trailer.

25 (iv) The term "tangible personal property" as applied to sales and use taxes
26 levied by the state or any other taxing authority in the state shall include a new
27 factory built home, for the initial sale from a dealer to a consumer, but only to the
28 extent that forty-six percent of the retail sales price shall be so considered as "tangible
29 personal property". Thereafter, each subsequent resale of a factory built home shall
30 not be considered as "tangible personal property".

31 (v) The sales and use taxes due on these transactions shall be paid to the
32 Louisiana Department of Public Safety and Corrections, office of motor vehicles, by
33 the twentieth day of the month following the month of delivery of the factory built
34 home to the consumer, along with any other information requested by the office of
35 motor vehicles.

36 (h)(i) Solely for purposes of the imposition of the sales and use tax levied by
37 the state or any political subdivision whose boundaries are coterminous with those of
38 the state, for the period beginning July 1, 2002, and ending on June 30, 2003, the term
39 "tangible personal property" shall not include one-quarter of the cost price of custom
40 computer software.

41 (ii) Solely for purposes of the imposition of the sales and use tax levied by the
42 state or any political subdivision whose boundaries are coterminous with those of the
43 state, for the period beginning July 1, 2003, and ending on June 30, 2004, the term
44 "tangible personal property" shall not include one-half of the cost price of custom
45 computer software.

46 (iii) Solely for purposes of the imposition of the sales and use tax levied by
47 the state or any political subdivision whose boundaries are coterminous with those of
48 the state, for the period beginning July 1, 2004, and ending on June 30, 2005, the term

1 "tangible personal property" shall not include three-quarters of the cost price of
2 custom computer software.

3 (iv) Solely for purposes of the imposition of the sales and use tax levied by
4 the state or any political subdivision whose boundaries are coterminous with those of
5 the state, for all taxable periods beginning on or after July 1, 2005, the term "tangible
6 personal property" shall not include custom computer software.

7 (i) Solely for purposes of the imposition of the state sales and use tax, the
8 term "tangible personal property" shall not include digital television conversion
9 equipment and digital radio conversion equipment as defined in this Section.

10 (i) "Digital television conversion equipment" shall include the following:

11 (aa) DTV transmitter and RF system.

12 (bb) Transmission line.

13 (cc) DTV antenna.

14 (dd) Tower.

15 (ee) Existing tower structural upgrade.

16 (ff) Advanced TV receiver (STL receiver).

17 (gg) Decoder (digital to analog converter for NTSC).

18 (hh) DTV transmission system test and monitoring.

19 (ii) Digital video/audio master control switcher.

20 (jj) Analog to digital conversion.

21 (kk) High definition up-converters.

22 (ll) High definition bypass switcher.

23 (mm) Down converters for standard definition.

24 (nn) Advanced TV transmitter (STL transmitter).

25 (oo) Advanced TV signal encoder.

26 (pp) DTV transmission monitoring.

27 (qq) High definition digital video switcher and DVE.

28 (rr) High definition studio cameras.

29 (ss) High definition graphics/graphic generator.

30 (tt) High definition video monitoring.

31 (uu) Conversion gear.

32 (vv) High definition recorder/players, including tape, disk, etc.

33 (ww) High definition video/audio signal router.

- 1 (xx) High definition video/audio media server.
- 2 (yy) MPEG or HDTV digital receivers for program content.
- 3 (zz) High definition recorder/players, including tape, disk, etc.
- 4 (aaa) High definition video/audio media server and workstations.
- 5 (bbb) Digital EAS encoder/decoder.
- 6 (ccc) High definition camcorder, including tape, disk, etc.
- 7 (ddd) Advanced TV transmitters, including microwave.
- 8 (ii) "Digital radio conversion equipment" shall include the following:
- 9 (aa) IBOC transmitter.
- 10 (bb) IBOC main channel and IBOC combiner.
- 11 (cc) IBOC compatible antenna.
- 12 (dd) Tower.
- 13 (ee) IBOC coaxial bypass switcher.
- 14 (ff) Digital STL.
- 15 (gg) STL heliax transmission line.
- 16 (hh) STL antenna.
- 17 (ii) Digital console.
- 18 (jj) EAS insertion.
- 19 (kk) AES EBU conversion equipment.
- 20 (ll) IBOL transmission testing and monitoring equipment.
- 21 (mm) Digital processor.
- 22 (iii) The exclusion from state sales and use tax authorized by this
- 23 Subparagraph shall only apply to the first purchase of each enumerated item by an
- 24 individual taxpayer who holds a Federal Communications Commission license issued
- 25 pursuant to 47 CFR Part 73. Individual taxpayers operating under several broadcaster
- 26 licenses shall be allowed one purchase of each enumerated item per license. Each
- 27 subsequent purchase of any of the enumerated items by the same taxpayer or license
- 28 holder shall be subject to sales and use tax.
- 29 (iv) Repealed by Acts 2005, No. 243, §1, eff. June 29, 2005.
- 30 (v) Any eligible taxpayer who has purchased any item enumerated in Item (i)
- 31 or (ii) of this Subparagraph subsequent to January 1, 1999, but prior to the effective
- 32 date of this Act, shall be entitled to a credit against the state sales and use tax due in
- 33 any year for an amount equal to state sales and use tax paid on the purchase of the
- 34 item.

1 (vi) Local taxing authorities are hereby authorized to provide an exemption
2 from any local sales and use tax liability to any taxpayers holding a Federal
3 Communications Commission license issued pursuant to 47 CFR Part 73 which has
4 purchased any of the equipment listed in Item (i) or (ii) of this Subparagraph. Local
5 taxing authorities are further authorized to provide a credit against any tax liability
6 for the amount of local sales tax paid by taxpayers holding Federal Communications
7 Commission licenses issued pursuant to 47 CFR Part 73 on any equipment listed in
8 Item (i) or (ii) of the Subparagraph purchased subsequent to January 1, 1999, but prior
9 to June 25, 2002.

10 (vii) No exclusion from state sales and use tax as authorized in this
11 Subsection shall be allowed after the Federal Communications Commission has
12 issued an order mandating license holders, issued pursuant to 47 CFR Part 73, to
13 discontinue broadcasting their analog signal.

14 (viii) The Department of Revenue shall adopt rules and regulations necessary
15 for the implementation of this Act no later than August 1, 2002.

16 (j) The term "tangible personal property", for purposes of the payment of
17 sales and use taxes levied by all tax authorities in the state, shall not include materials
18 used directly in the collection, separation, treatment, testing, and storage of blood by
19 nonprofit blood banks and nonprofit blood collection centers.

20 (k) The term "tangible personal property" for purposes of the sales and use
21 taxes imposed by all tax authorities in this state shall not include apheresis kits and
22 leuko reduction filters used by nonprofit blood banks and nonprofit blood collection
23 centers.

24 (l) For purposes of the sales and use tax imposed by the state of Louisiana,
25 by a political subdivision whose boundaries are coterminous with those of the state,
26 or by all political subdivisions of the state and without regard to the nature of the
27 ownership of the ground, tangible personal property shall not include other
28 constructions permanently attached to the ground which shall be treated as immovable
29 property.

30 (m)(i) Notwithstanding any other provision of law to the contrary, for
31 purposes of the sales and use tax levied by the state or any political subdivision whose
32 boundaries are coterminous with those of the state, the term "tangible personal
33 property" shall not include machinery and equipment used by a motor vehicle
34 manufacturer with a North American Industry Classification System (NAICS) Code
35 beginning with 3361, or by a glass container manufacturer with a NAICS Code of
36 327213. This exclusion shall be subject to the definitions and requirements of Item
37 (3)(i)(ii) of this Section.

38 (ii) A political subdivision may provide for a sales and use tax exemption for
39 the sales, cost, or lease or rental price of manufacturing machinery and equipment as
40 provided for in this Section, either effective upon adoption or enactment or phased in
41 over a period of time, or effective for a certain period of time or duration, all as set
42 forth in the instrument, resolution, vote, or other affirmative action providing the
43 exemption.

44 (iii) Notwithstanding any other provision of this Section, tooling in a
45 compression mold process shall be considered manufacturing machinery and
46 equipment for purposes of this Section.

47 (n)(i) For purposes of the imposition of the sales and use tax levied by the
48 state, the term "tangible personal property" shall not include machinery and
49 equipment purchased by the owner of a radio station located within the state that is

1 licensed by the Federal Communications Commission for radio broadcasting, if the
 2 owner is either of the following:

3 (aa) An individual domiciled in the state who owns a business with
 4 substantially all of its assets located in the state and substantially all of its payroll paid
 5 in the state.

6 (bb) A business entity with substantially all of its assets located in the state
 7 and substantially all of its payroll paid in the state; provided that the business entity
 8 is not owned or controlled or is otherwise an affiliate of a multi-state business entity
 9 and is not owned or controlled by an individual who is not domiciled in the state.

10 (ii) "Radio broadcasting" means the sound transmission made via
 11 electromagnetic waves for direct sound reception by the general public.

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

22 (ii) For purposes of this Subparagraph, a political subdivision whose
 23 boundaries are not coterminous with those of the state may provide for a sales and use
 24 tax exclusion for machinery and equipment as defined in and subject to the
 25 requirements of R.S. 47:301(3)(i)(ii) which is purchased by a utility regulated by the
 26 Public Service Commission or the council of the city of New Orleans.

27 (p) For purposes of sales and use taxes imposed by the state or any of its
 28 political subdivisions, the term "tangible personal property" shall not include
 29 newspapers.

30 (q) For purposes of sales and use taxes imposed by the state, any statewide
 31 taxing authority, or any political subdivision, the term "tangible personal property"
 32 shall not include any property that would have been considered immovable property
 33 prior to the enactment on July 1, 2008, of Act No. 632 of the 2008 Regular Session
 34 of the Legislature.

35 * * *

36 (18)(a)(i) Solely for purposes of the imposition of the state sales and use tax,
 37 "use" means and includes the exercise of any right or power over tangible personal
 38 property incident to the ownership thereof, except that it shall not include the sale at
 39 retail of that property in the regular course of business or the donation to a school in
 40 the state which meets the definition provided in R.S. 17:236 or to a public or
 41 recognized independent institution of higher education in the state of property
 42 previously purchased for resale in the regular course of a business. The term "use"
 43 shall not include the purchase, the importation, the consumption, the distribution, or
 44 the storage of automobiles to be leased in an arm's length transaction, nor shall the
 45 term "use" include the donation of food items to a food bank as defined in R.S.
 46 9:2799(B).

47 (ii) For purposes of the imposition of the sales and use tax levied by a
 48 political subdivision or school board, "use" shall mean and include the exercise of any
 49 right or power over tangible personal property incident to the ownership thereof,
 50 except that it shall not include the sale at retail of that property in the regular course
 51 of business or the donation to a school in the state which meets the definition
 52 provided in R.S. 17:236 or to a public or recognized independent institution of higher

1 education in the state of property previously purchased for resale in the regular course
2 of a business. The term "use" shall not include the donation of food items to a food
3 bank as defined in R.S. 9:2799(B).

4 (iii) The term "use", for purposes of sales and use taxes imposed by the state
5 on the use for rental of automobiles which take place on or after January 1, 1991, and
6 by political subdivisions on such use on or after July 1, 1996, and state sales and use
7 taxes imposed on the use for lease or rental of tangible personal property other than
8 automobiles which take place on or after July 1, 1991, shall not include the purchase,
9 the importation, the consumption, the distribution, or the storage of tangible personal
10 property to be leased or rented in an arm's length transaction as tangible personal
11 property. For purposes of the imposition of the tax levied by any political subdivision
12 of the state, for the period beginning July 1, 1999, and ending on June 30, 2000, the
13 term "use" shall not include one-fourth of the cost price of any tangible personal
14 property which is purchased, imported, consumed, distributed, or stored and which
15 is to be leased or rented in an arm's length transaction in the form of tangible personal
16 property. For purposes of the imposition of the tax levied by any political subdivision
17 of the state, for the period beginning July 1, 2000, and ending on June 30, 2001, the
18 term "use" shall not include one-half of the cost price of any tangible personal
19 property which is purchased, imported, consumed, distributed, or stored and which
20 is to be leased or rented in an arm's length transaction in the form of tangible personal
21 property. For purposes of the imposition of the tax levied by any political subdivision
22 of the state, for the period beginning July 1, 2001, and ending on June 30, 2002, the
23 term "use" shall not include three-fourths of the cost price of any tangible personal
24 property which is purchased, imported, consumed, distributed, or stored and which
25 is to be leased or rented in an arm's length transaction in the form of tangible personal
26 property. Beginning July 1, 2002, for purposes of the imposition of the tax levied by
27 any political subdivision of the state, the term "use" shall not include the purchase,
28 the importation, the consumption, the distribution, or the storage of any tangible
29 personal property which is to be leased or rented in an arm's length transaction in the
30 form of tangible personal property.

31 (iv) The term "use", for purposes of sales and use taxes imposed by the state
32 on the use for rental automobiles which take place prior to January 1, 1991, and by
33 political subdivisions on such use prior to July 1, 1996, and imposed on the use for
34 lease or rental of tangible personal property other than automobiles which take place
35 prior to July 1, 1991, and for purposes of local sales and use taxes levied by political
36 subdivisions, except for any use for rental automobiles on or after July 1, 1996, shall
37 include the purchase, the importation, the consumption, the distribution, or the storage
38 of tangible personal property to be leased or rented in an arm's length transaction as
39 tangible personal property.

40 (b) Notwithstanding any other law to the contrary, for purposes of the
41 imposition of the sales and use tax of any political subdivision, the use of a vehicle
42 subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) shall be
43 deemed to be a "use":

44 (i) In the political subdivision of the principal residence of the purchaser if
45 the vehicle is purchased for private use, or

46 (ii) In the political subdivision of the principal location of the business if the
47 vehicle is purchased for commercial use, unless the vehicle purchased for commercial
48 use is assigned, garaged, and used outside of such political subdivision, in which case
49 the use shall be deemed a use in the political subdivision where the vehicle is
50 assigned, garaged, and used.

51 (c) For purposes of state and political subdivision sales and use tax, "use"
52 shall not include the exercise of any right or power by a free hospital over items,

1 including but not limited to supplies and equipment, which are reasonably necessary
2 for the operation of the free hospital.

3 (d)(i) Notwithstanding any other provision of law to the contrary, and except
4 as provided in Item (iii) of this Subparagraph, for purposes of state and political
5 subdivision sales and use tax, "use" means and includes the exercise of any right or
6 power over tangible personal property incident to the ownership thereof, except that
7 it shall not include the further processing of tangible personal property into articles
8 of tangible personal property for sale.

9 (ii) Except as provided in Item (iii) of this Subparagraph for refinery gas, for
10 purposes of state and political subdivision use tax, "use" shall not include the storage,
11 consumption, or the exercise of any other right of ownership over tangible personal
12 property which is created or derived as a residue or byproduct of such processing.
13 Such residue or byproduct shall include but shall not be limited to catalyst cracker
14 coke derived from crude oil, wood chips, bark, and liquor derived from the processing
15 of sawlogs or pulpwood timber, or bagasse derived from sugarcane.

16 (iii) Notwithstanding any other provision of law to the contrary, and
17 notwithstanding the provisions of this Subparagraph, "use" shall include the exercise
18 of any right of ownership over the consumption, the distribution, and the storage for
19 use or consumption in this state of refinery gas, except the sale to another person,
20 whether at retail or wholesale, only if the refinery gas is ultimately consumed as an
21 energy source by the person who owns the facility in which it is created and is not
22 sold. Notwithstanding any other law to the contrary, the use of refinery gas shall be
23 taxed at the cost price value provided in Subparagraph (3)(f) of this Section. If
24 refinery gas, except for feedstock, is sold to another person, whether at retail, or
25 wholesale, such sale shall be taxable and the sales price value shall be as provided for
26 in Subparagraph (13)(d) of this Section. The provisions of this Item shall not apply
27 to feedstocks.

28 (e) For purposes of state and political subdivision sales and use tax, "use"
29 shall not include the purchase of or the exercise of any right or power over:

30 (i) Tangible personal property sold by approved parochial and private
31 elementary and secondary schools which comply with the court order from the Dodd
32 Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, or students,
33 administrators, or teachers, or other employees of the school, if the money from such
34 sales, less reasonable and necessary expenses associated with the sale, is used solely
35 and exclusively to support the school or its program or curricula.

36 (ii) Educational materials or equipment used for classroom instruction by
37 approved parochial and private elementary and secondary schools which comply with
38 the court order from the Dodd Brumfield decision and Section 501(c)(3) of the
39 Internal Revenue Code, limited to books, workbooks, computers, computer software,
40 films, videos, and audio tapes.

41 (f) For purposes of state and political subdivision sales and use tax, "use"
42 shall not include the purchase of or the exercise of any right or power over tangible
43 personal property used by Boys State of Louisiana, Inc. and Girls State of Louisiana,
44 Inc. for their educational and public service programs for youth.

45 (g) Notwithstanding any provision of law to the contrary, for purposes of
46 sales or use taxation by the state or any local political subdivision, the term "use" shall
47 not mean or include any funeral directing services as defined in Subparagraph (10)(s)
48 of this Section.

49 (h) For purposes of sales and use taxes levied by the state or any political
50 subdivision of the state, the term "use" shall not include the exercise of any right of

1 ownership in or the distribution of telephone directories acquired by an advertising
 2 company that is not affiliated with a provider of telephone services if the telephone
 3 directories will be distributed free of charge to the recipients of the telephone
 4 directories.

5 (i) For purposes of the imposition of sales and use taxes imposed or levied by
 6 all taxing authorities in the state, in the case of the sale or any other disposition by a
 7 dealer of any cellular, PCS, or wireless telephone, any electronic accessories that are
 8 physically connected with such telephones and personal communications devices used
 9 in connection with the sale or use of mobile telecommunications services, as defined
 10 in R.S. 47:301(10)(v), the term "use" shall not include the withdrawal, use,
 11 distribution, consumption, storage, donation, or any other disposition of any such
 12 cellular, PCS, or wireless telephone, any electronic accessories that are physically
 13 connected with such telephones and personal communications devices by the dealer.

14 (j) For purposes of the imposition of sales and use taxes imposed or levied by
 15 any political subdivision of the state, in the case of the sale or any other disposition
 16 by a dealer of any cellular telephone, PCS telephone, wireless telephone, or other
 17 wireless personal communication device that is used in connection with the sale or
 18 use of mobile telecommunications services, as defined in R.S. 47:301(10)(w), or any
 19 electronic accessory that is physically connected with any such telephone or personal
 20 communications device, the term "use" shall not include the withdrawal, use,
 21 distribution, consumption, storage, donation, or any other disposition of any such
 22 telephone or electronic accessory by the dealer.

23 (k) Solely for purposes of the sales and use tax levied by the state or any
 24 political subdivision whose boundaries are coterminous with those of the state, the
 25 term "use" shall not include the purchase, the use, the consumption, the distribution,
 26 the storage for use or consumption, or the exercise of any right or power over
 27 manufacturing machinery and equipment used or consumed in this state to
 28 manufacture, produce or extract unblended biodiesel.

29 (l) Solely for the purposes of sales and use taxes levied by the state or any
 30 political subdivision whose boundaries are coterminous with those of the state, the
 31 term "use" shall not include the use, the consumption, the distribution, the storage for
 32 use or consumption in this state, or the exercise of any right or power over an
 33 alternative substance as that term is defined in Subparagraph (10)(z) of this Section
 34 when such alternative substance is used as a fuel by a manufacturer. "Manufacturer"
 35 means a person whose principal activity is manufacturing and who is assigned by the
 36 Louisiana Workforce Commission a North American Industrial Classification System
 37 code with the agricultural, forestry, fishing, and hunting Sector 11 or the
 38 manufacturing Sectors 31-33 as they existed in 2002.

39 (m)(i) For the purposes of sales and use taxes imposed or levied by the state
 40 or any political subdivision of the state, the term "use" shall not include the purchase
 41 of or the exercise of any right or power over toys by a non-profit organization exempt
 42 from federal taxation pursuant to Section 501(c)(3) of the Internal Revenue Code if
 43 the sole purpose of the purchasing organization is to donate toys to minors and the
 44 toys are, in fact, donated.

45 (ii) The exclusion provided for in this Subparagraph shall be subject to the
 46 same conditions as are provided for in Items (10)(aa)(ii) and (iii) of this Section.

47 (n) For purposes of sales and use tax imposed by the state or any political
 48 subdivision of the state, the term "use" shall not mean or include the purchase,
 49 importation, storage, distribution, or exportation of, or exercise of any right or power
 50 over, textbooks and course-related software by a private postsecondary academic
 51 degree-granting institution, accredited by a national or regional commission that is
 52 recognized by the United States Department of Education and is licensed by the

1 Board of Regents, which institution has its main location within this state and offers
2 only online instruction, when all of the following apply:

3 (i) The textbooks and course-related software are physically outside of this
4 state when purchased from a vendor outside of this state and then imported into this
5 state.

6 (ii) The first student use of the textbooks and course-related software occurs
7 outside of this state.

8 (iii) The textbooks and course-related software are provided to the student
9 free of charge.

10 (o) Solely for purposes of the imposition of the state sales and use tax, the
11 term "use" shall not include the purchase or use of any storm shutter device as defined
12 and provided for in Subparagraph (10)(ee) of this Section.

13 (p) For purposes of sales and use tax imposed by the state or any political
14 subdivision of the state, the term "use" shall not mean or include the purchase,
15 importation, storage, distribution or exercise of any right or power over anthropogenic
16 carbon dioxide used in a qualified tertiary recovery project approved by the assistant
17 secretary of the office of conservation of the Department of Natural Resources
18 pursuant to R.S. 47:633.4.

19 * * *

20 (27) "Tax", "sales and use tax", and "sales tax" shall mean the sales and use
21 tax imposed by the state pursuant to the provisions of this Chapter and Chapter 2-A
22 and 2-B of this Subtitle and the tax imposed by political subdivisions under the
23 constitution or laws of this state authorizing the imposition of a sales and use tax.

24 * * *

25 §302. Imposition of tax

26 * * *

27 R.

28 * * *

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

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

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

42 T. Notwithstanding any other provision of law to the contrary and specifically
43 notwithstanding any provision enacted to make any sales and use tax exemption
44 inapplicable, inoperable, and of no effect, the exemption provided in R.S.
45 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009.

46 * * *

1 §305. Exclusions and exemptions from the tax

2 A.

3 * * *

4 (2) The gross proceeds derived from the sale in this state of livestock at public
5 sales sponsored by breeders' or registry associations or livestock auction markets are
6 exempted from the sales and use tax levied by the state only. When public sales of
7 livestock are made to consumers by any person other than through a public sale
8 sponsored by a breeders' or registry association or a livestock auction market, they are
9 not exempted from the sales and use tax imposed by the state. This Section shall be
10 construed as exempting race horses entered in races and claimed at any racing meet
11 held in Louisiana, whether the horse claimed was owned by the original breeder or
12 not.

13 * * *

14 (4)(a) The purchase of feed and feed additives for the purpose of sustaining
15 animals which are held primarily for commercial, business, or agricultural use shall
16 be exempted from the taxes levied by taxing authorities.

17 * * *

18 (5)(a) Solely for purposes of the sales and use tax levied by the state, such tax
19 shall not apply to the sale or use of materials, supplies, equipment, fuel, and related
20 items other than vessels used in the production or harvesting of crawfish. The person
21 who purchases the exempt items shall claim the exemption by executing a certificate
22 at the time of purchase. The Department of Revenue shall provide the certificates to
23 retail merchants. Any merchant who in good faith, and after examination of the
24 applicability of the certificate to that purchase with due care, neglects or fails to
25 collect the tax herein provided, due to the presentation by the purchaser of a tax
26 exemption certificate issued by the Department of Revenue, including those issued
27 pursuant to R.S. 47:305.10, shall not be liable for the payment of the tax.

28 (b) Solely for purposes of the sales and use tax levied by the state, such tax
29 shall not apply to the sale or use of bait and feed used in the production or harvesting
30 of crawfish. The person who purchases the exempt items shall claim the exemption
31 by executing a certificate at the time of purchase. The Department of Revenue shall
32 provide the certificates to retail merchants. Any merchant who in good faith, and
33 after examination of the applicability of the certificate to that purchase with due care,
34 neglects or fails to collect the tax herein provided, due to the presentation by the
35 purchaser of a tax exemption certificate issued by the Department of Revenue,
36 including those issued pursuant to R.S. 47:305.10, shall not be liable for the payment
37 of the tax.

38 (6) Solely for purposes of the sales and use tax levied by the state, such tax
39 shall not apply to the sale or use of materials, supplies, equipment, fuel, bait, and
40 related items other than vessels used in the production or harvesting of catfish. The
41 person who purchases the exempt items shall claim the exemption by executing a
42 certificate at the time of purchase. The Department of Revenue shall provide the
43 certificates to retail merchants. Any merchant who in good faith, and after
44 examination of the applicability of the certificate to that purchase with due care,
45 neglects or fails to collect the tax herein provided, due to the presentation by the
46 purchaser of a tax exemption certificate issued by the Department of Revenue, shall
47 not be liable for the payment of the tax.

48 * * *

49 D.(1) The sale at retail, the use, the consumption, the distribution, and the
50 storage to be used or consumed in the taxing jurisdiction of the following tangible
51 personal property is hereby specifically exempted from the tax imposed by taxing
52 authorities, except as otherwise provided in this Paragraph:

1 * * *

2 (b) Steam.

3 (c) Water(not including mineral water or carbonated water or any water put
4 in bottles, jugs, or containers, all of which are not exempted).

5 (d) Electric power or energy and any materials or energy sources used to fuel
6 the generation of electric power for resale or used by an industrial manufacturing
7 plant for self-consumption or cogeneration.

8 * * *

9 (f) Fertilizer and containers used for farm products when sold directly to the
10 farmer.

11 (g) Natural gas.

12 (h) All energy sources when used for boiler fuel except refinery gas.

13 (i) New trucks, new automobiles, new aircraft, and new boats, vessels, or
14 other water craft withdrawn from stock by factory authorized new truck, new
15 automobile, new aircraft dealers, and factory-authorized dealers of new boats, vessels,
16 or other water craft, and used trucks and used automobiles withdrawn from stock by
17 new or used motor vehicle dealers, which are withdrawn for use as demonstrators.

18 * * *

19 (u) Solely for purposes of the state sales and use tax, adaptive driving
20 equipment and motor vehicle modifications prescribed for personal use by a
21 physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the
22 state.

23 (2)(a) Sales of meals furnished as follows shall be exempt:

24 * * *

25 F. The sales, use and lease taxes imposed by taxing authorities shall not apply
26 to the amounts paid by radio and television broadcasters for the right to exhibit or
27 broadcast copyrighted material and the use of film, video or audio tapes, records or
28 any other means supplied by licensors thereof in connection with such exhibition or
29 broadcast and the sales and use tax shall not apply to licensors or distributors thereof.

30 * * *

31 I. The sales and use taxes imposed by the state of Louisiana or any of its
32 political subdivisions shall not apply to the labor, or sale of materials, services, and
33 supplies, used for repairing, renovating or converting of any drilling rig, or machinery
34 and equipment which are component parts thereof, which is used exclusively for the
35 exploration or development of minerals outside the territorial limits of the state in
36 Outer Continental Shelf waters. For the purposes of this Subsection, "drilling rig"
37 means any unit or structure, along with its component parts, which is used primarily
38 for drilling, workover, intervention or remediation of wells used for exploration or
39 development of minerals. For purposes of this Subsection, "component parts" means
40 any machinery or equipment necessary for a drilling rig to perform its exclusive
41 function of exploration or development of minerals.

42 §305.1. Exclusions and exemptions; ships and ships' supplies

43 A. The tax imposed by taxing authorities shall not apply to sales of materials,
44 equipment, and machinery which enter into and become component parts of ships,

1 vessels, or barges, including commercial fishing vessels, drilling ships, or drilling
 2 barges, of fifty tons load displacement and over, built in Louisiana nor to the gross
 3 proceeds from the sale of such ships, vessels, or barges when sold by the builder
 4 thereof.

5 B. The taxes imposed by taxing authorities shall not apply to materials and
 6 supplies purchased by the owners or operators of ships, barges, or vessels, including
 7 drilling ships, operating exclusively in foreign or interstate coastwise commerce,
 8 where such materials and supplies are loaded upon any such ship, barge, or vessel for
 9 use or consumption in the maintenance and operation thereof; nor to repair services
 10 performed upon such ships, barges, or vessels operating exclusively in foreign or
 11 interstate coastwise commerce; nor to the materials and supplies used in such repairs
 12 where such materials and supplies enter into and become a component part of such
 13 ships, barges, or vessels; nor to laundry services performed for the owners or
 14 operators of such ships, barges, or vessels operating exclusively in foreign or
 15 interstate coastwise commerce, where the laundered articles are to be used in the
 16 course of the operation of such ships, barges, or vessels.

17 * * *

18 §305.6. Exclusions and exemptions; Little Theater tickets
 19 The sales tax imposed by taxing authorities shall not apply to the sale of
 20 admission tickets by Little Theater organizations.

21 §305.7. Exclusions and exemptions; tickets to musical performances of nonprofit
 22 musical organizations

23 The sales tax imposed by taxing authorities shall not apply to the sale of
 24 admission tickets by domestic nonprofit corporations or by any other domestic
 25 nonprofit organization known as a symphony organization or as a society or
 26 organization engaged in the presentation of musical performances; provided that this
 27 Section shall not apply to performances given by out-of-state or nonresident
 28 symphony companies, nor shall this Section apply to any performance intended to
 29 yield a profit to the promoters thereof.

30 §305.8. Exclusions and exemptions; pesticides used for agricultural purposes

31 The tax imposed by taxing authorities shall not apply to sale at retail of
 32 pesticides used for agricultural purposes, including particularly but not by way of
 33 limitation, insecticides, herbicides and fungicides.

34 §305.9. Exclusions and exemptions; motion picture film rental

35 The sales and use taxes imposed by the State of Louisiana or any such taxes
 36 imposed by any parish or municipality within the state shall not apply to the amount
 37 paid by the operator of a motion picture theatre to a distributing agency for use of
 38 films of photoplay.

39 * * *

40 §305.13. Exclusions and exemptions; admissions to entertainments furnished by
 41 certain domestic nonprofit corporations

42 The sales tax imposed by taxing authorities shall not apply to the sale of
 43 admissions to entertainment events furnished by recognized domestic nonprofit
 44 charitable, educational and religious organizations when the entire proceeds from
 45 such sales, except for necessary expenses connected with the entertainment events,
 46 are used for the purposes for which the organizations furnishing the events were
 47 organized.

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

1 §305.14. Exclusions and exemptions; nonprofit organizations; nature of exemption;
 2 limitations; qualifications; newspapers; determination of tax exempt status

3 A.(1)(a) The sales and use taxes imposed by taxing authorities shall not apply
 4 to sales of tangible personal property at, or admission charges for, outside gate
 5 admissions to, or parking fees associated with, events sponsored by domestic, civic,
 6 educational, historical, charitable, fraternal, or religious organizations, which are
 7 nonprofit, when the entire proceeds, except for necessary expenses such as fees paid
 8 for guest speakers, chair and table rentals, and food and beverage utility related items
 9 connected therewith, are used for educational, charitable, religious, or historical
 10 restoration purposes, including the furtherance of the civic, educational, historical,
 11 charitable, fraternal, or religious purpose of the organization. In addition, newspapers
 12 published in this state by religious organizations shall also be exempt from such taxes,
 13 provided that the price paid for the newspaper or a subscription to the newspaper does
 14 not exceed the cost to publish such newspaper.

15 (b) Notwithstanding any other provision of this Section, the sales and use tax
 16 imposed by taxing authorities shall not apply to an event sponsored by a domestic
 17 nonprofit organization that is exempt from tax under Section 501(c)(3) of the Internal
 18 Revenue Code when the event provides Louisiana heritage, culture, crafts, art, food,
 19 and music, and the sponsor has contracted for production management and financing
 20 services for the event. Such services shall constitute necessary expenses of the
 21 sponsor for purposes of the event. The provisions of this Subparagraph shall apply
 22 only to the sales of tangible personal property and admission charges for, outside gate
 23 admissions to, or parking fees associated with an event when the sales, charges, and
 24 fees are payable to or for the benefit of the sponsor of the event. The provisions of
 25 this Subparagraph shall apply only to an event which transpires over a minimum of
 26 seven but not more than twelve days and has a five-year annual average attendance
 27 of at least three hundred thousand over the duration of the event. For purposes of
 28 determining the five-year annual average attendance, the calculation shall include the
 29 total annual attendance for each of the five most recent years.

30 * * *

31 §305.16. Exclusions and exemptions; cable television installation and repair

32 The sales and use taxes imposed by the state or by any political subdivision
 33 thereof shall not apply to necessary fees incurred in connection with the installation
 34 and service of cable television. Such exemption shall not apply to purchases made
 35 by any cable television system, but shall only apply to funds collected from the
 36 subscriber for regular service, installation and repairs.

37 §305.17. Exclusions and exemptions; income from coin-operated washing and drying
 38 machines in a commercial laundromat

39 State sales taxes imposed by R.S. 47:302 and R.S. 47:321, as well as any sales
 40 taxes imposed by any parish, municipality, school board, or other political
 41 subdivision, within the state, shall not apply to or be imposed upon the income on
 42 receipts from any coin-operated washing or drying machine in a commercial
 43 laundromat. A commercial laundromat, for purposes of this Section, is defined to be
 44 any establishment engaged solely in the business of furnishing washing or drying
 45 laundry services by means of coin-operated machines.

46 §305.18. Exclusions and exemptions; fairs, festivals, and expositions sponsored by
 47 nonprofit organizations; nature of exemption; limitations; qualifications

48 A. The sales and use tax imposed by the state of Louisiana under R.S.
 49 47:302(C) and R.S. 47:321 shall not apply to all outside gate admissions to grounds

1 and parking fees at fairs and festivals sponsored by recognized nonprofit
2 organizations chartered under the state of Louisiana.

3 The exemption provided herein shall not apply to any event intended to yield
4 a profit to the promoter or to any individual contracted to provide services or
5 equipment, or both, for the event.

6 This Section shall not be construed to exempt any organization or activity
7 from the payment of sales or use taxes otherwise required by law to be made on
8 purchases made by these organizations.

9 This Section shall not be construed to exempt regular commercial ventures of
10 any type such as bookstores, restaurants, gift shops, commercial flea markets and
11 similar activities that are sponsored by organizations qualifying hereunder which are
12 in competition with retail merchants.

13 * * *

14 §305.19. Exclusions and exemptions; leased vessels used in the production of
15 minerals

16 The taxes imposed by taxing authorities shall not apply to those vessels which
17 are leased for use offshore beyond the territorial limits of this state for the production
18 of oil, gas, sulphur, and other minerals or for the providing of services to those
19 engaged in such production.

20 §305.20. Exclusions and exemptions; Louisiana commercial fishermen

21 * * *

22 C. An owner who has obtained a certificate of exemption shall, with respect
23 to the vessel identified in the certificate for the harvesting or production of fish and
24 other aquatic life, including shrimp, oysters, and clams, and certain seafood
25 processing facilities described in Subsection A, be exempt from the taxes described
26 in Subsection A, as follows:

27 (1) Taxes applied to the materials and supplies necessary for repairs to the
28 vessel or facility if they are purchased by the owner and later become a component
29 part of the vessel or facility.

30 (2) Taxes applied to materials and supplies purchased by the owner of the
31 vessel or facility where such materials and supplies are loaded upon the vessel or
32 delivered to the facility for use or consumption in the maintenance and operation
33 thereof for commercial fishing and processing ventures. For purposes of this
34 Paragraph, it shall make no difference whether the vessel is engaged in interstate,
35 foreign, or intrastate commerce.

36 (3) Taxes applied to repair services performed upon the vessel or facility.
37 For the purposes of this Paragraph, it shall make no difference whether the vessel is
38 engaged in intrastate, interstate, or foreign commerce.

39 (4) Taxes applied to the purchase of gasoline, diesel fuel, and lubricants for
40 the vessel and to sources of energy and fuels for the facility.

41 * * *

42 §305.25. Exclusions and exemptions; farm equipment

43 A. The tax imposed by R.S. 47:302(A), 321(A), and 331(A) with respect to
44 the sale and use of farm equipment shall apply only to that portion of the sale price
45 in excess of fifty thousand dollars for each item of farm equipment. The purchaser

1 or his representative shall provide on any exemption certificate required for this
2 exemption a certification that the purchaser is a farmer or is purchasing for an
3 agricultural facility. The department shall hold the purchaser responsible for any
4 taxes due. For the purpose of this Section, "farm equipment" includes the following:

5 * * *

6 §305.26. Exclusions and exemptions; new vehicles furnished by dealers for driver
7 education purposes

8 Solely for purposes of the sales or use tax levied by the state, such tax shall
9 not be due on vehicles furnished by a dealer in new vehicles when withdrawn from
10 inventory and furnished to a secondary school, college, or public school board on a
11 free loan basis for exclusive use in a driver education program licensed by the
12 Department of Public Safety and Corrections, public safety services.

13 * * *

14 §305.28. Exclusions and exemptions; gasohol

15 A. The sales or use taxes imposed by the state of Louisiana or any such taxes
16 imposed by any parish or municipality or other local entity within the state shall not
17 apply to the sale at retail, the use, the consumption, the distribution, and the storage,
18 to be used or consumed in this state, of any motor fuel known as gasohol, containing
19 a blend of at least ten percent alcohol, if the alcohol therein has been produced,
20 fermented, and distilled in Louisiana from agricultural commodities. Alcohol to be
21 used in gasohol must have been rendered unsuitable for human consumption at the
22 time of its manufacture or immediately thereafter.

23 * * *

24 §305.33. Exclusions and exemptions; nonprofit retirement centers

25 The sales and use taxes imposed by the state of Louisiana shall not apply to
26 purchases of materials for the construction of and supplies for the operation of any
27 not-for-profit retirement center owned or operated by any public trust authority or
28 duly incorporated not-for-profit corporation. A retirement center for purposes of this
29 Section is defined as any multipurpose facility which houses as a permanent
30 residence senior citizens who are sixty-two years of age or older, which provides
31 housing for the elderly, and which provides intermediate health care.

32 * * *

33 §305.37. Exclusions and exemptions; diesel fuel, butane, propane, or other liquefied
34 petroleum gases used for farm purposes

35 A. The state taxes imposed by R.S. 47:302(A), R.S. 47:321(A), and R.S.
36 47:331(A) shall not apply to diesel fuel, butane, propane, or other liquefied
37 petroleum gases used or consumed for farm purposes. The secretary of the
38 Department of Revenue shall adopt and promulgate rules and regulations necessary
39 to effectuate the exemptions granted by this Section.

40 * * *

41 §305.40. Exclusions and exemptions; purchases of Mardi Gras specialty items

42 A. Solely for purposes of the sales and use taxes levied by the state, such
43 sales and use taxes imposed by R.S. 47:302, 321, and 331 shall not apply to the
44 purchases or sales of specialty items for use in connection with Mardi Gras activities
45 by the following organizations:

46 * * *

1 §305.41. Exclusions and exemptions; Ducks Unlimited; Bass Life

2 The sales and use tax imposed by the state of Louisiana or any of its local
3 governmental subdivisions or school boards shall not apply to either the sales of
4 Ducks Unlimited or Bass Life or any of their chapters or any rental or purchase of
5 property or services by Ducks Unlimited or Bass Life or any of their chapters.

6 §305.42. Exclusions and exemptions; tickets to ballet performances of nonprofit
7 ballet organizations

8 Solely for purposes of the sales and use taxes levied by the state, such sales
9 and use tax imposed by R.S. 47:302(A) and R.S. 47:321(A) shall not apply to the
10 sale of admission tickets by any domestic nonprofit organization engaged in the
11 preparation and presentation of any dance, drama, or any of the performing arts.

12 §305.43. Exclusions and exemptions; nonprofit organizations dedicated to the
13 conservation of fish or migratory waterfowl; nature of exemption;
14 limitations; qualifications

15 A. The sales and use taxes imposed by R.S. 47:302, R.S. 47:321, and R.S.
16 47:331 shall not apply to any sales made by a nonprofit organization dedicated
17 exclusively to the conservation of fish or the migratory waterfowl of the North
18 American Continent and to the preservation and conservation of wetland habitat of
19 such waterfowl, when the entire proceeds, except for the necessary expenses
20 connected therewith, are used in furtherance of the organization's exempt purpose.
21 The exemption provided herein shall not apply to any event intended to yield a profit
22 to the promoter or to any individual contracted to provide services or equipment, or
23 both, for the event.

24 * * *

25 §305.44. Exclusions and exemptions; raw materials used in printing process

26 A. The sales and use taxes imposed by the state under R.S. 47:302, R.S.
27 47:321, and R.S. 47:331 and by any political subdivision shall not apply to purchases
28 and sales of the following, including all chemical supplies necessary to produce such
29 items whether manufactured by a printer or purchased from a subcontractor:

30 * * *

31 §305.45. Exclusions and exemptions; per diem or car hire on freight cars,
32 piggy-back cars, and rolling stock

33 A. The sales, use, and lease tax imposed by the state of Louisiana under the
34 provisions of R.S. 47:302(A) and (B), R.S. 47:321(A) and (B) and R.S. 47:331 shall
35 not apply to:

36 * * *

37 §305.47. Exclusions and exemptions; pharmaceutical samples distributed without
38 charge

39 The sales and use tax imposed by the state of Louisiana or any of its political
40 subdivisions shall not apply to pharmaceutical samples approved by the United
41 States Food and Drug Administration which are manufactured in the state or
42 imported into the state for distribution without charge to physicians, dentists, clinics,
43 or hospitals.

44 * * *

45 §305.49. Catalog distribution; exemption

1 Notwithstanding any provision of law to the contrary, no sales or use tax shall
2 be imposed by the state or any political subdivision on the value of catalogs
3 distributed, or intended for distribution in the state, without charge to the recipient.

4 §305.50. Exemption; vehicles used in interstate commerce; rail rolling stock;
5 railroad ties

6 A.(1) The sales and use tax imposed by the state of Louisiana or any of its
7 local political subdivisions shall not apply to trucks with a gross weight of twenty-six
8 thousand pounds or more and to trailers if such trucks and trailers are used at least
9 eighty percent of the time in interstate commerce and whose activities are subject to
10 the jurisdiction of the United States Department of Transportation. The
11 determination of whether a truck is used at least eighty percent of the time in
12 interstate commerce shall be based solely on the actual mileage of such truck;
13 however, no truck shall have more than twenty percent Louisiana intrastate miles.

14 (2)(a) The sales and use tax imposed by the state or any of its political
15 subdivisions shall not apply to the purchase, use, or lease of a qualifying truck or to
16 the purchase, use, or lease of a qualifying trailer purchased, imported, or leased, with
17 or without a qualifying truck, for use with a qualifying truck.

18 * * *

19 B. The sales and use tax imposed by the state of Louisiana or any of its local
20 political subdivisions shall not apply to contract carrier buses if such buses are used
21 at least eighty percent of the time in interstate commerce.

22 * * *

23 E.(1) The sales and use tax imposed by the state of Louisiana or any of its
24 local political subdivisions or statewide taxing authorities shall not apply to rail
25 rolling stock sold or leased in this state.

26 (2) The sales and use tax imposed by the state of Louisiana or statewide
27 taxing authorities shall not apply to parts or services used in the fabrication,
28 modification, or repair of rail rolling stock. A political subdivision may, by
29 ordinance, provide that sales and use tax imposed by the political subdivision shall
30 not apply to parts or service used in the fabrication, modification, or repair of rail
31 rolling stock.

32 F. The sales and use tax imposed by the state, its statewide taxing authorities,
33 or any of its political subdivisions shall not apply to the "sales price" or "cost price"
34 of railroad ties that a railroad purchases prior to long-term preservative treatment and
35 installs into the railroad's track system outside the taxing jurisdiction of the
36 respective taxing authority, whether it be the state, a statewide taxing authority, or
37 a political subdivision.

38 §305.51. Exemption; utilities used by steelworks and blast furnaces

39 A. The sales and use tax imposed by the state of Louisiana or any of its
40 political subdivisions shall not apply to sales or purchases of utilities used by
41 steelworks, blast furnaces, coke ovens, or rolling mills with more than one hundred
42 twenty-five full-time employees, which are classified by the Louisiana Workforce
43 Commission within Sector 331111 of the North American Industry Classification
44 System as it existed in 2002. However, this exemption shall not apply to utilities
45 used in and around the production of coke in oil refineries and the use of coke in oil
46 refineries and other chemical processes.

47 * * *

1 §305.54. Exemption; Annual Louisiana Sales Tax Holidays Act

2 * * *

3 B.(1) Notwithstanding any other provisions of law to the contrary, the sales
4 tax levied by the state of Louisiana and its political subdivisions whose boundaries
5 are coterminous with those of the state shall not apply to the first two thousand five
6 hundred dollars of the sales price or cost price of any consumer purchases of tangible
7 personal property that occur on the first consecutive Friday and Saturday of August
8 each year.

9 * * *

10 §305.57. Exemptions; sale of art work

11 A. The sales and use taxes imposed by the state of Louisiana or any of its
12 political subdivisions shall not apply to the sale of original, one-of-a-kind works of
13 art from an established location within the boundaries of a cultural product district.

14 * * *

15 §305.58. Exemption; annual sales tax holiday; hurricane-preparedness items or
16 supplies; dates; restrictions

17 A.(1) Notwithstanding any other provision of law to the contrary, the sales
18 and use tax levied by the state of Louisiana shall not apply to the first one thousand
19 five hundred dollars of the sales price of purchases of hurricane-preparedness items
20 or supplies as defined in this Subsection that occur during an eligible tax exemption
21 period.

22 * * *

23 §305.59. Exemption; charitable residential construction

24 The sales and use tax imposed by the state of Louisiana and all of its tax
25 authorities shall not apply to the sale of construction materials to Habitat for
26 Humanity affiliates, Fuller Center for Housing covenant partners located in this state,
27 or the Make it Right Foundation when such materials are intended for use in
28 constructing new residential dwellings in this state.

29 * * *

30 §305.61. Exemption; certain water conservation equipment; Sparta Groundwater
31 Conservation District

32 A. The sales and use tax imposed by all tax authorities in the state shall not
33 apply to sales of water conservation equipment for use within the Sparta
34 Groundwater Conservation District. Only persons defined as "users" under R.S.
35 38:3087.133(7) shall be eligible for this exemption.

36 * * *

37 §305.62. Exemption; Annual Louisiana Second Amendment Weekend Holiday

38 * * *

39 B.(1) Notwithstanding any other provisions of law to the contrary, the sales
40 and use tax levied by the state of Louisiana and its political subdivisions shall not
41 apply to the sales price or cost price of any consumer purchases of firearms,
42 ammunition, and hunting supplies that occur each calendar year on the first
43 consecutive Friday through Sunday of September.

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§305.63. Exemption; commercial farm irrigation equipment

The sales and use tax imposed by the state of Louisiana and its political subdivisions whose boundaries are coterminous with those of the state shall not apply to the sale of polyroll tubing sold or used for commercial farm irrigation.

§305.64. Exemption; qualifying radiation therapy treatment centers

A.(1) The sales and use tax imposed by the state of Louisiana shall not apply to the amount paid by qualifying radiation therapy treatment centers for the purchase, lease, or repair of capital equipment and the purchase, lease, or repair of software used to operate capital equipment. Any political subdivision of this state, including parishes and municipalities, may elect to grant a sales and use tax exemption for the amount paid by qualifying radiation therapy treatment centers for the purchase, lease, or repair of capital equipment and the purchase, lease, or repair of software used to operate capital equipment.

* * *

§305.65. Exemption; charitable residential construction, rehabilitation, and renovation; limitation

A. The sales and use tax imposed by the state of Louisiana and all of its tax authorities shall not apply to the sale of construction materials to Hands on New Orleans and Rebuilding Together New Orleans covenant partners located in this state when such materials are intended for use in either constructing, rehabilitating, or renovating residential dwellings in this state which were destroyed or damaged by Hurricane Katrina or Hurricane Rita.

* * *

§305.66. Exemption; parish councils on aging

A. The sales and use tax imposed by the state of Louisiana shall not apply to parish councils on aging located in this state.

* * *

§305.67. Exemption; breastfeeding items

The sales and use tax imposed by the state of Louisiana shall not apply to the purchase of breastfeeding items. For purposes of this Section, breastfeeding items shall include breastpumps and accessories, replacement parts, storage bags and accessories, and nursing bras.

§305.68. Exemption; Fore!Kids Foundation

The sales and use tax imposed by the state of Louisiana or any political subdivisions shall not apply to the purchase, use, or rental of materials, services, property, and supplies, by the Fore!Kids Foundation, whose primary purpose is to fund children's service organizations from monies raised from golfing events.

* * *

§305.70. Exemption; "Make It Right Foundation"

The sales and use tax imposed by the state of Louisiana or any political subdivision shall not apply to the sale of construction materials to the "Make It Right

1 Foundation" when such materials are intended for use in constructing new residential
2 dwellings in this state.

3 §305.71. Exemption; St. Bernard Project, Inc.

4 The sales and use tax imposed by the state of Louisiana or any political
5 subdivision as defined in R.S. 47:337.6 shall not apply to the sale of construction
6 materials to the St. Bernard Project, Inc. when such materials are intended for use in
7 rehabilitating existing residential dwellings or constructing new residential dwellings
8 in this state.

9 * * *

10 §318. Disposition of collections

11 A. All monies collected under this Chapter shall be immediately paid into
12 the state treasury, upon receipt, and first credited to the Bond Security and
13 Redemption Fund as provided in Article VII, Section 9(B) of the Constitution of
14 Louisiana; then an amount equal to four-tenths of one percent of all monies collected
15 under this Chapter, and Chapters 2-A and 2-B of this Subtitle, and R.S. 51:1286 shall
16 be used as provided in this Section.

17 * * *

18 §321. Imposition of tax

19 * * *

20 H.(1) Notwithstanding any other provision of law to the contrary, including
21 but not limited to any contrary provisions of this Chapter, the exemptions to the tax
22 levied pursuant to the provisions of this Section, except for those exemptions
23 provided by R.S. 39:467 and 468, R.S. 47:305(A)(1), (B), (D)(1)(f), (j), (k), (l), (m),
24 (s), and (t), and (G), 305.1, 305.2, 305.3, 305.8, 305.10, 305.14, 305.15, 305.20,
25 305.25(A)(1) and (2), 305.37, 305.38, 305.46, and 305.50, and R.S. 51:1787, shall
26 be inapplicable, inoperable, and of no effect from July 1, 2002.

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

31 (3) Notwithstanding any other provision of the law or any other provision
32 of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for
33 new boats, vessels, or other water craft used as demonstrators shall be applicable,
34 operable, and effective for all taxable periods beginning on or after July 1, 2009.

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

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

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

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

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

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

14 * * *

15 §331. Imposition of tax
16 * * *

17 P.
18 * * *

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

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

27 Q. Notwithstanding any other provision of law to the contrary and
28 specifically notwithstanding any provision enacted during the 2004 First
29 Extraordinary Session which makes any sales and use tax exemption inapplicable,
30 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
31 applicable, operable, and effective for all taxable periods beginning on or after July
32 1, 2007.

33 R. Notwithstanding any other provision of law to the contrary and
34 specifically notwithstanding any provision which is enacted to make any sales and
35 use tax exemption inapplicable, inoperable, and of no effect, the exemption provided
36 in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1,
37 2009.

38 * * *

39 §6001. Antique airplanes and certain other aircraft

40 A. No tax imposed by the state or by any parish, municipality, school board,
41 or any political subdivision of the state shall be imposed on antique airplanes which
42 are maintained by private collectors and not used for commercial purposes, and no
43 personal property tax shall be imposed on any aircraft weighing less than six
44 thousand pounds which is owned by a private individual and not used for
45 commercial or profit making purposes. The exemption from local taxes contained
46 in this Section is granted notwithstanding the provisions of R.S. 47:302, and such

1 exemption shall apply to any sales and use tax levied by any local governmental
2 subdivision or school board.

3 * * *

4 Section 14. R.S. 51:1307(C) is hereby amended and reenacted to read as follows:

5 §1307. Refund procedure

6 * * *

7 C. The refund may consist of a credit card refund as provided for in
8 Subsection D of this Section, or of a cash or check payment in any currency deemed
9 appropriate by the commission, without interest to the international traveler, of the
10 total sales tax of the state and of any participating local tax authority paid by the
11 international traveler as reflected on the invoices or receipts and as verified by the
12 refund form, less the handling fee charged. The international traveler's copy of the
13 refund form will be kept by the refund agent. The invoices or receipts which were
14 attached to the refund form shall be returned to the international traveler, stamped
15 "Sales Tax Refunded".

16 Section 15. Section 4 of Act No. 386 of the 1990 Regular Session of the Legislature
17 is hereby repealed in its entirety.

18 Section 16. The provisions of Sections 1, 2, 3, 4, 5, 6, 7, 15, 17, and this Section
19 shall become effective on April 1, 2016.

20 Section 17. The provisions of Sections 8, 9, 10, 11, 12, 13, and 14 shall become
21 effective on April 1, 2019."