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REVENUE STUDY COMMISSION

Established pursuant to SCR 103 of the 2012 Regular Session

NOTICE OF MEETING - 2 DAYS

Wednesday, August 15, 2012

2:00 p.m. - House Committee Room 5

Thursday, August 16, 2012

2:00 p.m. - House Committee Room 6

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. BUSINESS

Receipt of an overview from the Department of Revenue on credits, exemptions, exclusions, and rebates.

Begin review of selected sales tax expenditures. (The complete list of expenditures to be reviewed is attached.)

IV. CONSIDERATION OF ANY OTHER BUSINESS

V. ADJOURNMENT

NO PUBLIC TESTIMONY WILL BE RECEIVED.



Contact Karen Stephens with any questions @ 225-342-2442.

SALES TAX	
Item Number in 2012 Tax Exemption Budget	
	Exclusions
4	Isolated or occasional sales of tangible personal property
7	Manufacturers rebates on new motor vehicles
8	Manufacturers rebates paid directly to a dealer
20	Certain educational materials and equipment used for classroom instruction
21	Sales and rentals to Boys State of La., Inc. and Girls state of La., Inc.
25	Purchases by regionally accredited independent educational institutions
27	Purchases of certain bibles, songbooks, or literature by certain churches or synagogues for religious instructional classes ²
28	Purchases by the Society of the Little Sisters of the Poor ²
29	Purchases by nonprofit entities that sell donated goods
31	Sales through coin-operated vending machines
34	Sales of human-tissue transplants
35	Sales of raw agricultural products
36	Sale to the United States Government and its agencies
37	Sales of food items by youth organizations
38	Purchases of school buses by independent operators
39	Tangible personal property sold to food banks
43	Purchases of equipment by bonafide volunteer and public fire department
44	Sales of telephone directories by advertising companies
45	Sales of cellular telephones and electronic accessories

SALES TAX	
46	Purchases of fuel or gas by residential consumers
48	Donation of toys
51	Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools
52	Purchases of storm shutter devices
53	Sales of Tangible Personal Property by the Louisiana Military Department
55	Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization
56	Articles traded in on tangible personal property
58	Specialty Mardi Gras items sold by certain organizations
59	Admissions to athletic or entertainment events by educational institutions and membership dues of certain nonprofit, civic organizations
60	Admissions to museums
61	Admissions to places of amusement at camp or retreat facilities
65	Telecommunication services through coin-operated telephones
67	Coin bullion with a value of \$1,000 or more
69	Work products of certain professionals
70	Pharmaceuticals administered to livestock for agricultural purposes
71	Used manufactured homes and 54 percent of cost of new manufactured homes
73	Certain digital television and digital radio conversion equipment
74	Materials used directly in the collection of blood
75	Apheresis kits and leuko reduction filters
81	Sales of Newspapers
82	Donations to certain schools and food banks from resale inventory

SALES TAX	
83	Use tax on residue or byproducts consumed by the producer
Exemptions	
89	Boats, Vessels, and Other Water Craft as Demonstrators
90	Purchases of off-road vehicles by certain buyers domiciled in another state
91	Sales of farm products directly from the farm
96	Farm products produced and used by the farmers
98	Sales of steam-Nonresidential
99	Sales of water -Nonresidential
100	Sales of electric power or energy-Nonresidential
102	Sales of natural gas - Nonresidential
103	Materials and energy sources used for boiler fuel
104	Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators
105	Adaptive driving equipment and motor vehicle modification
111	Sales of admission tickets by Little Theater organizations
112	Tickets to musical performances by nonprofit musical organizations
116	Additional tax levy on contracts entered into prior to and within 90 days of tax levy
117	Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations
118	Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups
119	Sales by thrift shops on military installations
120	Sales of newspapers by religious organizations
121	Sales to nonprofit literacy organizations
122	Sales or purchases by blind persons operating small businesses
123	Purchases by certain organizations that promote training for the blind

SALES TAX	
125	Receipts from coin-operated washing and drying machines in commercial laundromats
126	Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations
131	New vehicles furnished by a dealer for driver-education programs
133	Construction materials and operating supplies for certain nonprofit retirement centers
135	Sales of certain fuels used for farm purposes
136	Sales or purchases by certain sheltered workshops
137	Purchases of certain fuels for private residential consumption
138	Specialty Mardi Gras items purchased or sold by certain organizations
139	Purchases and sales by Ducks Unlimited and Bass Life
140	Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations
141	Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl
144	Pharmaceutical samples distributed in Louisiana
145	Catalogs distributed in Louisiana
150	Utilities used by steelworks and blast furnaces
151	Sickle cell disease organizations
155	Sales of construction materials to Habitat for Humanity
156	Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District
160	Purchases of construction materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners
161	Parish councils on aging
163	Purchases by the Fore!Kids Foundation
164	Purchases of vehicles modified for use by an orthopedically disabled person
165	Purchases of construction materials by the Make it Right Foundation

SALES TAX	
	Alternate-reporting methods
169	Cash-basis sales tax reporting and remitting for health and fitness club membership contracts
170	Cash-basis reporting procedure for rental and lease transactions
172	Extended time to register mobile homes
	Refunds
178	Materials used in the construction, restoration, or renovation of housing in designated areas
179	Purchases and leases of durable medical equipment paid by or under provisions of Medicare
180	Sales tax collected by a qualified charitable institutions
	Other exemptions
182	Sales of gasoline, gasohol, and diesel
183	Purchases made with food stamps and WIC vouchers
184	Credit for sales and use taxes paid to other states on property imported into Louisiana
185	Credit for use tax paid on automobiles imported by certain members of the armed services
186	Use of vehicles in Louisiana by active military personnel
187	Sales of food for preparation and consumption in the home
188	Sales of electric power or energy to the consumer for residential use
189	Sales of natural gas to the consumer for residential use
190	Sales of water to the consumer for residential use
191	Drugs prescribed by physicians or dentists