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REVENUE STUDY COMMISSION
Established pursuant to SCR 103 of the 2012 Regular Session

NOTICE OF MEETING
Tuesday, October 2, 2012
1:00 p.m. - House Committee Room 6

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. BUSINESS

Consideration of Tax Expenditures taken from the 2012 Tax Exemption Budget (see attached list.)

Approval of meeting minutes

IV. CONSIDERATION OF ANY OTHER BUSINESS THAT MAY COME BEFORE THE COMMISSION

V. ADJOURNMENT

PUBLIC TESTIMONY WILL BE RECEIVED.

Testimony Instructions and Forms can be found
on the Commission's website at: <http://house.louisiana.gov/rc/>

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

**REVENUE STUDY COMMISSION
TAX EXPENDITURES TO BE CONSIDERED ON OCTOBER 2ND**

*ITEM No.	LIQUORS - ALCOHOLIC BEVERAGE TAX EXPENDITURES
1	Beer Tax Discount of 2%
2	Beer, Liquor and Wine Tax Refund/Credit - Products Returned to Manufacturer or Destroyed by a Dealer
3	Liquor and Wine - Antiseptic, Scientific, Religious, and Chemical Uses
4	Liquor and Wine Tax Discount of 3.33%
5	Beer Tax - Interstate Shipments
6	Sales to Federal Government and Its Agencies
7	Sales to Ships Engaged in Interstate or Foreign Commerce
8	Interstate Shipments of Alcoholic Beverages
9	Foreign Consul and Foreign Commerce
10	Sales to the Federal Government and Its Agencies

*ITEM No.	TOBACCO TAX EXPENDITURES
1	Discount of 6% for Tobacco Stamps
2	Discount of 6% for Timely Filing Reports
3	Sales to State Institutions
4	Return of Taxable Cigarettes to the Manufacturer
5	Return of Taxable Product to the Manufacturer
6	Sales to Federal Government and Its Agencies
7	Interstate Shipments of Cigarettes
8	Interstate Shipments of Tobacco Products

*ITEM No.	GIFT TAX EXPENDITURES
1	Specific Lifetime Exemption
2	Gifts Made to Charitable, Religious, or Educational Institutions Located in Louisiana
3	Gifts Made to the United States, the State of Louisiana, or Its Political Subdivisions or Civic Organizations
4	Gifts to Spouse
5	Annual Exclusion Per Donee

*ITEM No.	INHERITANCE TAX EXPENDITURES
1	Direct Descendants by Blood or Affinity, Ascendants, or Surviving Spouses (prior to 1992) of Decedent
2	Surviving Spouse
3	Collateral Relations; \$1,000 Exemption
4	Strangers or Nonrelated Persons; \$500 Exemption
5	Bequests to Charitable, Religious, or Educational Institutions in Louisiana
6	Bequests to the State, Incorporated Municipalities, or Political Subdivisions for Exclusive Public Use
7	Bequests to Out-of-State Charitable, Religious, or Educational Institutions
8	Proceeds of Life Insurance Paid to Named Beneficiaries
9	Qualified Retirement or Pension Plans

*ITEM No.	PUBLIC UTILITIES AND CARRIERS TAX EXPENDITURES
1	Inspection and Supervision Fee - Ten-mile Zone Exclusion
2	Inspection and Supervision Fee - Power Cost Exclusion
1	Transportation and Communication Utilities Tax - Seven-mile Zone Exclusion

*ITEM No.	TELECOMMUNICATION TAX EXPENDITURES
1	Deduction of 2% for Timely Filing Reports

*ITEM No.	HAZARDOUS WASTE DISPOSAL TAX EXPENDITURES
1	Deduction for Compliance

***IN 2012 TAX EXEMPTION BUDGET**