

The following are sales and use tax exclusions and exemptions that may be discussed by the Sales Tax Streamlining and Modernization Commission on Tuesday, August 30, 2016:

Agriculture, Commercial Fishing, and Crawfish and Catfish Farming

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| Pharmaceuticals administered to livestock for agricultural | R.S. 47:301(16)(f) |
| Sales of raw agricultural products | R.S. 47:301(10)(e) and 305(A)(3) |
| Livestock and racehorses | R.S. 47:305(A)(2) |
| Feed and feed additives for animals held for business purposes | R.S. 47:305(A)(4) |
| Materials used in the production or harvesting of crawfish | R.S. 47:305(A)(5) |
| Materials used in the production or harvesting of catfish | R.S. 47:305(A)(6) |
| Farm products produced and used by the farmers | R.S. 47:305(B) |
| Sales of seeds for planting crops | R.S. 47:305.3 |
| Sales of pesticides for agricultural purposes | R.S. 47:305.8 |
| Sales of fertilizers and containers to farmers | R.S. 47:305(D)(1)(f) |
| Purchases of supplies, fuels, and repair services for boats used by commercial fishermen | R.S. 47:305.20(A) and (G) |
| Certain seafood-processing facilities | R.S. 47:305.20(C) |
| Sales of certain fuels used for farm purposes | R.S. 47:305.37 |
| Sale of polyroll tubing | R.S. 47:305.63 |

Education-Related

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| Sales to and by certain elementary and second schools | R.S. 47:301(7)(f), (10)(q) and (18)(e) |
| Purchases by Regionally Accredited Independent Educational Institutions | R.S. 47:301(8)(b) |
| Purchases of school buses by independent operators | R.S. 47:301(10)(i) |
| Purchases of educational materials by a private postsecondary academic degree-granting institution that offers online classes | R.S. 47:301(10)(cc) and (18)(n) |

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| Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools and nonprofit corporations | R.S. 47:301(10)(dd) |
| Admissions to athletic or entertainment events by educational institutions | R.S. 47:301(14)(b)(i) |
| Donations to certain schools and food banks from resale inventory | R.S. 47:301(18)(a) |
| Sales of meals by certain institutions | R.S. 47:305(D)(2) |
| <u>Not for Profit</u> | |
| Room Rentals at Camp and Retreat Facilities | R.S. 47:301(6)(b) |
| Room Rentals at Certain Homeless Shelters | R.S. 47:301(6)(c) |
| Sales and rentals to Boys State of La., Inc., and Girls State of La., Inc. | R.S. 47:301(7)(g),(10)(r) and (18)(f) |
| Purchases by the Society of the Little Sisters of the Poor | R.S. 47:301(8)(e) |
| Purchases by Nonprofit Entities that Sell Donated Goods | R.S. 47:301(8)(f) |
| Tangible personal property sold to food banks | R.S. 47:301(10)(j) |
| Toys purchased to be donated | R.S. 47:301(10)(aa)(I) and (18)(m) |
| Sales of food items by youth organizations | R.S. 47:301(10)(h) |
| Qualifying events providing Louisiana heritage, culture, crafts, arts, food and music sponsored by a domestic nonprofit organization | R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)(b) |
| Admissions to museums | R.S. 47:301(14)(b)(ii) and (iii) |
| Admission to places of amusement at camp or retreat facilities | R.S. 47:301(14)(b)(iv) |
| Membership dues of certain nonprofit, civic organizations | R.S. 47:301(14)(b)(I) |
| Sales of admission tickets by little theater organizations | R.S. 47:305.6 |
| Tickets to musical performances by nonprofit musical organizations | R.S. 47:305.7 |

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| Admission to entertainment by domestic nonprofit charitable, educational, and religious organizations | R.S. 47:305.13 |
| Admissions, sales and parking at events sponsored by certain nonprofit groups | R.S. 47:305.14(A)(1)(a) |
| Sales to nonprofit literacy organizations | R.S. 47:305.14(A)(5) |
| Admissions and parking at fairs, festivals, and expositions sponsored by nonprofit organizations | R.S. 47:305.18 |
| Construction materials and operating supplies for certain nonprofit retirement centers | R.S. 47:305.33 |
| Purchases and sales by Ducks Unlimited and Bass Life | R.S. 47:305.41 |
| Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations | R.S. 47:305.42 |
| Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl | R.S. 47:305.43 |
| Sickle cell disease organizations | R.S. 47:305.53 |
| Sales of construction materials to Habitat for Humanity, Fuller Center for Housing, and Make it Right Foundation | R.S. 47:305.59 |
| Purchases by the Fore!Kids Foundation | R.S. 47:305.68 |
| Purchases of construction materials by the Make it Right Foundation | R.S. 47:305.70 |
| Sales tax collected by a qualified charitable institutions | R.S. 47:315.5 |