Sales Exemptions to be Retained by TEB

TEB #	Name	Category (if applicable)
4	Isolated or Occasional Sales of Tangilbe Personal Property	
7	Manufacturers Rebates on New Motor Vehicles	Automobiles/Dealers
8	Manufacturers Rebates Paid Directly to a Dealer	Automobiles/Dealers
10	Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	Railroads
11	Purchases of Manufacturing Machinery and Equipment	Manufacturing Machinery and Equipment
12	Purchases of Certain Machinery and Equipment Used to Produce a New Publication	Manufacturing Machinery and Equipment
13	Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	Non-Residential utilities
14	Room Rentals at Camp and Retreat Facilities Owned by IRC 501(c)(3)	Non-profit/Education
16	Rentals or Leases of Certain Oil-Field Property to be Released or Re-rented	oil/gas
19	Purchases and Leases by Free Hospitals	Medical
20	Certain Educational Materials and Equipment Used for Classroom Instruction	Non-profit/Education
22	Vehicle Rentals for Re-rent to Warranty Customers	Automobiles Rented/Owned
24	Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer	Manufacturing
26	Purchases by State and Local Governments	Government Purchases
29	Purchases by Nonprofit Entities that Sell Donated Goods	Non-profit/Education

Information based upon the FY2011 Tax Exemption Budget.

Sales Exemptions to be Retained by TEB

TEB #	Name	Category (if applicable)
30	Purchases of Tangible Personal Property for Lease or Rental	Tangible Personal Property
32	Natural Gas Used in the Production of Iron	Non-Residential utilities
33	Electricity for Chlor-Alkali Manufacturing Process	Non-Residential utilities
34	Sales of Human-Tissue Transplants	Medical
35	Sales of Raw Agricultural Products	Agriculture
36	Sales to the United States Government and its Agencies	Government Purchases
37	Sales of Food Items by Youth Organizations	Non-profit/Education
39	Tangible Personal Property Sold to Food Banks	Non-profit/Education
42	Pelletized Paper Waste Used in a Permitted Boiler	Non-Residential utilities
43	Purchases of Equipment by Bona Fide Volunteer and Public Fire Department	Government
46	Purchases of Fuel or Gas by Residential Consumers	Residential utilities
48	Donation of Toys	non-profits/religious
51	Purchases of Food Items for School Lunch or Breakfast Programs by Nonprofit Elementary or Secondary Schools	Non-profit/Education
53	Sales of Tangible Personal Property by the Louisiana Military Department	Military
56	Articles Traded in on Tangible Personal Property	Tangible Personal Property

Information based upon the FY2011 Tax Exemption Budget.

Sales Exemptions to be Retained by TEB

TEB #	Name	Category (if applicable)
57	First $50,000 of New Farm Equipment Used in Poultry Production	Manufacturing Machinery and Equipment
59	Admissions to Athletic or Entertainment Events by Elementary and Secondary Educational Institutions and Membership Dues of Certain Nonprofit, Civic	Non-profit/Education
61	Admissions to Places of Amusement at Camp or Retreat Facilities	Non-profit/Education
62	Repair Services Performed in Louisiana when the Repaired Property is Exported	Construction/Repairs
63	Repairs, Renovations or Conversions of Drilling Rigs	Oil/Gas
68	Certain Geophysical Survey Information and Data Analyses	Oil/Gas
69	Work Products of Certain Professionals	General Business
70	Pharmaceuticals Administered to Livestock for Agricultural Purposes	Agriculture
74	Materials Used Directly in the Collection of Blood	Medical
75	Apheresis Kits and Leuko Reduction Filters	Medical
76	Other Constructions Permanently Attached to the Ground	Construction/Repairs
77	Purchases by Motor Vehicle Manufacturers	Manufacturing Machinery and Equipment
78	Purchases by Glass Manufacturers	Manufacturing Machinery and Equipment
79	Purchases of Machinery and Equipment by Owners of Certain Radio Stations	Manufacturing Machinery and Equipment
80	Purchases of Machinery and Equipment by Certain Utilities	Manufacturing Machinery and Equipment

Information based upon the FY2011 Tax Exemption Budget.

Sales Exemptions to be Retained by TEB

TEB #	Name	Category (if applicable)
81	Sales of Newspapers	General Public
82	Donations to Certain Schools and Food Banks from Resale Inventory	Non-profit/Education
85	Purchases by Nonprofit Electric Cooperatives	Non-Residential utilities
87	Sales by State-Owned Domed Stadiums	Government
88	Sales by Certain Publicly-Owned Facilities	Government
91	Sales of Farm Products Direct from the Farm	Agriculture
93	Feed and Feed Additives for Animals Held for Business Purposes	Racetracks/Racehorses
94	Materials Used in the Production or Harvesting of Crawfish	Fishing/Seafood
95	Materials Used in the Production or Harvesting of Catfish	Fishing/Seafood
96	Farm Products Produced and Used by the Farmers	Agriculture
98	Sales of Steam - Nonresidential	Non-residential utilities
99	Sales of Water - Nonresidential	Non-residential utilities
100	Sales of Electric Power or Energy - Nonresidential	Non-residential utilities
101	Sales of Fertilizers and Containers to Farmers	Agriculture
102	Sales of Natural Gas - Nonresidential	Non-residential utilities

Information based upon the FY2011 Tax Exemption Budget.

Sales Exemptions to be Retained by TEB

TEB #	Name	Category (if applicable)
103	Materials and Energy Sources Used for Boiler Fuel	Non-residential utilities
106	Sales of Food by Certain Institutions	Non-profit/Education
107	Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes	General Business
108	Repairs and Materials Used on Drilling Rigs and Equipment	Oil/Gas
109	Sales of 50-ton Vessels and New Component Parts and Sales of Certain Materials and Services to Vessels Operating in Interstate Commerce	Transportation/Large Vessels & Trucks
110	Sales of Seeds for Planting Crops	Agriculture
112	Tickets to Musical Performances by Nonprofit Musical Organizations, Educational, and Religious Organizations	Non-profits/Religious
115	Property Purchased for Exclusive Use Outside the State	Tangible Personal Property
117	Admissions to Entertainment by Domestic Nonprofit Charitable, Educational, and Religious Organizations	Non-profit/Education
118	Sales of Tangible Personal Property at or Admissions to Events Sponsored by Certain Nonprofit Groups	Non-profit/Education
119	Sales by Thrift Shops on Military Installations	Military
120	Sales of Newspapers by Religious Organizations	Non-profit/Education
121	Sales to Nonprofit Literacy Organizations	Non-profit/Education
122	Sales or Purchases by Blind Persons Operating Small Businesses	Disabled
123	Purchases by Certain Organizations that Promote Training for the Blind	Disabled

Information based upon the FY2011 Tax Exemption Budget.

Sales Exemptions to be Retained by TEB

TEB #	Name	Category (if applicable)
129	Certain Seafood-Processing Facilities	Seafood/Fishing
134	Sales of Motor Vehicles to be Leased or Rented by Qualified Lessors	Automobiles Rented/Owned
137	Purchases of Certain Fuels for Private Residential Consumption	Residential Utilities
143	Piggyback Trailers or Containers and Rolling Stock	Railroads
144	Pharmaceutical Samples Distributed in Louisiana	Medical
146	Certain Trucks and Trailers Used 80% in Interstate Commerce	Transportation/Large Vessels & Trucks
147	Certain Contract Carrier Buses Used 80% in Interstate Commerce	Transportation/Large Vessels & Trucks
148	Rail Rolling Stock Sold or Leased in Louisiana	Railroads
150	Utilities Used by Steelworks and Blast Furnaces	Non-residential utilities
151	Sickle Cell Disease Organizations	Medical
158	Sale of Polyroll Tubing	Agriculture
159	Purchase, Lease or Repair of Certain Capital Equipment and Computer Software of Qualifying Radiation Therapy treatment centers	Medical
162	Purchase of Breastfeeding Items	General Public
164	Purchases of Vehicles Modified for Use by an Orthopedically Disabled Person	Disabled
168	Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals	Oil/Gas

Information based upon the FY2011 Tax Exemption Budget.

Sales Exemptions to be Retained by TEB

TEB #	Name	Category (if applicable)
173	"Sales or Cost Price" of Refinery Gas	Oil/Gas
174	Vendor's Compensation * (Amended & Capped)	General Business
176	Sales Tax Remitted on Bad Debts from Credit Sales	General Business
179	Purchases and Leases of Durable Medical Equipment Paid by or Under Provisions of Medicare	Medical/Prescription Drugs
181	Louisiana Tax Free Shopping Program	General Public
182	Sales of Gasoline, Gasohol, and Diesel	Fuel Subject to Excise Tax
183	Purchases Made with WIC Vouchers and Food Stamps	General Public
184	Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana	General Public
185	Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	Automobiles/Dealers
186	Use of Vehicles in Louisiana by Active Military Personnel	Automobiles/Dealers
187	Sales of Food for Preparation and Consumption in the Home	General Public
188	Sales of Electric Power or Energy to the Consumer for Residential Use	Residential Utilities
189	Sales of Natural Gas to the Consumer for Residential Use	Residential Utilities
190	Sales of Water to the Consumer for Residential Use	Residential Utilities
191	Drugs Prescribed by Physicians or Dentists	Medical/Prescription Drugs

Information based upon the FY2011 Tax Exemption Budget.