

Sales Tax Exemptions								
Orig Year	Cite	Sales Tax Exemptions	6/30/2014	State/Local Base	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	Practical Application: True Exclusion or Clarification or Exemption
1962	R.S. 47:305.6	111. Sales of admission tickets by Little Theater organizations	+++	Both	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1963	R.S. 47:305.7	112. Tickets to musical performances by nonprofit musical organizations	+++	Both	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1971	R.S. 47:305.13	117. Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	+++	Both	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1975	R.S. 47:305.18	126. Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	+++	State only	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1985	R.S. 47:305.42	140. Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	+++	State only	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
2011	R.S. 47:301(10)(hh) and (14)(k) and 305.14	55. Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	###	Both	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1948	R.S. 47:301(14)(b)(i)	59. Admissions to athletic or entertainment events by educational institutions and membership dues of certain nonprofit, civic orgs	###	Both	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1989	R.S. 47:301(14)(b)(ii)	60. Admissions to museums	###	Both	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1998	R.S. 47:301(14)(b)(iv)	61. Admissions to places of amusement at camp or retreat facilities	###	Both	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1973	R.S. 47:305.14	118. Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	###	Both	Admissions	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Admissions Total	10		
1986	R.S. 47:305(A)(4)	93. Feed and feed additives for animals held for business purposes	+++	Both	Ag Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1987	R.S. 47:305(A)(5)	94. Materials used in the production or harvesting of crawfish	+++	State only	Ag Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1988	R.S. 47:305(A)(6)	95. Materials used in the production or harvesting of catfish	+++	State only	Ag Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
2000	R.S. 47:301(16)(f)	70. Pharmaceuticals administered to livestock for agricultural purposes	###	Both	Ag Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
1948	R.S. 47:305(B)	96. Farm products produced and used by the farmers	###	Both	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
1948	R.S. 47:305(D)(1)(f)	101. Sales of fertilizers and containers to farmers	###	Both	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1960	R.S. 47:305.3	110. Sales of seeds for planting crops	###	Both	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
1964	R.S. 47:305.8	113. Sales of pesticides for agricultural purposes	###	Both	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1975	R.S. 47:305.20(A) and (G)	128. Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	###	Local Variance	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1991	R.S. 47:305.20(C)	129. Certain seafood-processing facilities	###	Local Variance	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1982	R.S. 47:305.37	135. Sales of certain fuels used for farm purposes	###	Local Variance	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
2009	R.S. 47:305.63	158. Sale of polyroll tubing	###	State only	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Agri. Materials Total	12		
2005	R.S. 47:301(10)(z), (18)(l)	47. Alternate substance used as a fuel	###	State only	Alternative Fuels used in Ag & Business	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Alternative Fuels used in Agri. & Business Total	1		

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1980	R.S. 47:6001	167. Antique airplanes held by private collectors and not used for commercial purposes	+++	Both	Antiques	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
			-		Antiques Total	1		
1973	R.S. 47:305(D)(1)(h)	103. Materials and energy sources used for boiler fuel	+++	Both	Boiler Usage	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1993	R.S. 47:301(10)(n)	42. Pelletized paper waste used in a permitted boiler	###	Both	Boiler Usage	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
			-		Boiler Usage Total	2		
2009	R.S. 47:301(3)(k)	9. Purchases of Consumables by Paper and Wood Manufacturers and Loggers	876,187	State only	Business Consumables	Exclusions	Not part of a group	<i>Exemption</i>
1996	47:301(18)(d)(ii)	83. Use tax on residue or by-products consumed by the producer	###	Both	Business Consumables	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
			876,187		Business Consumables	2		
2007	R.S. 47:301(7)(l)	24. Leases or Rentals of Pallets used in Packaging Products Produced by a Manufacturer	###	Both	Business Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
			-		Business Materials Total	1		
1978	R.S. 47:305.25 and 337.10(l)	130. First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments	See number 11	Local Variance	Business MM&E: Agriculture	Exemptions	Purchases of M&E used in business	<i>Exemption</i>
1991	R.S. 47:301(13)(c)	57. First \$50,000 of new farm equipment used in poultry production	See number 11	Both	Business MM&E: Agriculture	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2004	R.S. 47:301(3)(i), (13)(k), (28)(a), and 337.10(l)	11. Purchases of Manufacturing Machinery and Equipment	73,448,402	Local Variance	Business MM&E: All combined	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2007	R.S. 47:301(16)(m)	77. Purchases by motor vehicle manufacturers	See number 11	Local Variance	Business MM&E: Manufacturers	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2009	R.S. 47:301(16)(m)	78. Purchases by Glass Manufacturers	See number 11	Local Variance	Business MM&E: Manufacturers	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2007	R.S. 47:301(3)(i)(ii) (aa)(l)(eee) and 337.10(l)	12. Purchases of Certain Machinery and Equipment used to Produce a News Publication	See number 11	Local Variance	Business MM&E: Newspapers	Exclusions	Purchases of M&E used in business	<i>True Exclusion</i>
2005	R.S. 47:301(7)(j), (10)(y) and (18)(k)	23. Property used in the Manufacture, Production, or Extraction of Unblended Diesel	###	State only	Business MM&E: Oil & Gas	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2007	R.S. 47:301(16)(n)	79. Purchases of machinery and equipment by owners of certain radio stations	See number 11	State only	Business MM&E: Radio	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2007	R.S. 47:301(16)(o)(i) and (ii)	80. Purchases of machinery and equipment by certain utilities	See number 11	Local Variance	Business MM&E: Utilities	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
			73,448,402		Business MM&E Total	9		
1948	R.S. 47:305(D)(1)(g)	102. Sales of natural gas - Nonresidential	See number 100	Both	Business Utilities	Exemptions	Non residential Utilities 100	<i>Exemption</i>
1998	R.S. 47:305.51	150. Utilities used by steelworks and blast furnaces	See number 100	Both	Business Utilities	Exemptions	Non residential Utilities 100	<i>Exemption</i>
1948	R.S. 47:305(D)(1)(d)	100. Sales of electric power or energy - Nonresidential	403,401,490	Both	Business Utilities	Exemptions	Non residential Utilities 100	<i>Exemption</i>
2005	R.S. 47:301(3)(j) and 13(m)	13. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	See number 99	State only	Business Utilities	Exclusions	Non residential Utilities 99	<i>Exemption</i>
1995	R.S. 47:301(10)(c)(i)(bb)	32. Natural gas used in the production of iron	See number 99	State only	Business Utilities	Exclusions	Non residential Utilities 99	<i>Exemption</i>
1987	R.S. 47:301(10)(c)(ii)(aa)	33. Electricity for chlor-alkali manufacturing process	See number 99	State only	Business Utilities	Exclusions	Non residential Utilities 99	<i>Exemption</i>
1948	R.S. 47:305(D)(1)(b)	98. Sales of steam - Nonresidential	See number 99	Both	Business Utilities	Exemptions	Non residential Utilities 99	<i>Exemption</i>
1948	R.S. 47:305(D)(1)(c)	99. Sales of water - Nonresidential	8,558,600	Both	Business Utilities	Exemptions	Non residential Utilities 99	<i>Exemption</i>

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			411,960,090		Business Utilities Total	8		
1989	R.S. 47:305.49	145. Catalogs distributed in Louisiana	+++	Both	Catalog Distribution	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
			-		Catalog Distribution Total	1		
1991	R.S. 47:301(16)(b)(ii)	67. Coin bullion with a value of \$1,000 or more	###	Both	Coin Bullion	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
			-		Coin Bullion Total	1		
2002	R.S. 47:301(16)(i)	73. Certain digital television and digital radio conversion equipment	***	State only	Digital TV Conversion	Exclusions	Not in effect	<i>Exemption</i>
			-		Digital TV Conversion	1		
1998	R.S. 47:305(D)(1)(u)	105. Adaptive driving equipment and motor vehicle modification	+++	Both	Disabled Assistance	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
2011	R.S. 47:305.69	164. Purchases of vehicles modified for use by an orthopedically disabled person (expired 2013)	-	State only	Disabled Assistance	Exemptions	Not part of a group	<i>Exemption</i>
1982	R.S. 47:305.38	136. Sales or purchases by certain sheltered workshops	###	Both	Disabled Assistance	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1973	R.S. 47:305.15(A)	122. Sales or purchases by blind persons operating small businesses	###	Both	Disabled Assistance	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1994	R.S. 47:305.15(B)	123. Purchases by certain organizations that promote training for the blind	###	Both	Disabled Assistance	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
			-		Disabled Assistance Total	5		
1969	R.S. 47:315.1	178. State sales tax paid on property destroyed in a natural disaster	Negligible	State only	Disaster Relief	Refunds	Negligible	<i>Exemption</i>
2013	R.S. 47:305.71	166. Purchases of construction materials by the St. Bernard Project,	***	Both	Disaster Relief	Exemptions	Not in effect	<i>Exemption</i>
2007	R.S. 47:301(10)(ee), (18)(o), and 337.10(M)	52. Purchases of storm shutter devices	###	Local Variance	Disaster Relief	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2009	R.S. 47:305.65	160. Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	###	Both	Disaster Relief	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2012	R.S. 47:305.70	165. Purchases of construction materials by the Make it Right Foundation	###	Both	Disaster Relief	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1984	R.S. 40:582.1-7, and 47:315.2 and 1515.1	179. Materials used in the construction, restoration, or renovation of housing in designated areas	-	Both	Disaster Relief	Refunds	Zero dollar value	<i>Exemption</i>
			-		Disaster Relief Total	6		
1990	R.S. 47:301(10)(i)	38. Purchases of school buses by independent operators	NRR	Both	Education	Exclusions	No reporting requirement	<i>Exemption</i>
1990	R.S. 47:301(8)(b)	25. Purchases by Regionally Accredited Independent Educational Institutions	###	State only	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1996	R.S. 47:301(7)(f), (10)(q) and (18)(e)	20. Certain Educational Materials and Equipment used for Classroom Instruction	###	Both	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2005	R.S. 47:301(10)(cc), (18)(n)	50. Purchases by a private postsecondary academic degree-granting institution	###	Both	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2007	R.S. 47:301(10)(dd)	51. Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	###	State only	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
			-		Education Total	5		
1972	R.S. 47:305(F)	107. Fees paid by radio and television broadcasters for the rights to broadcast film, video, and tapes	+++	Both	Fees / Rentals for Rebroadcasted Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1964	R.S. 47:305.9	114. Rentals of motion-picture film to commercial theaters	+++	Both	Fees / Rentals for Rebroadcasted Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
			-		Fees / Rentals for Rebroadcasted Materials Total	2		
1968	R.S. 4:168	1. Purchases by pari-mutuels racetracks	###	Both	Gaming	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>

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1990	R.S. 4:227	2. Purchases by off-track wagering facilities	###	Both	Gaming	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1979	R.S. 47:305(A)(2)	92. Racehorses claimed at races in Louisiana	###	State only	Gaming	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Gaming Total	3		
1948	47:305(D)(1)(a)	97. Sales of gasoline (not subject to motor fuels tax)	+++	Both	Motor fuels	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1979	47:305.28	132. Sales of gasohol	+++	Both	Motor fuels	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1990	Art. VII, Sec. 27	183. Sales of gasoline, gasohol, and diesel	365,837,353	Both	Motor fuels	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption
			365,837,353		Motor Fuels Total	3		
1992	R.S. 47:301(10)(m)	41. Certain aircraft assembled in Louisiana with a capacity of 50 people or more	###	Both	Industry Attraction: Airplanes and Helicopter	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1991	R.S. 47:301(7)(d) and (10)(k)	18. Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	###	Both	Industry Attraction: Airlines	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
2000	R.S. 47:301.1(D)	64. Interstate telecommunication services purchased by defined call centers	###	State only	Industry Attraction: Call Centers	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Industry Attraction Total	3		
1989	R.S. 47:301(10)(g)	36. Sales to the United States Government and its agencies	See number 26	Both	Intergovernmental	Exclusions	Intergovernmental	Clarification
1991	R.S. 47:301(8)(c)	26. Purchases by State and Local Governments ¹	195,649,046	Both	Intergovernmental	Exclusions	Intergovernmental	Exemption
1994	R.S. 47:315.3	180. Purchases and leases of durable medical equipment paid by or under provisions of Medicare	103,143	Both	Intergovernmental	Refunds	Not part of a group	Clarification
1982	R.S. 33:4169(D)	3. Purchases, Services and Rentals for Construction of Sewerage or Waste Water Treatment Facility	###	Both	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1989	R.S. 47:301(7)(c) and (14)(h)	17. Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	###	Both	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification
1992	R.S. 47:301(10)(o)	43. Purchases of equipment by bona fide volunteer and public fire department	###	Both	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
2009	R.S. 47:301(10)(ff)	53. Sales of Tangible Personal Property by the Louisiana Military Department	###	Both	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1994	R.S. 47:305.14(A)(4)	119. Sales by thrift shops on military installations	###	Both	Intergovernmental	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
2007	R.S. 47:305.60, 305.61 and 337.9(D)(28)	156. Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District	###	Both	Intergovernmental	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
2011	R.S. 47:305.66	161. Parish councils on aging	###	State only	Intergovernmental	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1986	R.S. 47:305.46	184. Purchases made with food stamps and WIC vouchers	-	Both	Intergovernmental	Prohibited by Fed Food Stamp & WIC program	Zero dollar value	Clarification
			195,752,189		Intergovernmental Total	11		
1998	R.S. 47:305.50(B)	147. Certain contract carrier buses used 80% in interstate commerce	See number 146	Both	Interstate Commerce	Exemptions	Buses, trucks, trailers used 80% in interstate commerce	Exemption
1996	R.S. 47:305.50(A)	146. Certain trucks and trailers used 80% in interstate commerce	15,676,130	Both	Interstate Commerce	Exemptions	Buses, trucks, trailers used 80% in interstate commerce	Exemption
1956	R.S. 47:306.1, 306.2, 337.20, and 337.20.1	172. Collection from interstate and foreign transportation dealers	NRR	Both	Interstate Commerce	Alternative Reporting Method	No reporting requirement	
1977	R.S. 47:301(14)(g)(i)(bb)	62. Repair services performed in Louisiana when the repaired property is exported	###	Local Variance	Interstate Commerce	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption

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1964	R.S. 47:305.10	115. Property purchased for exclusive use outside the state	###	Both	Interstate Commerce	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification
2009	R.S. 47:305.50(F)	149. Sales of Railroad Ties to Railroads for use in Other States	###	Both	Interstate Commerce	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
			15,676,130		Interstate Commerce	6		
1990	R.S. 301(10)(a)(iii) and (18)(a)(iii)	30. Purchases of Tangible Personal Property for Lease or Rental	8,542,578	Both	Items Purchased for Lease or Rental	Exclusions	Purchases of Tangible Personal Property for Lease or Rental	Exemption
			8,542,578		Items Purchased for Lease or Rental Total	1		
2000	R.S. 47:301(16)(g)	71. Used manufactured homes and 54 percent of cost of new manufactured homes	7,036,776	Both	Manufactured Homes	Exclusions	Not part of a group	Exemption
1997	R.S. 32:707(A)	173. Extended time to register mobile homes	-	Both	Manufactured Homes: Superseded law	Statutorily Prescribed Methods of Taxation	Zero dollar value	
			7,036,776		Manufactured Homes	2		
1985	R.S. 47:305.40	138. Specialty Mardi Gras items purchased or sold by certain organizations	+++	State only	Mardi Gras	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
2005	R.S. 47:301(13)(l)	58. Specialty Mardi Gras items sold by certain organizations	###	Both	Mardi Gras	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Mardi Gras Total	2		
1994	R.S. 47:301(7)(e), (10)(p) and (18)(c)	19. Purchases and Leases by Free Hospitals	###	Both	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
1987	R.S. 47:301(10)(d)	34. Sales of human-tissue transplants	###	Both	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
2002	R.S. 47:301(16)(j)	74. Materials used directly in the collection of blood	###	Both	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
2002	R.S. 47:301(16)(k)	75. Aphaeresis kits and leuko reduction filters	###	Both	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
2009	R.S. 47:305.64	159. Purchase, Lease or Repair of certain capital equipment and computer software of qualifying radiation therapy treatment centers	###	Local Variance	Medical	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
2011	R.S. 47:305.67	162. Purchase of breastfeeding items	###	State only	Medical	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Medical Total	6		
1989	R.S. 47:305.47	144. Pharmaceutical samples distributed in Louisiana	+++	Both	Medical Samples	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
			-		Medical Samples Total	1		
1970	R.S. 47:305.11	116. Additional tax levy on contracts entered into prior to and within 90 days of tax levy	-	Both	New Tax Levies Only	Exemptions	Zero dollar value	
			-		New Tax Levies Only	1		
2007	R.S. 47:301(16)(p)	81. Sales of Newspapers	###	Both	Newspapers	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Newspapers Total	1		
1976	R.S. 47:315(B)	177. Sales tax remitted on bad debts from credit sales	2,298,363	Both	Normal Accounting (Bad Debts)	Refunds	Not part of a group	
1991	R.S. 47:301(3)(e) and (13)(b)	7. Manufacturers Rebates on New Motor Vehicles	18,234,529	Both	Normal Accounting (Rebates)	Exclusions	Not part of a group	True Exclusion
1996	R.S. 47:301(3)(g) and (13)(e)	8. Manufacturers Rebates Paid Directly to a Dealer	###	Both	Normal Accounting (Rebates)	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1964	R.S. 303(A)(3)(a)	185. Credit for sales and use taxes paid to other states on property imported into Louisiana	###	Both	Normal Accounting (Tax Pd to Other States)	Reciprocate for credit allowed by other states	Other Exemptions - "Other" Line on Sales Tax Form	

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1989	R.S. 301(13)(a)	56. Articles traded in on tangible personal property	###	Both	Normal Accounting (Trade Ins)	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
			20,532,892		Normal Accounting (Trade Ins) Total	5		
1987	R.S. 47:301(18)(a)	82. Donations to certain schools and food banks from resale inventory	###	Both	Not for Profit Donations	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
			-		Not for Profit Donations	1		
1998	R.S. 47:301(8)(e)	28. Purchases by the Society of the Little Sisters of the Poor	Prohibited	Both	Not for Profit Purchases	Exclusions	501c3 Specifically exempted and marked "prohibited" in the TEB	N/A
1940	R.S. 12:425	85. Purchases by nonprofit electric cooperatives	+++	Both	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1981	R.S. 47:305.33	133. Construction materials and operating supplies for certain nonprofit retirement centers	+++	State only	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1985	R.S. 47:305.41	139. Purchases and sales by Ducks Unlimited and Bass Life	+++	Both	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1985	R.S. 47:305.43	141. Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	+++	Both	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1996	R.S. 47:301(7)(g), (10)(r) and (18)(f)	21. Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	###	Both	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
2005	R.S. 47:301(8)(f)	29. Purchases by Nonprofit Entities that Sell Donated Goods	###	State only	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
1990	R.S. 47:301(10)(j)	39. Tangible personal property sold to food banks	###	Both	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
2005	R.S. 47:301(10)(z) (aa)(i) and (18)(m)	48. Donation of toys	###	Both	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
2002	R.S. 47:305.14(A)(5)	121. Sales to nonprofit literacy organizations	###	Both	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
2005	R.S. 47:305.53	151. Sickle cell disease organizations	###	Both	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
2007	R.S. 47:305.59	155. Sales of construction materials to Habitat for Humanity	###	Both	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
2011	R.S. 47:305.68	163. Purchases by the Fore!Kids Foundation	###	Both	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Not for Profit Purchases	13		
2008	R.S. 47:315.5	181. Sales tax collected by a qualified charitable institutions	-	State only	Not for Profit Refund of Sales Tax collections for	Refunds	Zero dollar value	Exemption
			-		Nonprofit Refund of Sales Tax Collections for Reinvestment Total	1		
2009	R.S. 47:301(6)(c)	15. Room Rentals at Certain Homeless Shelters	Negligible	Both	Not for Profit Room Rentals	Exclusions	Negligible	Exemption
1998	R.S. 47:301(6)(b)	14. Room Rentals at Camp and Retreat Facilities	###	Both	Not for Profit Room Rentals	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Not for Profit Room Rentals Total	2		
1989	R.S. 47:301(10)(h)	37. Sales of food items by youth organizations	###	Both	Not for Profit Sales	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
1973	R.S. 47:305(D)(2)	106. Sales of food by certain institutions	###	Both	Not for Profit Sales	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Not for Profit Sales Total	2		

Sales Tax Exemptions								
Orig Year	Cite	Sales Tax Exemptions	6/30/2014	State/Local Base	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	Practical Application: True Exclusion or Clarification or Exemption
1948	R.S. 47:301(1) and (10)(c)(ii)(bb)	4. Isolated or Occasional Sales of Tangible Personal Property	###	Both	Occasional Sales	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
2007	R.S. 47:305.57	153. Sales of original one-of-a-kind works of art sold in certain locations	###	Both	Occasional Sales	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Occasional Sales Total	2		
2009	R.S. 47:301(10)(gg), (18)(p)	54. Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects	###	Both	Oil & Gas: Business Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1990	R.S. 47:301(3)(d)	168. Certain interchangeable components; optional method to determine	###	Both	Oil & Gas: Interstate Commerce	Alternative Reporting Method	Other Exemptions - "Other" Line on Sales Tax Form	
1984	R.S. 47:302.1 (See R.S. 47:301(10)(a)(iii))	169. Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals	See number 30	Both	Oil & Gas: Lease or Rent for Rerent	Alternative Reporting Method	Purchases of Tangible Personal Property for Lease or Rental	
1966	R.S. 47:301(7)(b)	16. Rentals or Leases of Certain Oil-Field Property to be Released or Rerented	###	Both	Oil & Gas: Lease or Rent for Rerent	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1975	R.S. 47:305.19	127. Lease or rental of certain vessels in offshore mineral production	+++	Both	Oil & Gas: Offshore activities	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
2002	R.S. 47:305(l)	108. Repairs and materials used on drilling rigs and equipment	###	Both	Oil & Gas: Offshore activities	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
2007	R.S. 47:301(14)(g)(iii)	63. Repairs, renovations or conversions of drilling rigs	###	Both	Oil & Gas: Offshore activities	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
2005	R.S. 47:301(10)(bb)	49. Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities	-	State only	Oil & Gas: Pad Gas	Exclusions	Zero dollar value	Exemption
1996	R.S. 47:301(3)(f) and (13)(d)	174. "Sales or cost price" of refinery gas	-	Both	Oil & Gas: Valuation Formula	Statutorily Prescribed Methods of Taxation	Zero dollar value	Exemption
			-		Oil & Gas Total	9		
1991	R.S. 47:301(10)(l)	40. Pollution control devices and systems	###	Both	Pollution Control	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Pollution Control Total	1		
1985	R.S. 47:305	142. Raw materials used in the printing process	+++	Both	Printing Inputs	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
			-		Printing Inputs Total	1		
1989	R.S. 38:2212.4(C)	86. Purchases by a public trust	-	Both	Public Trust	Exemptions	Zero dollar value	Exemption
			-		Public Trust Total	1		
1986	R.S.47:305.45	143. Piggyback trailers or containers and rolling stock	+++	Both	Railroads M&E	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1990	R.S. 47:301(4)(k)	10. Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	###	Both	Railroads M&E	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
1996	R.S. 47:305.50(E)(1)	148. Rail rolling stock sold or leased in Louisiana	###	Both	Railroads M&E	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
	R.S. 47:305.50(E)(2) and 337.10(J)	148.1 Parts or services used in fabrication, modification, repair of rail rolling stock	###	Local Variance	Railroads M&E	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Railroads M&E Total	3		
1988	R.S. 47:301(10)(e) and 305(A)(3)	35. Sales of raw agricultural products	###	Both	Raw Ag Products	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
1948	R.S. 47:305(A)(1)	91. Sales of farm products direct from the farm	###	Both	Raw Ag Products	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
			-		Raw Agri. Products Total	2		
2004	R.S. 47:301(16)(l)	76. Other constructions permanently attached to the ground	###	Both	Real Property	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification

Sales Tax Exemptions								
<u>Orig Year</u>	<u>Cite</u>	<u>Sales Tax Exemptions</u>	<u>6/30/2014</u>	<u>State/Local Base</u>	<u>Exempt Type (Stokes)</u>	<u>Type (Statutory Designation)</u>	<u>TEB Category</u>	<i>Practical Application: True Exclusion or Clarification or Exemption</i>
			-		Real Property Total	1		
1996	R.S. 47:301(8)(d)	27. Purchases of Certain Bibles, Song Books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes 2	Prohibited	Both	Religious	Exclusions	501c3 Specifically exempted and marked "prohibited" in the TEB	N/A
1994	R.S. 47:305.14(A)(1)	120. Sales of newspapers by religious organizations	###	Both	Religious	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Religious Total	2		
1985	R.S. 39:467 (3 different exemptions--see also X-2 below)	87. Sales by state-owned domed stadiums	###	Both	Sales in Public Facilities	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1985	R.S. 39:468	88. Sales by certain publicly-owned facilities	###	Local Variance	Sales in Public Facilities	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Sales in Public Facilities	2		
2005	R.S. 47:305.54, 337.10(L) and 337.10.1	152. Annual Louisiana sales tax holiday	3,107,633	Local Variance	Sales Tax Holiday	Exemptions	Not part of a group	Exemption
2009	R.S. 47:305.62	157. Second Amendment Sales Tax Holiday	880,137	Both	Sales Tax Holiday	Exemptions	Not part of a group	Exemption
2007	R.S. 47:305.58, 337.10(L) and 337.10.1	154. Hurricane preparedness Louisiana sales tax holiday	74,605	Local Variance	Sales Tax Holiday	Exemptions	Not part of a group	Exemption
			4,062,375		Sales Tax Holiday Total	3		
1948	R.S. 47:301(3)(a)	5. Installation Charges on Tangible Personal Property	###	Both		Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification
1983	R.S. 47:301(3)c	6. Installation of Board Roads to Oil-Field Operators	###	Both	Services	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification
2002	R.S. 47:301(16)(h), (22) and (23), and R.S. 47:305.52	72. Purchases of certain custom computer software	###	Local Variance	Services	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1985	R.S. 47:303(F)	170. Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	-	Both	Services	Alternative Reporting Method	Zero dollar value	
1985	R.S. 47:306(A)(2)	171. Cash-basis reporting procedure for rental and lease transactions	-	Both	Services	Alternative Reporting Method	Zero dollar value	
1988	R.S. 47:301(16)(b)(iii)	68. Certain geophysical survey information and data analyses	-	Both	Services	Exclusions	Zero dollar value	Exemption
1987/1982	R.S. 47:302(D)	84. Advertising services	-	Both	Services	Exclusions	Zero dollar value	Exemption
1998	R.S. 47:301(16)(e)	69. Work products of certain professionals	-	Both	Services	Exclusions	Zero dollar value	Exemption
1974	R.S. 47:305.16	124. Cable television installation and repair services	-	Both	Services	Exemptions	Zero dollar value	Exemption
			-		Services Total	9		
1959	R.S. 47:305.1	109. Sales of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce	###	Both	Shipbuilding: Interstate Commerce & Business Inputs	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Shipbuilding Interstate Commerce & Business Inputs Total	1		
2004	R.S. 47:301(10)(x)	46. Purchases of fuel or gas by residential consumers	See number 189	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption
1983	R.S. 47:305.39	137. Purchases of certain fuels for private residential consumption	See number 189	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption
2002	Art. VII, Sec. 2.2	190. Sales of Natural Gas to the Consumer for Residential Use	See number 189	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption

Sales Tax Exemptions								
Orig Year	Cite	Sales Tax Exemptions	6/30/2014	State/Local Base	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	Practical Application: True Exclusion or Clarification or Exemption
2002	Art. VII, Sec. 2.2	191. Sales of Water to the Consumer for Residential Use	See number 189	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption
2002	Art. VII, Sec. 2.2	189. Sales of Electric Power or Energy to the Consumer for Residential Use	197,926,721	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption
2002	Art. VII, Sec. 2.2 and R.S. 47:305(D)(n) to (r)	188. Sales of Food for Preparation and Consumption in the Home	392,543,306	Local Variance	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption
2002	Art. VII, Sec. 2.2 and R.S. 47:301(20), 305 (D)(1)(j), (k), (l), (m), (s), and (t) and (4)(b) and (5)(C) and 305.2	192. Drugs prescribed by physicians or dentists	283,653,094	Local Variance	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption
			874,123,121		Stelly Exemptions Total	7		
1988	R.S. 51:1301	182. Louisiana Tax Free Shopping Program	1,371,919	Local Variance	Tax Free Shopping	Refunds	Not part of a group	Exemption
			1,371,919		Tax Free Shopping Total	1		
2002	R.S. 47:301(10)(v) and (w), (13)(g) and (h), (18)(i) (see also R.S. 47:301(18)(j))	45. Sales of cellular telephones and electronic accessories	###	Both	Telecommunications	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1990	R.S. 47:301.1(B)(2)(a), (b), (c), (e), (f)	66. Miscellaneous telecommunication services	###	State only	Telecommunications	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Telecommunications	2		
2002	R.S. 47:301(10)(t) and (18)(h)	44. Sales of telephone directories by advertising companies	###	Both	Telephone Directory Advertising	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			-		Telephone Directory Advertising Total	1		
1998	R.S. 47:301(7)(h)	22. Vehicle Rentals for Rerent to Warranty Customers	###	Both	Vehicles: Loaner Cars	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
1962	R.S. 47:305(D)(1)(i)	104. Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators	No data	Both	Vehicles: Demonstrators	Exemptions	No Data	Exemption
2009	R.S. 47:303(D)(1) and 305(D)(1)(i) and (H)	89. Boats, Vessels, and Other Water Craft as Demonstrators	###	Both	Vehicles: Demonstrators	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion
1979	R.S. 47:305.26	131. New vehicles furnished by a dealer for driver-education programs	+++	State only	Vehicles: Driver Education	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption
1982	R.S. 47:305.36	134. Sales of motor vehicles to be leased or rented by qualified	50,959,509	State only	Vehicles: Leased or Rented	Exemptions	Not part of a group	Exemption
1965	R.S. 47:303(A)(3)(a)	186. Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	NRR	Both	Vehicles: Military	Exemptions	No reporting requirement	Exemption
1989	R.S. 47:303(A) and 305.48	187. Use of Vehicles in Louisiana by Active Military Personnel	NRR	State only	Vehicles: Military	Reciprocate for credit allowed by other states	No reporting requirement	Clarification
2007	R.S. 47:303(E)(1), 304(A) and 305.56	90. Purchases of off-road vehicles by certain buyers domiciled in another state	###	Both	Vehicles: Out of State	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption
			50,959,509		Vehicles Total	8		
1978	R.S. 47:301(10)(b)(i) (see also: R.S. 47:301(4)(i), (10)(b)(ii) and	31. Sales through coin-operated vending machines	NRR	State only	Vending Sales	Exclusions	No reporting requirement	Exemption
1975	R.S. 47:305.17	125. Receipts from coin-operated washing and drying machines in commercial laundromats	NRR	Both	Vending Sales	Exemptions	No reporting requirement	Exemption
1990	R.S. 47:301.1(B)(2)(d)	65. Telecommunication services through coin-operated telephones	###	State only	Vending Sales	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	
			-		Vending Sales Total	3		
1948	R.S. 47:306(A)(3)	175. Vendor's compensation	25,648,496	Local Variance	Vendors Comp	Credits	Not part of a group	Exemption

Sales Tax Exemptions								
<u>Orig Year</u>	<u>Cite</u>	<u>Sales Tax Exemptions</u>	<u>6/30/2014</u>	<u>State/Local Base</u>	<u>Exempt Type (Stokes)</u>	<u>Type (Statutory Designation)</u>	<u>TEB Category</u>	<i>Practical Application: True Exclusion or Clarification or Exemption</i>
1990	Acts 1990 No. 386, Sec. 4	176. Credit for costs to reprogram cash registers	27,404	State only	Vendors Comp	Credits	Not part of a group	<i>Exemption</i>
			25,675,900		Vendors Comp Total	2		
			2,055,855,421		Grand Total	192		
TAX EXEMPTIONS NOT INCLUDED IN THE TAX EXEMPTION BUDGET								
	R.S. 22:2065	X-1 LA Insurance Guarantee Association		Both				
	R.S. 39:467(A)(1)(b)	X-2 Sales at domed arena owned by a political subdivision (state portion reported with No. 87)		State only				
	R.S. 47:301(16)(b)(i)	X-3 Stocks, bonds, notes, or other obligations or securities		Both				
	R.S. 47:305.30	X-4 Plaquemines Parish taxing authorities may adopt any state exemption		Local Variance				
	R.S. 47:337(K)	X-5 Complex biologics and VEGF inhibitors in CADDO PARISH only		Local Variance				