

Sales Tax Exemptions							
Orig Year	Sales Tax Exemptions	6/30/2013	6/30/2014	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	<u>Practical Application</u> : True Exclusion or Clarification or Exemption
1962	111. Sales of admission tickets by Little Theater organizations	+++	+++	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1963	112. Tickets to musical performances by nonprofit musical organizations	+++	+++	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1971	117. Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	+++	+++	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1975	126. Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	+++	+++	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1985	140. Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	+++	+++	Admissions	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
2011	55. Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	###	###	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1948	59. Admissions to athletic or entertainment events by educational institutions and membership dues of certain nonprofit, civic orgs	###	###	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1989	60. Admissions to museums	###	###	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1998	61. Admissions to places of amusement at camp or retreat facilities	###	###	Admissions	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1973	118. Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	###	###	Admissions	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>

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		-	-	Admissions Total	10		
1986	93. Feed and feed additives for animals held for business purposes	+++	+++	Ag Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1987	94. Materials used in the production or harvesting of crawfish	+++	+++	Ag Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1988	95. Materials used in the production or harvesting of catfish	+++	+++	Ag Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
2000	70. Pharmaceuticals administered to livestock for agricultural purposes	###	###	Ag Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
1948	96. Farm products produced and used by the farmers	###	###	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
1948	101. Sales of fertilizers and containers to farmers	###	###	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1960	110. Sales of seeds for planting crops	###	###	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
1964	113. Sales of pesticides for agricultural purposes	###	###	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1975	128. Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	###	###	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1991	129. Certain seafood-processing facilities	###	###	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1982	135. Sales of certain fuels used for farm purposes	###	###	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2009	158. Sale of polyroll tubing	###	###	Ag Materials	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>

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		-	-	Agri. Materials Total	12		
2005	47. Alternate substance used as a fuel	###	###	Alternative Fuels used in Ag & Business	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Alternative Fuels used in Agri. & Business Total	1		
1980	167. Antique airplanes held by private collectors and not used for commercial purposes	+++	+++	Antiques	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
		-	-	Antiques Total	1		
1973	103. Materials and energy sources used for boiler fuel	+++	+++	Boiler Usage	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1993	42. Pelletized paper waste used in a permitted boiler	###	###	Boiler Usage	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Boiler Usage Total	2		
2009	9. Purchases of Consumables by Paper and Wood Manufacturers and Loggers	1,578,426	876,187	Business Consumables	Exclusions	Not part of a group	<i>Exemption</i>
1996	83. Use tax on residue or by-products consumed by the producer	###	###	Business Consumables	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
		1,578,426	876,187	Business Consumables Total	2		
2007	24. Leases or Rentals of Pallets used in Packaging Products Produced by a Manufacturer	###	###	Business Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Business Materials Total	1		

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1978	130. First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments	See number 11	See number 11	Business MM&E: Agriculture	Exemptions	Purchases of M&E used in business	<i>Exemption</i>
1991	57. First \$50,000 of new farm equipment used in poultry production	See number 11	See number 11	Business MM&E: Agriculture	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2004	11. Purchases of Manufacturing Machinery and Equipment	60,436,437	73,448,402	Business MM&E: All combined	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2007	77. Purchases by motor vehicle manufacturers	See number 11	See number 11	Business MM&E: Manufacturers	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2009	78. Purchases by Glass Manufacturers	See number 11	See number 11	Business MM&E: Manufacturers	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2007	12. Purchases of Certain Machinery and Equipment used to Produce a News Publication	See number 11	See number 11	Business MM&E: Newspapers	Exclusions	Purchases of M&E used in business	<i>True Exclusion</i>
2005	23. Property used in the Manufacture, Production, or Extraction of Unblended Diesel	###	###	Business MM&E: Oil & Gas	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2007	79. Purchases of machinery and equipment by owners of certain radio stations	See number 11	See number 11	Business MM&E: Radio	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
2007	80. Purchases of machinery and equipment by certain utilities	See number 11	See number 11	Business MM&E: Utilities	Exclusions	Purchases of M&E used in business	<i>Exemption</i>
		60,436,437	73,448,402	Business MM&E Total	9		
1948	102. Sales of natural gas - Nonresidential	See number 100	See number 100	Business Utilities	Exemptions	Non residential Utilities 100	<i>Exemption</i>
1998	150. Utilities used by steelworks and blast furnaces	See number 100	See number 100	Business Utilities	Exemptions	Non residential Utilities 100	<i>Exemption</i>
1948	100. Sales of electric power or energy - Nonresidential	319,187,558	403,401,490	Business Utilities	Exemptions	Non residential Utilities 100	<i>Exemption</i>

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2005	13. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	See number 99	See number 99	Business Utilities	Exclusions	Non residential Utilities 99	<i>Exemption</i>
1995	32. Natural gas used in the production of iron	See number 99	See number 99	Business Utilities	Exclusions	Non residential Utilities 99	<i>Exemption</i>
1987	33. Electricity for chlor-alkali manufacturing process	See number 99	See number 99	Business Utilities	Exclusions	Non residential Utilities 99	<i>Exemption</i>
1948	98. Sales of steam - Nonresidential	See number 99	See number 99	Business Utilities	Exemptions	Non residential Utilities 99	<i>Exemption</i>
1948	99. Sales of water - Nonresidential	6,490,913	8,558,600	Business Utilities	Exemptions	Non residential Utilities 99	<i>Exemption</i>
		325,678,471	411,960,090	Business Utilities Total	8		
1989	145. Catalogs distributed in Louisiana	+++	+++	Catalog Distribution	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
		-	-	Catalog Distribution Total	1		
1991	67. Coin bullion with a value of \$1,000 or more	###	###	Coin Bullion	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Coin Bullion Total	1		
2002	73. Certain digital television and digital radio conversion equipment	***	***	Digital TV Conversion	Exclusions	Not in effect	<i>Exemption</i>
		-	-	Digital TV Conversion Total	1		
1998	105. Adaptive driving equipment and motor vehicle modification	+++	+++	Disabled Assistance	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
2011	164. Purchases of vehicles modified for use by an orthopedically disabled person	59,304	-	Disabled Assistance	Exemptions	Not part of a group	<i>Exemption</i>
1982	136. Sales or purchases by certain sheltered workshops	###	###	Disabled Assistance	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>

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1973	122. Sales or purchases by blind persons operating small businesses	###	###	Disabled Assistance	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1994	123. Purchases by certain organizations that promote training for the blind	###	###	Disabled Assistance	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		59,304	-	Disabled Assistance Total	5		
1969	178. State sales tax paid on property destroyed in a natural disaster	Negligible	Negligible	Disaster Relief	Refunds	Negligible	<i>Exemption</i>
2013	166. Purchases of construction materials by the St. Bernard Project, Inc.	***	***	Disaster Relief	Exemptions	Not in effect	<i>Exemption</i>
2007	52. Purchases of storm shutter devices	###	###	Disaster Relief	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2009	160. Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	###	###	Disaster Relief	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2012	165. Purchases of construction materials by the Make it Right Foundation	###	###	Disaster Relief	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1984	179. Materials used in the construction, restoration, or renovation of housing in designated areas	-	-	Disaster Relief	Refunds	Zero dollar value	<i>Exemption</i>
		-	-	Disaster Relief Total	6		
1990	38. Purchases of school buses by independent operators	NRR	NRR	Education	Exclusions	No reporting requirement	<i>Exemption</i>
1990	25. Purchases by Regionally Accredited Independent Educational Institutions	###	###	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>

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1996	20. Certain Educational Materials and Equipment used for Classroom Instruction	###	###	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2005	50. Purchases by a private postsecondary academic degree-granting institution	###	###	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2007	51. Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	###	###	Education	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Education Total	5		
1972	107. Fees paid by radio and television broadcasters for the rights to broadcast film, video, and tapes	+++	+++	Fees / Rentals for Rebroadcasted Materials	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1964	114. Rentals of motion-picture film to commercial theaters	+++	+++	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	1. Purchases by pari-mutuels racetracks	###	###	Gaming	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1990	2. Purchases by off-track wagering facilities	###	###	Gaming	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1979	92. Racehorses claimed at races in Louisiana	###	###	Gaming	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Gaming Total	3		
1948	97. Sales of gasoline (not subject to motor fuels tax)	+++	+++	Motor fuels	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1979	132. Sales of gasohol	+++	+++	Motor fuels	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>

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1990	183. Sales of gasoline, gasohol, and diesel	301,026,374	365,837,353	Motor fuels	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	<i>Exemption</i>
		301,026,374	365,837,353	Motor Fuels Total	3		
1992	41. Certain aircraft assembled in Louisiana with a capacity of 50 people or more	###	###	Industry Attraction: Airplanes and Helicopter Manufacturing	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1991	18. Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	###	###	Industry Attraction: Airlines	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2000	64. Interstate telecommunication services purchased by defined call centers	###	###	Industry Attraction: Call Centers	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Industry Attraction Total	3		
1989	36. Sales to the United States Government and its agencies	See number 26	See number 26	Intergovernmental	Exclusions	Intergovernmental	<i>Clarification</i>
1991	26. Purchases by State and Local Governments ¹	210,532,149	195,649,046	Intergovernmental	Exclusions	Intergovernmental	<i>Exemption</i>
1994	180. Purchases and leases of durable medical equipment paid by or under provisions of Medicare	2,282,028	103,143	Intergovernmental	Refunds	Not part of a group	<i>Clarification</i>
1982	3. Purchases, Services and Rentals for Construction of Sewerage or Waste Water Treatment Facility	###	###	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1989	17. Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	###	###	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Clarification</i>

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1992	43. Purchases of equipment by bona fide volunteer and public fire department	###	###	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2009	53. Sales of Tangible Personal Property by the Louisiana Military Department	###	###	Intergovernmental	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1994	119. Sales by thrift shops on military installations	###	###	Intergovernmental	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2007	156. Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District	###	###	Intergovernmental	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2011	161. Parish councils on aging	###	###	Intergovernmental	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1986	184. Purchases made with food stamps and WIC vouchers	-	-	Intergovernmental	Prohibited by Fed Food Stamp & WIC program	Zero dollar value	<i>Clarification</i>
		212,814,177	195,752,189	Intergovernmental Total	11		
1998	147. Certain contract carrier buses used 80% in interstate commerce	See number 146	See number 146	Interstate Commerce	Exemptions	Buses, trucks, trailers used 80% in interstate commerce	<i>Exemption</i>
1996	146. Certain trucks and trailers used 80% in interstate commerce	13,350,252	15,676,130	Interstate Commerce	Exemptions	Buses, trucks, trailers used 80% in interstate commerce	<i>Exemption</i>
1956	172. Collection from interstate and foreign transportation dealers	NRR	NRR	Interstate Commerce	Alternative Reporting Method	No reporting requirement	
1977	62. Repair services performed in Louisiana when the repaired property is exported	###	###	Interstate Commerce	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>

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1964	115. Property purchased for exclusive use outside the state	###	###	Interstate Commerce	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Clarification</i>
2009	149. Sales of Railroad Ties to Railroads for use in Other States	###	###	Interstate Commerce	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
		13,350,252	15,676,130	Interstate Commerce Total	6		
1990	30. Purchases of Tangible Personal Property for Lease or Rental	11,536,271	8,542,578	Items Purchased for Lease or Rental	Exclusions	Purchases of Tangible Personal Property for Lease or Rental	<i>Exemption</i>
		11,536,271	8,542,578	Items Purchased for Lease or Rental Total	1		
2000	71. Used manufactured homes and 54 percent of cost of new manufactured homes	6,800,602	7,036,776	Manufactured Homes	Exclusions	Not part of a group	<i>Exemption</i>
1997	173. Extended time to register mobile homes	-	-	Manufactured Homes: Superceded law	Statutorily Prescribed Methods of Taxation	Zero dollar value	
		6,800,602	7,036,776	Manufactured Homes Total	2		
1985	138. Specialty Mardi Gras items purchased or sold by certain organizations	+++	+++	Mardi Gras	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
2005	58. Specialty Mardi Gras items sold by certain organizations	###	###	Mardi Gras	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Mardi Gras Total	2		
1994	19. Purchases and Leases by Free Hospitals	###	###	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
1987	34. Sales of human-tissue transplants	###	###	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>

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2002	74. Materials used directly in the collection of blood	###	###	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2002	75. Apheresis kits and leuko reduction filters	###	###	Medical	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2009	159. Purchase, Lease or Repair of certain capital equipment and computer software of qualifying radiation therapy treatment centers	###	###	Medical	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2011	162. Purchase of breastfeeding items	###	###	Medical	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Medical Total	6		
1989	144. Pharmaceutical samples distributed in Louisiana	+++	+++	Medical Samples	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
		-	-	Medical Samples Total	1		
1970	116. Additional tax levy on contracts entered into prior to and within 90 days of tax levy	-	-	New Tax Levies Only	Exemptions	Zero dollar value	
		-	-	New Tax Levies Only Total	1		
2007	81. Sales of Newspapers	###	###	Newspapers	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Newspapers Total	1		
1976	177. Sales tax remitted on bad debts from credit sales	615,312	2,298,363	Normal Accounting (Bad Debts)	Refunds	Not part of a group	
1991	7. Manufacturers Rebates on New Motor Vehicles	17,041,643	18,234,529	Normal Accounting (Rebates)	Exclusions	Not part of a group	<i>True Exclusion</i>
1996	8. Manufacturers Rebates Paid Directly to a Dealer	###	###	Normal Accounting (Rebates)	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>

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1964	185. Credit for sales and use taxes paid to other states on property imported into Louisiana	###	###	Normal Accounting (Tax Pd to Other States)	Reciprocate for credit allowed by other states	Other Exemptions - "Other" Line on Sales Tax Form	
1989	56. Articles traded in on tangible personal property	###	###	Normal Accounting (Trade Ins)	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
		17,656,955	20,532,892	Normal Accounting (Trade Ins) Total	5		
1987	82. Donations to certain schools and food banks from resale inventory	###	###	Not for Profit Donations	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
		-	-	Not for Profit Donations Total	1		
1998	28. Purchases by the Society of the Little Sisters of the Poor	Prohibited	Prohibited	Not for Profit Purchases	Exclusions	501c3 Specifically exempted and marked "prohibited" in the TEB	<i>N/A</i>
1940	85. Purchases by nonprofit electric cooperatives	+++	+++	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1981	133. Construction materials and operating supplies for certain nonprofit retirement centers	+++	+++	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1985	139. Purchases and sales by Ducks Unlimited and Bass Life	+++	+++	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1985	141. Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	+++	+++	Not for Profit Purchases	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1996	21. Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	###	###	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2005	29. Purchases by Nonprofit Entities that Sell Donated Goods	###	###	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>

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1990	39. Tangible personal property sold to food banks	###	###	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2005	48. Donation of toys	###	###	Not for Profit Purchases	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2002	121. Sales to nonprofit literacy organizations	###	###	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2005	151. Sickle cell disease organizations	###	###	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2007	155. Sales of construction materials to Habitat for Humanity	###	###	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2011	163. Purchases by the Fore!Kids Foundation	###	###	Not for Profit Purchases	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Not for Profit Purchases Total	13		
2008	181. Sales tax collected by a qualified charitable institutions	-	-	Not for Profit Refund of Sales Tax collections for Reinvestment	Refunds	Zero dollar value	<i>Exemption</i>
		-	-	Not for Profit Refund of Sales Tax Collections for Reinvestment Total	1		
2009	15. Room Rentals at Certain Homeless Shelters	Negligible	Negligible	Not for Profit Room Rentals	Exclusions	Negligible	<i>Exemption</i>
1998	14. Room Rentals at Camp and Retreat Facilities	###	###	Not for Profit Room Rentals	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Not for Profit Room Rentals Total	2		
1989	37. Sales of food items by youth organizations	###	###	Not for Profit Sales	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>

Sales Tax Exemptions							
Orig Year	Sales Tax Exemptions	6/30/2013	6/30/2014	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	<i>Practical Application : True Exclusion or Clarification or Exemption</i>
1973	106. Sales of food by certain institutions	###	###	Not for Profit Sales	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Not for Profit Sales Total	2		
1948	4. Isolated or Occasional Sales of Tangible Personal Property	###	###	Occasional Sales	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
2007	153. Sales of original one-of-a-kind works of art sold in certain locations	###	###	Occasional Sales	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Occasional Sales Total	2		
2009	54. Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects	###	###	Oil & Gas: Business Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1990	168. Certain interchangeable components; optional method to determine	###	###	Oil & Gas: Interstate Commerce	Alternative Reporting Method	Other Exemptions - "Other" Line on Sales Tax Form	
1984	169. Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals	See number 30	See number 30	Oil & Gas: Lease or Rent for Rerent	Alternative Reporting Method	Purchases of Tangible Personal Property for Lease or Rental	
1966	16. Rentals or Leases of Certain Oil-Field Property to be Released or Rerented	###	###	Oil & Gas: Lease or Rent for Rerent	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1975	127. Lease or rental of certain vessels in mineral production	+++	+++	Oil & Gas: Offshore activities	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
2002	108. Repairs and materials used on drilling rigs and equipment	###	###	Oil & Gas: Offshore activities	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
2007	63. Repairs, renovations or conversions of drilling rigs	###	###	Oil & Gas: Offshore activities	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>

Sales Tax Exemptions							
Orig Year	Sales Tax Exemptions	6/30/2013	6/30/2014	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	<u>Practical Application</u> : True Exclusion or Clarification or Exemption
2005	49. Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities	-	-	Oil & Gas: Pad Gas	Exclusions	Zero dollar value	<i>Exemption</i>
1996	174. "Sales or cost price" of refinery gas	-	-	Oil & Gas: Valuation Formula	Statutorily Prescribed Methods of Taxation	Zero dollar value	<i>Exemption</i>
		-	-	Oil & Gas Total	9		
1991	40. Pollution control devices and systems	###	###	Pollution Control	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Pollution Control Total	1		
1985	142. Raw materials used in the printing process	+++	+++	Printing Inputs	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
		-	-	Printing Inputs Total	1		
1989	86. Purchases by a public trust	-	-	Public Trust	Exemptions	Zero dollar value	<i>Exemption</i>
		-	-	Public Trust Total	1		
1986	143. Piggyback trailers or containers and rolling stock	+++	+++	Railroads M&E	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1990	10. Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	###	###	Railroads M&E	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
1996	148. Rail rolling stock sold or leased in Louisiana	###	###	Railroads M&E	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Railroads M&E Total	3		
1988	35. Sales of raw agricultural products	###	###	Raw Ag Products	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
1948	91. Sales of farm products direct from the farm	###	###	Raw Ag Products	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>

Sales Tax Exemptions							
Orig Year	Sales Tax Exemptions	6/30/2013	6/30/2014	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	<i>Practical Application : True Exclusion or Clarification or Exemption</i>
		-	-	Raw Agri. Products Total	2		
2004	76. Other constructions permanently attached to the ground	###	###	Real Property	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Clarification</i>
		-	-	Real Property Total	1		
1996	27. Purchases of Certain Bibles, Song Books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes 2	Prohibited	Prohibited	Religious	Exclusions	501c3 Specifically exempted and marked "prohibited" in the TEB	<i>N/A</i>
1994	120. Sales of newspapers by religious organizations	###	###	Religious	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Religious Total	2		
1985	87. Sales by state-owned domed stadiums	###	###	Sales in Public Facilities	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1985	88. Sales by certain publicly-owned facilities	###	###	Sales in Public Facilities	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Sales in Public Facilities Total	2		
2005	152. Annual Louisiana sales tax holiday	2,432,048	3,107,633	Sales Tax Holiday	Exemptions	Not part of a group	<i>Exemption</i>
2009	157. Second Amendment Sales Tax Holiday	844,420	880,137	Sales Tax Holiday	Exemptions	Not part of a group	<i>Exemption</i>
2007	154. Hurricane preparedness Louisiana sales tax holiday	43,873	74,605	Sales Tax Holiday	Exemptions	Not part of a group	<i>Exemption</i>
		3,320,341	4,062,375	Sales Tax Holiday Total	3		
1948	5. Installation Charges on Tangible Personal Property	###	###	-	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Clarification</i>

Sales Tax Exemptions							
Orig Year	Sales Tax Exemptions	6/30/2013	6/30/2014	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	<u>Practical Application</u> : True Exclusion or Clarification or Exemption
1983	6. Installation of Board Roads to Oil-Field Operators	###	###	Services	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Clarification</i>
2002	72. Purchases of certain custom computer software	###	###	Services	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1985	170. Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	-	-	Services	Alternative Reporting Method	Zero dollar value	
1985	171. Cash-basis reporting procedure for rental and lease transactions	-	-	Services	Alternative Reporting Method	Zero dollar value	
1988	68. Certain geophysical survey information and data analyses	-	-	Services	Exclusions	Zero dollar value	<i>Exemption</i>
1987/1982	84. Advertising services	-	-	Services	Exclusions	Zero dollar value	<i>Exemption</i>
1998	69. Work products of certain professionals	-	-	Services	Exclusions	Zero dollar value	<i>Exemption</i>
1974	124. Cable television installation and repair services	-	-	Services	Exemptions	Zero dollar value	<i>Exemption</i>
		-	-	Services Total	9		
1959	109. Sales of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce	###	###	Shipbuilding; Interstate Commerce & Business Inputs	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Shipbuilding Interstate Commerce & Business Inputs Total	1		
2004	46. Purchases of fuel or gas by residential consumers	See number 189	See number 189	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	<i>Exemption</i>
1983	137. Purchases of certain fuels for private residential consumption	See number 189	See number 189	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	<i>Exemption</i>

Sales Tax Exemptions							
Orig Year	Sales Tax Exemptions	6/30/2013	6/30/2014	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	<i>Practical Application : True Exclusion or Clarification or Exemption</i>
2002	190. Sales of Natural Gas to the Consumer for Residential Use	See number 189	See number 189	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	<i>Exemption</i>
2002	191. Sales of Water to the Consumer for Residential Use	See number 189	See number 189	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	<i>Exemption</i>
2002	189. Sales of Electric Power or Energy to the Consumer for Residential Use	176,801,540	197,926,721	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	<i>Exemption</i>
2002	188. Sales of Food for Preparation and Consumption in the Home	387,523,862	392,543,306	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	<i>Exemption</i>
2002	192. Drugs prescribed by physicians or dentists	288,473,004	283,653,094	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	<i>Exemption</i>
		852,798,406	874,123,121	Stelly Exemptions Total	7		
1988	182. Louisiana Tax Free Shopping Program	871,581	1,371,919	Tax Free Shopping	Refunds	Not part of a group	<i>Exemption</i>
		871,581	1,371,919	Tax Free Shopping Total	1		
2002	45. Sales of cellular telephones and electronic accessories	###	###	Telecommunications	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
1990	66. Miscellaneous telecommunication services	###	###	Telecommunications	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Telecommunications Total	2		
2002	44. Sales of telephone directories by advertising companies	###	###	Telephone Directory Advertising	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		-	-	Telephone Directory Advertising Total	1		
1998	22. Vehicle Rentals for Rerent to Warranty Customers	###	###	Vehicles: Loaner Cars	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>

Sales Tax Exemptions							
Orig Year	Sales Tax Exemptions	6/30/2013	6/30/2014	Exempt Type (Stokes)	Type (Statutory Designation)	TEB Category	<u>Practical Application</u> : True Exclusion or Clarification or Exemption
1962	104. Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators	No data	No data	Vehicles: Demonstrators	Exemptions	No Data	<i>Exemption</i>
2009	89. Boats, Vessels, and Other Water Craft as Demonstrators	###	###	Vehicles: Demonstrators	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>True Exclusion</i>
1979	131. New vehicles furnished by a dealer for driver-education programs	+++	+++	Vehicles: Driver Education	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	<i>Exemption</i>
1982	134. Sales of motor vehicles to be leased or rented by qualified lessors	47,216,045	50,959,509	Vehicles: Leased or Rented	Exemptions	Not part of a group	<i>Exemption</i>
1965	186. Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	NRR	NRR	Vehicles: Military	Exemptions	No reporting requirement	<i>Exemption</i>
1989	187. Use of Vehicles in Louisiana by Active Military Personnel	NRR	NRR	Vehicles: Military	Reciprocate for credit allowed by other states	No reporting requirement	<i>Clarification</i>
2007	90. Purchases of off-road vehicles by certain buyers domiciled in another state	###	###	Vehicles: Out of State	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	<i>Exemption</i>
		47,216,045	50,959,509	Vehicles Total	8		
1978	31. Sales through coin-operated vending machines	NRR	NRR	Vending Sales	Exclusions	No reporting requirement	<i>Exemption</i>
1975	125. Receipts from coin-operated washing and drying machines in commercial laundromats	NRR	NRR	Vending Sales	Exemptions	No reporting requirement	<i>Exemption</i>
1990	65. Telecommunication services through coin-operated telephones	###	###	Vending Sales	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	
		-	-	Vending Sales Total	3		
1948	175. Vendor's compensation	28,086,286	25,648,496	Vendors Comp	Credits	Not part of a group	<i>Exemption</i>
1990	176. Credit for costs to reprogram cash registers	16,111	27,404	Vendors Comp	Credits	Not part of a group	<i>Exemption</i>
		28,102,397	25,675,900	Vendors Comp Total	2		
		1,883,246,039	2,055,855,421	Grand Total	192		