

*The following sales and use tax exclusions and exemptions may be considered by the Sales Tax Streamlining and Modernization Commission on Wednesday, November 2, 2016.*

**REVISED 10/26/2016**

#29	Purchases by nonprofit entities that sell donated goods (Goodwill, Salvation Army, St. Vincent de Paul, United Way)	R.S. 47:301(8)(f)
#181	Sales tax collected by a qualified charitable institution (Goodwill, Salvation Army, St. Vincent de Paul, United Way)	R.S. 47:315:5
#39	Tangible personal property sold to food banks	R.S. 47:301(10)(j)
#4	Isolated or occasional sales of tangible personal property	R.S. 47:301(1) and (10)(c)(ii)(bb)
#55	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)
#88	Sales at certain publicly-owned facilities	R.S. 39:468
#87	Sales at state-owned domed facilities	R.S. 39:467
#42	Pelletized paper waste used in a permitted boiler	R.S. 47:301(10)(n)
#103	Materials and energy sources used for boiler fuel	R.S. 47:305(D)(1)(h)
#9	Purchases of consumables by paper and wood manufacturers and loggers	R.S. 47:301(3)(k)
#83	Use tax on residue or by-products consumed by the producer	R.S. 47:301(18)(d)(ii)
#24	Leases or rentals of pallets used in packaging products produced by a manufacturer	R.S. 47:301(7)(I)
#11	Purchases of manufacturing machinery and equipment	R.S. 47:301(3)(i), (13)(k), (28)(a), and

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		R.S. 47:337.10(I)
#77	Purchases by motor vehicle manufacturers	R.S. 47:301(16)(m)
#78	Purchases by glass manufacturers	R.S. 47:301(16)(m)
#12	Purchases of certain machinery and equipment used to produce a news publication	R.S. 47:301(3)(i)(ii)(aa)(I)(eee) and R.S. 47:301(3)(i)(ii)(bb)(III)
#79	Purchases of machinery and equipment by owners of certain radio stations	R.S. 47:301(16)(n)
#80	Purchases of machinery and equipment by certain utilities	R.S. 47:301(16)(o)(i) and (ii)
#102	Sales of natural gas - nonresidential	R.S. 47:305(D)(1)(g)
#150	Utilities used by steelworkers and blast furnaces	R.S. 47:305.51
#100	Sales of electric power or energy - nonresidential	R.S. 47:305(D)(1)(d)
#99	Sales of water - nonresidential	R.S. 47:305(D)(1)(c)
#98	Sales of steam - nonresidential	R.S. 47:305(D)(1)(b)
#13	Purchases of electric power and natural gas by paper or wood	R.S. 47:301(3)(j) and (13)(m)
#32	Natural gas used in the production of iron	R.S. 47:301(10)(c)(i)(bb)
#33	Electricity for chlor-alkali manufacturing process	R.S. 47:301(10)(c)(ii)(aa)
#54	Sales of anthropogenic carbon dioxide used in qualified	R.S. 47:301(10)(gg),

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	tertiary recovery projects	(18)(p)
#23	Property used in the manufacture, production, or extraction of unblended diesel	R.S. 47:301(7)(j), (10)(v) and (18)(k)
#168	Certain interchangeable components; optional method to determine	R.S. 47:301(3)(d)
#169	Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals	R.S. 47:302.1 (see R.S. 7:301(10)(a)(iii))
#108	Repairs and materials used on drilling rigs and equipment	R.S. 47:305(I)
#63	Repairs, renovations, or conversions of drilling rigs	R.S. 47:301(14)(g)(iii)
#49	Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities	R.S. 47:301(10)(bb)
#174	"Sales or cost price" of refinery gas	R.S. 47:301(3)(f) and (13)(d)