

The following sales and use tax exclusions and exemptions may be considered by the Sales Tax Streamlining and Modernization Commission on Tuesday, October 4, 2016.

I. Consideration of certain specific issues concerning the following exclusions and exemptions which were discussed at the September 20, 2016 meeting:

- a. A definition of "interstate commerce", for purposes of the exemption for sales of 50-ton vessels and new component parts for such vessels and sales of parts and services for vessels operating in interstate commerce (R.S. 47:305.1).
- b. A policy for a comprehensive contemporary approach to the taxation of tangible personal property sold through a vending type machine (R.S. 47:301(10)(b)(i)).
- c. Information on cultural product districts, for purposes of the exemption for the sales of original one-of-a-kind artwork in a cultural product district (R.S. 47:305.57).
- d. Data from the Public Service Commission concerning rates charged for electricity by the utility providers in Louisiana, for purposes of the exemption for purchases by nonprofit electric cooperatives (R.S. 12:425).
- e. Policies concerning certain types of companies offering credit, for purposes of the refund for tax remitted on bad debts from credit sales (R.S. 47:315(B)).
- f. Policies concerning like-kind exchange transactions, for purposes of the exclusion for articles traded in on tangible personal property (R.S. 47:301(13)(a)).

II. Consideration of the following exclusions and exemptions for purposes of adopting a preliminary recommendation of the commission concerning their disposition:

- a. Other constructions permanently attached to the ground R.S. 47:301(16)(l)
- b. Additional tax levy on contracts entered into prior to and within 90 days of tax levy R.S. 47:305.11
- c. Isolated or occasional sales of tangible personal property R.S. 47:301(1) and (10)(c)(ii)(bb)
- d. Coin bullion with a value of \$1,000 or more R.S. 47:301(16)(b)(ii)

e.	Antique airplanes held by private collectors and not used for commercial purposes	R.S. 47:6001
f.	Sales of newspapers	R.S. 47:301(16)(p)
g.	Raw materials used in the printing process	R.S. 47:305.44
h.	Specialty Mardi Gras items sold or purchased by certain organizations	R.S. 47:301(13)(l) and 305.40
i.	Purchases, services and rentals for construction of sewerage or waste water treatment facility	R.S. 33.4169(D)
j.	Purchases of tangible personal property for lease or rental [excluding automobiles]	R.S. 301(10)(a)(iii) and (18)(a)(iii)
k.	Sales of motor vehicles to be leased or rented by qualified lessors	R.S. 47:301(10)(a)(iii) and 305.36
l.	Vehicle rentals for re-rental to warranty customers	R.S. 47:301(7)(h)
m.	Rentals or leases of certain oil-field property to be released or re-rented	R.S. 47:301(7)(b)
n.	Lease or rental of certain vessels in offshore mineral production	R.S. 47:305.19
o.	Leases or rentals of railroad rolling stock and leases or rentals by railway companies and railroad corporations	R.S. 47:301(4)(k)
p.	Per diem or car hire charges for freight cars or other rolling stock	R.S. 47:305.45
q.	Rail rolling stock sold or leased in Louisiana	R.S. 47:305.50(E)(1)
r.	Parts or services used in fabrication, modification, or repair of rail rolling stock	R.S. 47:305.50(E)(2) and 337.10(J)
s.	Certain transactions involving the construction or overhaul of U.S. Navy vessels	R.S. 47:301(7)(c) and (14)(h)

t.	Purchases of equipment by bona fide volunteer and public fire departments	R.S. 47:301(10)(o)
u.	Sales in certain publicly-owned facilities	R.S. 39:468
v.	Sales in state-owned domed stadiums and baseball facilities and locally owned domed facilities	R.S. 39:467
w.	Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)(b)
x.	Sales of cellular telephones and electronic accessories	R.S. 47:301(10)(v), (13)(g) and (h), and (18)(i)
y.	Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators	R.S. 47:305(D)(1)(i)
z.	Boats, vessels, and other water craft used as demonstrators	R.S. 47:303(D)(1) and 305(D)(1)(i) and (H)
aa.	Certain geophysical survey information and data analyses	R.S. 47:301(16)(b)(iii)
bb.	Use of vehicles in Louisiana by active military personnel	R.S. 47:303(A) and 305.48
cc.	Credit for use tax paid on automobiles imported by certain members of the armed services	R.S. 47:303(A)(3)(a)
dd.	Purchase of off-road vehicles by certain buyers domiciled in another state	R.S. 47:303(E)(1), 304(A), and 305.56
ee.	Fees paid by radio and television broadcasters for the right to broadcast or exhibit copyrighted materials	R.S. 47:305(F)

III. Initial discussion of exemptions and exclusions concerning services, to include the following:

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| a. | Repair services performed in Louisiana when the repaired property is exported | R.S. 47:301(14)(g)(i)(bb) |
| b. | Parts or services used in fabrication, modification, or repair of rail rolling stock | R.S. 47:305.50(E)(2) and 337.10(J) |
| c. | Miscellaneous telecommunication services | R.S. 47:301.1(B)(2)(a)-(f) |
| d. | Purchases, services and rentals for construction of sewerage or waste water treatment facility | R.S. 33.4169(D) |
| e. | Certain transactions involving the construction or overhaul of U.S. Navy vessels | R.S. 47:301(7)(c) and (14)(h) |
| f. | Cable television service, installation, and repair | R.S. 47:305.16 |
| g. | Advertising services | R.S. 47:302(D) |
| h. | Certain geophysical survey information and data analyses | R.S. 47:301(16)(b)(iii) |
| i. | Work products of certain professionals | R.S. 47:301(16)(e) |
| j. | Installation of board roads to oil-field operations | R.S. 47:301(3)(c) |
| k. | Installation charges on tangible personal property | R.S. 47:301(3)(a) |
| l. | Purchase of certain custom computer software | R.S. 47:301(16)(h), (22), and (23), and 305.52 |