The following sales and use tax exclusions and exemptions may be considered by the Sales Tax Streamlining and Modernization Commission on Tuesday, October 18, 2016.

* * * REVISED 10/14/16 * * *

I. Consideration of certain specific issues concerning the following exclusions and exemptions which were discussed at the September 20, 2016 or October 4, 2016 meetings:

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. 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. Isolated or occasional sales of tangible personal property (R.S. 47:301(1) and (10)(c)(ii)(bb)

b. Coins and gold, silver, or platinum bullion (R.S. 47:301(16)(b)(ii)

c. Specialty Mardi Gras items sold or purchased by certain organizations (R.S. 47:301(13)(l) and 305.40

d. Rentals or leases of certain oil-field property to be released or re-rented (R.S. 47:301(7)(b)

e. Lease or rental of certain vessels in offshore mineral production (R.S. 47:305.19

f. Motion picture film rentals by commercial theaters (R.S. 47:305.9

g. Purchases of equipment by bona fide volunteer and public fire departments (R.S. 47:301(10)(o)

h. Sales in certain publicly-owned facilities (R.S. 39:468
i. Sales in state-owned domed stadiums and baseball facilities and locally owned domed facilities  
   R.S. 39:467

j. 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)

k. Sales of cellular telephones and electronic accessories  
   R.S. 47:301(10)(v), (13)(g) and (h), and (18)(i)

l. Raw materials used in printing and data analyses  
   R.S. 47:305.44

m. Certain aircraft assembled in LA with a maximum capacity of 8 people  
   R.S. 47:301(10)(m)

n. Rental or purchase of aircraft or aircraft equipment by a LA domiciled commuter airline  
   R.S. 47:301(7)(d) and (10)(k)

o. Pollution control devices and systems  
   R.S. 47:301(10)(l)

p. Purchase of breastfeeding items  
   R.S. 47:305.67

q. Materials used directly in the collection of blood  
   R.S. 47:301(16)(j)

r. Aphaeresis kits and leuko reduction filters  
   R.S. 47:301(16)(k)

s. Purchases and leases by free hospitals  
   R.S. 47:301(7)(e), (10)(p), and (18)(c)

t. Sales of human tissue transplants  
   R.S. 47:301(10)(d)

u. Pharmaceutical samples distributed in LA  
   R.S. 47:305.47

v. Durable medical equipment purchased under Medicare  
   R.S. 47:315.3

w. Purchase, lease, or repair of capital equipment and software by certain radiation treatment facilities  
   R.S. 47:305.64

x. Purchase or rental of kidney dialysis machines,
parts, materials or supplies for home use under a physician's prescription R.S. 47:305(G)

y. Sales of insulin R.S. 47:305.2

z. Sales of orthotic devices, including prescription eyewear, contact lenses, prosthetic devices, wheelchairs and wheelchair lifts as prescribed by a physician, optometrist or chiropractor for personal use

aa. Ostomy, colostomy, and ileostomy devices and equipment R.S. 47:305(D)(1)(l)

bb. Patient aids for home use as prescribed by a physician R.S. 47:305(D)(1)(m)

cc. Medical devices used by a patient in the treatment of disease under the supervision of a physician or administered by a physician or other provider R.S. 47:305(D)(1)(s)

dd. Restorative and other treatment materials used by dentists R.S. 47:305(D)(1)(t)

III. Initial general discussion of exemptions and exclusions concerning services, to include consideration of the following exclusions and exemptions for purposes of adopting a preliminary recommendation of the commission specific to their disposition:

a. Miscellaneous telecommunication services R.S. 47:301.1(B)(2)(a)-(f)

b. Cable television service, installation, and repair R.S. 47:305.16

c. Certain geophysical survey information and data analyses R.S. 47:301(16)(b)(iii)

d. Work products of certain professionals R.S. 47:301(16)(e)

e. Installation of board roads to oil-field operations R.S. 47:301(3)(c)

f. Installation charges on tangible personal property R.S. 47:301(3)(a)

g. Purchase of certain custom computer software R.S. 47:301(16)(h), (22), and (23), and 305.52
IV. Consideration of exemptions and exclusions for nonprofit entities, to include discussion of a new, more general exemption for nonprofit entities, and consideration of the following exclusions and exemptions for purposes of adopting a preliminary recommendation of the commission concerning their disposition:

a. Tangible personal property sold to food banks R.S. 47:301(10)(j)

b. Purchases by nonprofit entities that sell donated goods R.S. 47:301(8)(f)

c. Donation of sales tax collected by a qualified charitable institution R.S. 47:315.5