

Sales Tax Exemptions - NOT-FOR-PROFIT FOR SEPT 6TH MEETING										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
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	NFP-Housing	Refunds	Taxed	Taxed		Eliminate because no evidence can be found of it being used in at least five years
1989	R.S. 47:301(14)(b)(ii)	60. Admissions to museums	###	Both	NFP-Adm	Exclusions	Taxed	Taxed		Eliminate Exemption and make it a policy that sales tax is generally charged on admissions
1962	R.S. 47:305.6	111. Sales of admission tickets by Little Theater organizations	+++	Both	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Eliminate Exemption (esp since subject to 1% tax) and make it a policy that sales tax is generally charged on admissions
1963	R.S. 47:305.7	112. Tickets to musical performances by nonprofit musical organizations	+++	Both	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Eliminate Exemption (esp since subject to 1% tax) and make it a policy that sales tax is generally charged on admissions
1985	R.S. 47:305.42	140. Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	+++	State only	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Eliminate Exemption (esp since subject to 1% tax and state only) and make it a policy that sales tax is generally charged on admissions
1975	R.S. 47:305.18	126. Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	+++	State only	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Eliminate and add to #118
2011	R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)(b)	55. Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	###	Both	NFP-Adm	Exclusions	Taxed	Taxed		Eliminate since all other concerts in the dome and arena are now taxable

Sales Tax Exemptions - NOT-FOR-PROFIT FOR SEPT 6TH MEETING										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
1971	R.S. 47:305.13	117. Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	+++	Both	NFP-Adm	Exemptions subject to 1% Susp Rate	Taxed	Taxed	Restored	Eliminate and add to #118
1973	R.S. 47:305.14(A)(1)(a)	118. Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	###	Both	NFP-Events	Exemptions	Taxed	Taxed	Restored	Refer to separate analysis on this issue
1994	R.S. 47:305.15(B)	123. Purchases by certain organizations that promote training for the blind	###	Both	NFP-Dis	Exemptions	Taxed	Taxed	Restored	Retain and clean up statute if necessary
1982	R.S. 47:305.38	136. Sales or purchases by certain sheltered workshops	###	Both	NFP-Dis	Exemptions	Taxed	Taxed		Retain and clean up statute if necessary
2009	R.S. 47:301(6)(c)	15. Room Rentals at Certain Homeless Shelters	Negligible	Both	NFP-Rooms	Exclusions	Taxed	Taxed	Restored	Retain since restored, is negligible and does not create basis difference
1998	R.S. 47:301(6)(b)	14. Room Rentals at Camp and Retreat Facilities (Camp and Retreat Facilities are not Hotels)	###	Both	NFP-Rooms	Exclusions	Taxed	Taxed		Eliminate since taxed in both Act 25 and 26
1998	R.S. 47:301(14)(b)(iv)	61. Admissions to places of amusement at camp or retreat facilities (Camp and Retreat Facilities are not places of amusement)	###	Both	NFP-Rooms	Exclusions	Taxed	Taxed	Restored	Eliminate since taxed in both Act 25 and 26
2005	R.S. 47:301(8)(f)	29. Purchases by Nonprofit Entities that Sell Donated Goods (Goodwill, Salvation Army, St. Vincents DePaul, United Way)	###	State only	NFP-Spec	Exclusions	Taxed	Retained	Restored	Eliminate since creates base difference and discriminates against other non-profits
2008	R.S. 47:315.5	181. Sales tax collected by a qualified charitable institutions (Goodwill, Salvation Army, St. Vincents DePaul, United Way)		State only	NFP-Spec	Refunds	Retained	Retained		Retain and add verbiage to address constitutional concerns / creates no base difference

Sales Tax Exemptions - NOT-FOR-PROFIT FOR SEPT 6TH MEETING										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
2005	R.S. 47:305.53	151. Sickle cell disease organizations	###	Both	NFP-Spec	Exemptions	Taxed	Taxed		Eliminate since discriminates against other non-profits and was taxed in Acts 25 and 26
1990	R.S. 47:301(10)(j)	39. Tangible personal property sold to food banks	###	Both	NFP-Spec	Exclusions	Taxed	Retained	Restored	Retain , but restrict to food purchased with donated funds (donated food is exempt)
2005	R.S. 47:301(10)(aa)(i) and (18)(m)	48. Toys purchased to be donated	###	Both	NFP-Spec	Exclusions	Taxed	Retained		Eliminate since discriminates against other gifts to children and was taxed in Act 25
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	NFP-Spec	Exclusions	Taxed	Taxed	Restored	Retain since quasi-governmental activity of state government
2011	R.S. 47:305.68	163. Purchases by the Fore!Kids Foundation	###	Both	NFP-Spec	Exemptions	Taxed	Taxed		Eliminate since discriminates against other non-profits and was taxed in Acts 25 and 26
1985	R.S. 47:305.41	139. Purchases and sales by Ducks Unlimited and Bass Life	+++	Both	NFP-Spec	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Eliminate since discriminates against other non-profits and was taxed in Acts 25 and 27
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	NFP-Spec	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Eliminate since discriminates against other non-profits and was taxed in Acts 25 and 28

Sales Tax Exemptions - NOT-FOR-PROFIT FOR SEPT 6TH MEETING										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation
1981	R.S. 47:305.33	133. Construction materials and operating supplies for certain nonprofit retirement centers	+++	State only	NFP-Spec	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Eliminate since discriminates against other non-profits and was taxed in Acts 25 and 29