

The sales and use tax exclusions and exemptions to be considered by the Sales Tax Streamlining and Modernization Commission on Wednesday, March 15, 2017 shall include:

REVISED

#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)
#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)
#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)
#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)
#11	Purchases of manufacturing machinery and equipment	R.S. 47:301(3)(i), (13)(k), (28)(a), and R.S. 47:337.10(I)
#80	Purchases of machinery and equipment by certain utilities	R.S. 47:301(16)(o)(i) and (ii)
#23	Property used in the manufacture, production, or extraction of unblended diesel	R.S. 47:301(7)(j), (10)(v) and (18)(k)

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#77	Purchases by motor vehicle manufacturers	R.S. 47:301(16)(m)
#78	Purchases by glass manufacturers	R.S. 47:301(16)(m)
#79	Purchases of machinery and equipment by owners of certain radio stations	R.S. 47:301(16)(n)
#12	Purchases of certain machinery and equipment used to produce a news publication	R.S.47:301(3)(i)(ii)(aa)(I)(eee) and 337.10(l)
#175	Vendor's compensation	R.S. 47:306(A)(3)
#135	Sales of certain fuel used for farm purposes	R.S. 47:305.37
#94	Materials used in the production or harvesting of crawfish	R.S. 47:305(A)(5)
#95	Materials used in the production or harvesting of catfish	R.S. 47:305(A)(6)
#128	Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	R.S. 47:305.20 (A) and (G)
#129	Certain seafood-processing facilities	R.S. 47:305.20(C)
#158	Sale of polyroll tubing	R.S. 47:305.63
#92	Livestock and racehorses	R.S. 47:305(A)(2)
#130	First \$50,000 of the sales price of certain farm equipment	R.S. 47:305.25 and 337.10(l)
#57	First \$50,000 of new farm equipment used in poultry production	R.S. 47:301(13)(c)

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#68	Certain geophysical survey information and data analyses	R.S.47:301(16)(b)(iii)
#6	Installation of board roads to oil-field operators	R.S. 47:301(3)(c)
#55	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)
#88	Sales at certain publicly-owned facilities	R.S. 39:468
#87	Sales at state-owned domed facilities	R.S. 39:467
#69	Work products of certain professionals	R.S. 47:301(16)(e)
#66	Miscellaneous telecommunication services	R.S. 47:301.1(B)(2) (a), (b), (c), (e), (f)
#9	Purchases of consumables by paper and wood manufacturers and loggers	R.S. 47:301(3)(k)
#159	Purchase, lease, or repair of certain capital equipment and computer software of qualifying radiation therapy treatment centers	R.S. 47:305.64
#62	Repair services performed in La. on property to be exported	R.S. 47:301(14) (g)(i)(bb)
#192.2	Orthotic devices, including prescription eyeglasses and contact lenses, wheelchairs and lifts, and prosthetic devices as prescribed by a physician, optometrist, or licensed chiropractor for personal use	R.S. 47:305(D)(1)(k)

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#192.3 Sales of ostomy, colostomy, and ileostomy devices and equipment R.S. 47:305(D)(1)(l)

#192.4 Sales of patient aides prescribed by a physician or chiropractor R.S. 47:305.1(D)(l)(u)

#192.5 Sales of medical devices used by patients in the medical treatment of various diseases or administered to a patient by a health care provider or facility under the supervision of and prescribed by a physician R.S. 47:305(D)(1)(s)

Requested by commission member for reconsideration:

#62 Repair services performed in La. on property to be exported R.S. 47:301(14)(g)(i)(bb)

#153 Sales of original one of a kind art at specific locations R.S. 47:305.57