The following are sales and use tax exclusions and exemptions that may be discussed by the Sales Tax Streamlining and Modernization Commission on Tuesday, August 30, 2016:

**Agriculture, Commercial Fishing, and Crawfish and Catfish Farming**

Pharmaceuticals administered to livestock for agricultural R.S. 47:301(16)(f)

Sales of raw agricultural products R.S. 47:301(10)(e) and 305(A)(3)

Livestock and racehorses R.S. 47:305(A)(2)

Feed and feed additives for animals held for business purposes R.S. 47:305(A)(4)

Materials used in the production or harvesting of crawfish R.S. 47:305(A)(5)

Materials used in the production or harvesting of catfish R.S. 47:305(A)(6)

Farm products produced and used by the farmers R.S. 47:305(B)

Sales of seeds for planting crops R.S. 47:305.3

Sales of pesticides for agricultural purposes R.S. 47:305.8

Sales of fertilizers and containers to farmers R.S. 47:305(D)(1)(f)

Purchases of supplies, fuels, and repair services for boats used by commercial fishermen R.S. 47:305.20(A) and (G)

Certain seafood-processing facilities R.S. 47:305.20(C)

Sales of certain fuels used for farm purposes R.S. 47:305.37

Sale of polyroll tubing R.S. 47:305.63

**Education-Related**

Sales to and by certain elementary and second schools R.S. 47:301(7)(f), (10)(q) and (18)(e)

Purchases by Regionally Accredited Independent Educational Institutions R.S. 47:301(8)(b)

Purchases of school buses by independent operators R.S. 47:301(10)(i)

Purchases of educational materials by a private postsecondary academic degree-granting institution that offers online classes R.S. 47:301(10)(cc) and (18)(n)
Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools and nonprofit corporations

R.S. 47:301(10)(dd)

Admissions to athletic or entertainment events by educational institutions

R.S. 47:301(14)(b)(i)

Donations to certain schools and food banks from resale inventory

R.S. 47:301(18)(a)

Sales of meals by certain institutions

R.S. 47:305(D)(2)

**Not for Profit**

Room Rentals at Camp and Retreat Facilities

R.S. 47:301(6)(b)

Room Rentals at Certain Homeless Shelters

R.S. 47:301(6)(c)

Sales and rentals to Boys State of La., Inc., and Girls State of La., Inc.

R.S. 47:301(7)(g),(10)(r) and (18)(f)

Purchases by the Society of the Little Sisters of the Poor

R.S. 47:301(8)(e)

Purchases by Nonprofit Entities that Sell Donated Goods

R.S. 47:301(8)(f)

Tangible personal property sold to food banks

R.S. 47:301(10)(j)

Toys purchased to be donated

R.S. 47:301(10)(aa)(I) and (18)(m)

Sales of food items by youth organizations

R.S. 47:301(10)(h)

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)

Admissions to museums

R.S. 47:301(14)(b)(ii) and (iii)

Admission to places of amusement at camp or retreat facilities

R.S. 47:301(14)(b)(iv)

Membership dues of certain nonprofit, civic organizations

R.S. 47:301(14)(b)(I)

Sales of admission tickets by little theater organizations

R.S. 47:305.6

Tickets to musical performances by nonprofit musical organizations

R.S. 47:305.7
Admission to entertainment by domestic nonprofit charitable, educational, and religious organizations

Admissions, sales and paring at events sponsored by certain nonprofit groups

Sales to nonprofit literacy organizations

Admissions and parking at fairs, festivals, and expositions sponsored by nonprofit organizations

Construction materials and operating supplies for certain nonprofit retirement centers

Purchases and sales by Ducks Unlimited and Bass Life

Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations

Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl

Sickle cell disease organizations

Sales of construction materials to Habitat for Humanity, Fuller Center for Housing, and Make it Right Foundation

Purchases by the Fore!Kids Foundation

Purchases of construction materials by the Make it Right Foundation

Sales tax collected by a qualified charitable institutions