

***The sales and use tax exclusions and exemptions to be discussed by the Sales Tax Streamlining and Modernization Commission on Tuesday, September 6, 2016 include the following:***

## **Education-Related**

Sales to and by certain elementary and secondary 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 food items for school lunch or breakfast programs by nonpublic elementary or secondary schools and nonprofit corporations	R.S. 47:301(10)(dd)
Sales to nonprofit literacy organizations	R.S. 47:305.14(A)(5)

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 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)
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)
Sales of admission tickets by little theater organizations	R.S. 47:305.6
Tickets to musical performances by nonprofit musical	R.S. 47:305.7

organizations

Admission to entertainment by domestic nonprofit charitable, educational, and religious organizations	R.S. 47:305.13
Admissions, sales and paring at events sponsored by certain nonprofit groups	R.S. 47:305.14(A)(1)(a)
Admissions and parking at fairs, festivals, and expositions sponsored by nonprofit organizations	R.S. 47:305.18
Construction materials and operating supplies for certain nonprofit retirement centers	R.S. 47:305.33
Purchases and sales by Ducks Unlimited and Bass Life	R.S. 47:305.41
Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	R.S. 47:305.42
Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	R.S. 47:305.43
Sickle cell disease organizations	R.S. 47:305.53
Purchases by the Fore!Kids Foundation	R.S. 47:305.68
Sales tax collected by a qualified charitable institutions	R.S. 47:315.5
Purchases by certain organizations that provide training to persons with blindness	R.S. 47:305.15
Sales or purchases by certain sheltered workshops	R.S. 47:305.38
Materials used in the construction and renovation of housing in designated areas	R.S. 40:582.1, et seq. and R.S. 47:315.2

