

The following sales and use tax exclusions and exemptions may be considered by the Sales Tax Streamlining and Modernization Commission on Tuesday, November 29, 2016.

Sales Tax Exemptions (Number Assigned in 2013 TEB)

#124	Cable television installation and repair services (also includes the service itself)	R.S. 47:305.16
#66	Miscellaneous telecommunication services	R.S. 47:301.1(B)(2)(a), (b), (c), (e), and (f)
#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)
#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)(1)(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)
#192.6	Sales of orthotic devices, prosthetic devices prostheses and restorative materials utilized by or prescribed by a dentist	R.S. 47:305(D)(1)(t)
#192.7	Purchase or rental of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription	R.S. 47:305(G)
#68	Certain geophysical survey information and data analyses	R.S. 47:301(16)(b)(iii)
#69	Work products of certain professionals	R.S. 47:301(16)(e)

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#6	Installation of board roads to oil-field operators	R.S. 47:301(3)(c)
#5	Installation charges on tangible personal property	R.S. 47:301(3)(a)
#62	Repair services performed in Louisiana when the repaired property is exported	R.S. 47:301(14)(g)(i)(bb)
#11	Purchases of manufacturing machinery and equipment	R.S. 47:301(3)(i), (13)(k), (28)(a), and 337.10(I)
#77	Purchases by motor vehicle manufacturers	R.S. 47:301(16)(m)
#78	Purchases by glass manufacturers	R.S. 47:301(16)(m)
#23	Property used in the manufacture, production, or extraction of unblended diesel	R.S. 47:301(7)(j), (10)(y), and (18)(k)
#80	Purchases of machinery and equipment by certain utilities	R.S. 47:301(16)(o)(i) and (ii)
#102	Sales of natural gas - Nonresidential	R.S. 47:305(D)(1)(g)
#100	Sales of electric power or energy - Nonresidential	R.S. 47:305(D)(1)(d)
#99	Sales of water - Nonresidential	R.S. 47:305(D)(1)(c)
#98	Sales of steam - Nonresidential	R.S. 47:305(D)(1)(b)
#150	Utilities used by steelworks and blast furnaces	R.S. 47:305.51
#13	Purchases of electric power and natural gas by paper or wood products manufacturing facilities	R.S. 47:301(3)(j) and (13)(m)
#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)
#42	Pelletized paper waste used in a permitted boiler	R.S. 47:301(10)(n)

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#103	Materials and energy sources used for boiler fuel	R.S. 47:305(D)(1)(h)
#132	Sales of gasohol	R.S. 47:305.28
#183	Sales of gasoline, gasohol, and diesel	Const. Art. VII, Sec. 27
#97	Sales of gasoline (not subject to motor fuels tax)	R.S. 47:305(D)(1)(a) and Const. Art. VII, Sec. 27
#189	Sales of electric power or energy - Residential	Const. Art. VII, Sec. 2.2
#192	Drugs prescribed by physicians or dentists {as defined in R.S. 47:301(20)}	Const. Art. VII, Sec. 2.2 and R.S. 47:301(20), 305 (D)(1)(j), (k), and (l) and (G) and 305.2
#188	Sales of food for preparation and consumption in the home	Const. Art. VII, Sec. 2.2 and R.S. 47:305(D) (n) to (r)
#190	Sales of natural gas - Residential	Const. Art. VII, Sec. 2.2
#191	Sales of water - Residential	Const. Art. VII, Sec. 2.2
#137	Purchases of certain fuels (butane, propane, etc.) - Residential	R.S. 47:305.39 {superceded by R.S. 47:301(10)(x) and Const. Art. VII, Sec. 2.2}
#46	Purchases of propane and butane - Residential	R.S. 47:301(10)(x) and Const. Art. VII, Sec. 2.2
#175	Vendor's compensation	R.S. 47:306(A)(3)