

Sales Tax Exemptions - EDUCATIONAL 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
1996	R.S. 47:301(7)(f), (10)(q) and (18)(e)	20. Sales to and by certain elementary and second schools	###	Both	Education - E&S Schools	Exclusions	Taxed	Taxed	Restored	Retain since Act 12 restored it and is fairly common to other states. Add food purchased under #51 here. Simplify Statute
1990	R.S. 47:301(8)(b)	25. Purchases by Regionally Accredited Independent Educational Institutions	###	State only	Education - HE	Exclusions	Taxed	Retained		Retain since almost all other states exempt them. Setup as a Refund program similar to what is done in North Carolina since state only
2007	R.S. 47:301(10)(dd)	51. Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	###	State only	Education - school lunch purchases	Exclusions	Taxed	Retained		Eliminate and use #20
2002	R.S. 47:305.14(A)(5)	121. Sales to nonprofit literacy organizations	###	Both	Education - E&S Schools	Exemptions	Taxed	Taxed		Eliminate since taxed in both Act 25 and 26