

PROPOSAL: Repeal of prohibition on local taxation of telecommunications in exchange for extension of the following exemptions at local level

Exemption	Estimated LDR 1st Qtr Collections (FY17 at 5%)	Estimated Quarterly Sales (per LDR 1st Qtr FY17 Collections)	Estimated ANNUAL Exemption Value (per LDR estimate 1st Qtr FY17, assume 4% rate)	Applicability	Commission Recommendations as of March 14, 2017
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MEDICAL

R.S. 47:305(D)(1)(s)	192.5 Medical devices used by patient	\$4,974,437	\$99,488,730	\$15,918,197	State only	Retain state, pending for local.
R.S. 47:305(D)(1)(k)	192.2 Sales of orthotic devices	\$462,458	\$9,249,160	\$1,479,866	Local option	Retain state, pending for local.
R.S. 47:305(D)(1)(m)	192.4 Sales of patient aids for home use	\$224,534	\$4,490,679	\$718,509	State only	Retain state, pending for local.
R.S. 47:305(D)(1)(l)	192.3 Sales of ostomy, etc. devices	\$3,326	\$66,511	\$10,642	State only	Retain state, pending for local.
R.S. 47:305.64	159. Purchase, lease, repair capital equipment and software for radiation treatment facility	no data	no data	no data	State only	Retain state and extend to locals, with objection.

\$18,127,213 Statewide Total for Medical

AGRI-BUSINESS

R.S 47:305.25	130. 1st \$50,000 sales price of farm equipment	\$2,049,728	\$40,994,562	\$6,559,130	Local option	Pending
R.S 47:305.20	128. Sales and purchases of fishing boats/supplies by fishermen	\$145,827	\$2,916,543	\$466,647	Local option	Pending
R.S 47:305.20	129. Sales and purchases by seafood processors	\$78,556	\$1,571,127	\$251,380	Local option	Pending
R.S 47:305(A)(5)	94. Feed, supplies and equipment used in production of crawfish	\$17,831	\$356,610	\$57,058	State	Pending
R.S 47:305.63	158. Sales of polyroll tubing	\$1,003	\$20,058	\$3,209	State	Pending
R.S. 47:305(A)(6)	95. Sales used in production of catfish	\$341	\$6,821	\$1,091	State	Pending
R.S 47:305(A)(2)	92. Sales livestock/racehorses at public sales and auction markets	no data	no data		State	Pending
R.S. 47:305.37	135. Fuel for farm purposes	no data	no data	no data	State	State to retain, and extend to locals.

\$7,338,515 Statewide Total for Agri-Business

OTHER

R.S. 47:301(16)(n)	79. Purchases of machinery and equipment by radio stations		no data		State	State to retain and change. Pending for local.
R.S. 47:301(3)(i)(ii)(aa)(eee)	12. Machinery and equipment used to produce a news publication		no data		Local option	State to retain, with objection.
R.S. 47:301(3)(k)	9. Purchases of consumables by wood and paper manufacturers		no data		State	State to retain. Pending for local.