

SALES TAX

To be reviewed August 15 and 16, 2012

Legend: "###" means captured in the group labeled "Other"
 "+++" means captured in the group labeled "suspended 1%"
 "****" means "not in effect"

Item Number in 2012 Tax Exemption Budget	Name of tax expenditure	Enacted and last amended	Cite	Fiscal Year ending 6/2011	Fiscal Year ending 6/2012 (projected)
Exclusions					
4	Isolated or occasional sales of tangible personal property	1948	R.S. 47:301(1); 301(10)(c)(ii)(bb)	###	###
7	Manufacturers rebates on new motor vehicles	1991	R.S. 47:301(3)(e); 301(13)(b)	\$11,627,555	\$11,860,106
8	Manufacturers rebates paid directly to a dealer	1996	R.S. 47: 301(3)(g); 301(13)(e)	###	###
20	Certain educational materials and equipment used for classroom instruction	1996...2009	R.S. 47:301(7)(f); 301(10)(q); 301(18)(e)	###	###
21	Sales and rentals to Boys State of La., Inc. and Girls state of La., Inc.	1996	R.S. 47:301(7)(g); 301(10)(r); 301(18)(f)	###	###
25	Purchases by regionally accredited independent educational institutions	1990	R.S. 47:301(8)(b)	###	###
27	Purchases of certain bibles, songbooks, or literature by certain churches or synagogues for religious instructional classes	1996	R.S. 47:301(8)(d)	Prohibited -injunction	Prohibited -injunction
28	Purchases by the Society of the Little Sisters of the Poor	1998	R.S. 47:301(8)(e)	Prohibited -injunction	Prohibited -injunction
29	Purchases by nonprofit entities that sell donated goods	2005	R.S. 47:301(8)(f)	###	###

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31	Sales through coin-operated vending machines	1978	R.S. 47:301(10)(b)(i)	NRR	NRR
34	Sales of human-tissue transplants	1987	R.S. 47:301(10)(d)	###	###
35	Sales of raw agricultural products	1988	R.S. 47:301(10)(e)	###	###
36	Sale to the United States Government and its agencies	1989	R.S. 47:301(10)(g)	See number 26	See number 26
37	Sales of food items by youth organizations	1989	R.S. 47:301(10)(h)	###	###
38	Purchases of school buses by independent operators	1990	R.S. 47:301(10)(i)	NRR	NRR
39	Tangible personal property sold to food banks	1990...1992	R.S. 47:301(10)(j)	###	###
43	Purchases of equipment by bonafide volunteer and public fire department	1992...1998	R.S. 47:301(10)(o)	###	###
44	Sales of telephone directories by advertising companies	2002	R.S. 47:301(10)(t)	###	###
45	Sales of cellular telephones and electronic accessories	2002...2007	R.S. 47:301(10)(v); 301(13)(g) and (h); 301(18)(i)	###	###
46	Purchases of fuel or gas by residential consumers	2004	R.S. 47:301(10)(x)	See number 188	See number 188
48	Donation of toys	2005	R.S. 47:301(10)(z)(aa)(i); 301(18)(m)	###	###

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51	Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	2007	R.S. 47:301(10)(dd)	###	###
52	Purchases of storm shutter devices	2007	R.S. 47:301(10)(ee); 301(18)(o)	###	###
53	Sales of Tangible Personal Property by the Louisiana Military Department	2009	R.S. 47:301(10)(ff)	###	###
55	Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	2011	R.S. 47:301(10)(hh) and (14)(k)	***	\$1,000,000
56	Articles traded in on tangible personal property	1989	R.S. 47:301(13)(a)	###	###
58	Specialty Mardi Gras items sold by certain organizations	2005	R.S. 47:301(13)(l)	###	###
59	Admissions to athletic or entertainment events by educational institutions and membership dues of certain nonprofit, civic organizations	1948...1976	R.S. 47:301(14)(b)(i)	###	###
60	Admissions to museums	1989...1991	R.S. 47:301(14)(b)(ii)	###	###
61	Admissions to places of amusement at camp or retreat facilities	1998...2005	R.S. 47:301(14)(b)(iv)	###	###
65	Telecommunication services through coin-operated telephones	1990	R.S. 47:301(14)(b)(i) (iii)(aa)	###	###
67	Coin bullion with a value of \$1,000 or more	1991	R.S. 47:301(16)(b)(ii)	###	###

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69	Work product of certain professionals	1998	R.S. 47:301(16)(e)	\$0	\$0
70	Pharmaceuticals administered to livestock for agricultural purposes	2000...2006	R.S. 47:301(16)(f)	###	###
71	Used manufactured homes and 54 percent of cost of new manufactured homes	2000...2009	R.S. 47:301(16)(g)	\$5,966,093	\$6,085,415
73	Certain digital television and digital radio conversion equipment	2002...2005	R.S. 47:301(16)(i)	***	***
74	Materials used directly in the collection of blood	2002	R.S. 47:301(16)(j)	###	###
75	Apheresis kits and leuko reduction filters	2002	R.S. 47:301(16)(k)	###	###
81	Sales of Newspapers	2007	R.S. 47:301(16)(p)	###	###
82	Donations to certain schools and food banks from resale inventory	1987...2000	R.S. 47:301(18)(a)(i)	###	###
83	Use tax on residue or byproducts consumed by the producer	1996...2005	R.S. 47:301(18)(d)(ii)	###	###

Exemptions

89	Boats, Vessels, and Other Water Craft as Demonstrators	2009	R.S. 47:303(D)(1); 305(D)(1)(i) and (H)	###	###
90	Purchases of off-road vehicles by certain buyers domiciled in another state	2007	R.S. 47:303(E)(1); 304(A); 305.56	###	###
91	Sales of farm products directly from the farm	1948	R.S. 47:305(A)(1)	###	###

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96	Farm products produced and used by the farmers	1948	R.S. 47:305(B)	###	###
98	Sales of steam-Nonresidential	1948	R.S. 47:305(D)(1)(b)	See number 99	See number 99
99	Sales of water -Nonresidential	1948	R.S. 47:305(D)(1)(c)	\$4,453,125	\$4,542,188
100	Sales of electric power or energy - nonresidential	1948...1984	R.S. 47:305(D)(1)(d)	\$256,818,698	\$261,955,072
102	Sales of natural gas - Nonresidential	1948...1990	R.S. 47:305(D)(1)(g)	See number 100	See number 100
103	Materials and energy sources used for boiler fuel	1973...2002	R.S. 47:305(D)(1)(h)	+++	+++
104	Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators	1962...1987	R.S. 47:305(D)(1)(i)	No data	Unable to anticipate
105	Adaptive driving equipment and motor vehicle modification	1998	R.S. 47:305(D)(1)(u)	+++	+++
111	Sales of admission tickets by Little Theater organizations	1962	R.S. 47:305.6	+++	+++
112	Tickets to musical performances by nonprofit musical organizations	1963	R.S. 47:305.7	+++	+++
116	Additional tax levy on contracts entered into prior to and within 90 days of tax levy	1970	R.S. 47:305.11	\$0	\$0
117	Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	1971	R.S. 47:305.13	+++	+++
118	Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	1973...1991	R.S. 47:305.14	###	###

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119	Sales by thrift shops on military installations	1994	R.S. 47:305.14(A)(4)	###	###
120	Sales of newspapers by religious organizations	1994	R.S. 47:305.14(A)(1)	###	###
121	Sales to nonprofit literacy organizations	2002	R.S. 47:305.14(A)(5)	###	###
122	Sales or purchases by blind persons operating small businesses	1973	R.S. 47:305.15(A)	###	###
123	Purchases by certain organizations that promote training for the blind	1994	R.S. 47:305.15(B)	###	###
125	Receipts from coin-operated washing and drying machines in commercial laundromats	1975	R.S. 47:305.17	NRR	NRR
126	Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	1975	R.S. 47:305.18	+++	+++
131	New vehicles furnished by a dealer for driver-education programs	1978	R.S. 47:305.26	+++	+++
133	Construction materials and operating supplies for certain nonprofit retirement centers	1981	R.S. 47:305.33	+++	+++
135	Sales of certain fuels used for farm purposes	1982...1985	R.S. 47:305.37	###	###
136	Sales or purchases by certain sheltered workshops	1982	R.S. 47:305.38	###	###
137	Purchases of certain fuels for private residential consumption	1983...1985	R.S. 47:305.39	See number 188	See number 188
138	Specialty Mardi Gras items purchased or sold by certain organizations	1985...2005	R.S. 47:305.40	+++	+++

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139	Purchases and sales by Ducks Unlimited and Bass Life	1985...1998	R.S. 47:305.41	+++	+++
140	Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	1985	R.S. 47:305.42	+++	+++
141	Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	1985...1998	R.S. 47:305.43	+++	+++
144	Pharmaceutical samples distributed in Louisiana	1989	R.S. 47:305.47	+++	+++
145	Catalogs distributed in Louisiana	1989	R.S. 47:305.49	+++	+++
150	Utilities used by steelworks and blast furnaces	1998...2009	R.S. 47:305.51	See number 100	See number 100
151	Sickle cell disease organizations	2005	R.S. 47:305.53	###	###
155	Sale of construction materials to Habitat for Humanity, Fuller Center for Housing, and Make It Right Foundation	2007...2011	R.S. 47:305.59	###	###
156	Purchase of certain water conservation equipment for use in the Sparta Groundwater Conservation District	2007	R.S. 47:305.60; 337.9(D)(28)	###	###
160	Purchases of construction materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	2009	R.S. 47:305.65	###	###
161	Parish councils on aging	2011	R.S. 47:305.66	***	\$23,333
163	Purchases by the Fore!Kids Foundation	2011	R.S. 47:305.68	***	\$40,000

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164	Purchase of a vehicle modified for use by an orthopedically disabled person	2011	R.S. 47:305.69	***	\$120,000
165	Purchases of construction materials by the Make it Right Foundation	2011	R.S. 47:305.70	***	***
Alternate-reporting methods					
169	Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	1985...1987	R.S. 47:303(F)	\$0	\$0
170	Cash-basis reporting procedure for rental and lease transactions	1985	R.S. 47:306(A)(2)	\$0	\$0
172	Extended time to register mobile homes	1997...2009	R.S. 32:707(A)		\$0
Refunds					
178	Materials used in the construction, restoration, or renovation of housing in designated areas	1984	R.S. 47:315.2; R.S. 40:582.1-582.7; R.S. 47:1515.1	\$0	Unable to anticipate
179	Purchases and leases of durable medical equipment paid by or under provisions of Medicare	1994	R.S. 47:315.3	\$839,180	Unable to anticipate
180	Sales tax collected by a qualified charitable institution	2007	R.S. 47:315.5	\$0	Unable to anticipate
Other					
182	Sale of gasoline, gasohol, and diesel	1990	La. Const. Art. VIII, Sec. 27	\$371,096,720	\$378,518,654

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183	Purchases made with food stamps and WIC vouchers	1986	R.S. 47:305.46	\$0	\$0
184	Credit for sales and use taxes paid to other states on property imported into Louisiana	1964...2005	R.S. 47:303(A)(3)(a)	###	###
185	Credit for use tax paid on automobiles imported by certain members of the armed services	1965...2005	R.S. 47:303(A)(3)(a)	NRR	NRR
186	Use of vehicles in Louisiana by active military personnel	1989	R.S. 47:305.48	NRR	NRR
187	Sales of food for preparation and consumption in the home	2002	La. Const. Art. VII, Sec. 2.2	\$333,666,656	\$340,339,989
188	Sales of electric power or energy to the consumer for residential use	2002	La. Const. Art. VII, Sec. 2.2	\$145,542,064	\$148,452,905
189	Sales of natural gas to the consumer for residential use	2002	La. Const. Art. VII, Sec. 2.2	See number 188	See number 188
190	Sales of water to the consumer for residential use	2002	La. Const. Art. VII, Sec. 2.2	See number 188	See number 188
191	Drugs prescribed by physicians or dentists	2002	La. Const. Art. VII, Sec. 2.2	\$238,671,405	\$243,444,833