

Addendum A

Revenue Study Commission List of Tax Expenditures Identified for Legislative Action

Item No. in 2012 Tax Exemption Budget	Hearing Date	Sales Tax Expenditures
58	Sept. 7, 2012	Specialty Mardi Gras Items Sold by Certain Organizations
18	Sept. 7, 2012	Rental or Purchase of Airplanes or Airplane Equipment and Parts by LA. Domiciled Commuter Airlines
166	Sept. 7, 2012	Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes
38	Sept. 7, 2012	Purchases of School Buses by Independent Operators
50	Sept. 7, 2012	Purchases by a Private Postsecondary Academic Degree-Granting Institution
114	Sept. 7, 2012	Rentals of Motion-picture Film to Commercial Theaters
156	Sept. 28, 2012	Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District
14	Sept. 28, 2012	Room Rentals at Camp and Retreat Facilities
61	Sept. 28, 2012	Admissions to Places of Amusement at Camp or Retreat Facilities
124	Sept. 28, 2012	Cable Television Installation and Repair Services
134	Sept. 28, 2012	Sales of Motor Vehicles to be Leased or Rented by Qualified Lessors
57	Sept. 28, 2012	First \$50,000 of New Farm Equipment Used in Poultry Production
130	Sept. 28, 2012	First \$50,000 of the Sales Price of Certain Farm Equipment and Attachments
178	Sept. 28, 2012	Refunds: Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas

Item No. in 2012 Tax Exemption Budget	Hearing Date	Natural Resources - Severance Tax Expenditures
23	Jan. 17, 2013	Horizontal Mining and Drilling Projects (Oil Special Rate)
25	Jan. 17, 2013	Owned and Severed by Political Subdivisions (Mineral Exemption)

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Item No. in 2012 Tax Exemption Budget	Hearing Date	Individual Income Tax Expenditures
19	Oct. 12, 2012	Deduction for Teachers
53	Oct. 12, 2012	Cash Donations to the Dedicated Research Investment Fund
58	Oct. 22, 2012	Property Insurance Credit
43	Oct. 22, 2012	Donations of Property to Certain Offices and Agencies Credit
45	Oct. 22, 2012	Long-Term Care Insurance Premiums Credit
56	Oct. 22, 2012	Low-Income Housing Credit
65	Oct. 22, 2012	Purchases from Prison Industry Enhancement Contractors Credit

Item No. in 2012 Tax Exemption Budget	Hearing Date	Corporation Income and Corporate Franchise Tax Expenditures
10	Nov. 28, 2012	(CIT) Louisiana Community Development Financial Institutions
10	Nov. 28, 2012	(CFT) Louisiana Community Development Financial Institutions
11	Nov. 28, 2012	Governmental Subsidies for Operating Public Transportation Systems
12	Nov. 28, 2012	Income from Carriage on the High Seas
21	Nov. 28, 2012	Employment of Certain First-time Nonviolent Offenders Credit
25	Nov. 28, 2012	(CIT) Donation to Public Elementary or Secondary Schools Credit
23	Nov. 28, 2012	(CFT) Donations to Public Elementary or Secondary Schools Credit
27	Nov. 28, 2012	Donations of Property to Certain Offices and Agencies Credit
34	Nov. 28, 2012	Cash Donations to the Dedicated Research Investment Fund Credit
36	Nov. 28, 2012	Certain Refunds Issued by Utilities Credit
38	Nov. 28, 2012	Neighborhood Assistance Credit
11	Nov. 28, 2012	Louisiana Infrastructure Bank
12	Nov. 28, 2012	Exclusion for Certain Indebtness of Vehicle, Boat and Equipment Dealers
13	Nov. 28, 2012	Computation of Borrowed Capital by Corporations Affected by Hurricane Katrina or Hurricane Rita
14	Nov. 28, 2012	Phase-Out of Borrowed Capital in Franchise Tax Base Deduction
19	Nov. 28, 2012	Insurance Holding Corporations Deduction
30	Nov. 28, 2012	Louisiana Capital Investment Tax Credit

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Item No. in 2012 Tax Exemption Budget	Hearing Date	Tax Incentive and Exemption Contract Expenditures
4	Dec. 10, 2012	LA Community Economic Development
24	Dec. 10, 2012	Green Job Industries Credit
19	Dec. 10, 2012	Mentor-Protege Tax Credit
12	Dec. 10, 2012	University Research and Development Parks
13	Dec. 10, 2012	Louisiana Biomedical Research and Development Park Program
23	Dec. 10, 2012	Retention and Modernization Credit
15	Dec. 10, 2012	Exemptions for Manufacturing Establishments
18	Dec. 10, 2012	Urban Revitalization Tax Incentive Program
2	Dec. 10, 2012	Brownfields Investor Tax Credit
10	Dec. 10, 2012	Louisiana Capital Companies Tax Credit Program
9	Dec. 10, 2012	Louisiana Motion Picture Incentive Program

Item No. in 2012 Tax Exemption Budget	Hearing Date	Petroleum Products Taxes
1	Jan. 17, 2013	Casinghead Gasoline (Gasoline Tax Exemption)
3	Jan. 17, 2013	Gasoline for Premixed Two-cycle Engine Fuel (Gasoline Tax Exemption)