### Sales Tax Exemptions

<table>
<thead>
<tr>
<th>Orig. Year</th>
<th>Cite</th>
<th>Sales Tax Exemptions</th>
<th>6/30/2014 State/Local Base</th>
<th>Exempt Type (Stokes)</th>
<th>Type (Statutory Designation)</th>
<th>TEB Category</th>
<th>Practical Application: True Exclusion or Clarification or Exemption</th>
<th>SSUTA compliant?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1962</td>
<td>R.S. 47:305.6</td>
<td>111. Sales of admission tickets by Little Theater organizations</td>
<td>+++</td>
<td>Both Admissions</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemption</td>
<td>Different rates</td>
</tr>
<tr>
<td>1963</td>
<td>R.S. 47:305.7</td>
<td>112. Tickets to musical performances by nonprofit musical organizations</td>
<td>+++</td>
<td>Both Admissions</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemption</td>
<td>Different rates</td>
</tr>
<tr>
<td>1971</td>
<td>R.S. 47:305.13</td>
<td>117. Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations</td>
<td>+++</td>
<td>Both Admissions</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemption</td>
<td>Different rates</td>
</tr>
<tr>
<td>1975</td>
<td>R.S. 47:305.18</td>
<td>126. Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations</td>
<td>+++</td>
<td>State only Admissions</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemption</td>
<td>Different bases and rates</td>
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<tr>
<td>1985</td>
<td>R.S. 47:305.42</td>
<td>140. Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations</td>
<td>+++</td>
<td>State only Admissions</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemption</td>
<td>Different bases and rates</td>
</tr>
<tr>
<td>2001</td>
<td>R.S. 47:301(13)(b) and (14)(k)</td>
<td>55. Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization</td>
<td>###</td>
<td>Both Admissions</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1948</td>
<td>R.S. 47:301(14)(b) i)</td>
<td>59. Admissions to athletic or entertainment events by educational institutions and membership dues of certain nonprofit, civic caps</td>
<td>###</td>
<td>Both Admissions</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1989</td>
<td>R.S. 47:301(14)(k) v)</td>
<td>60. Admissions to museums</td>
<td>###</td>
<td>Both Admissions</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1998</td>
<td>R.S. 47:301(14)(k)</td>
<td>61. Admissions to places of amusement at camp or retreat facilities</td>
<td>###</td>
<td>Both Admissions</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1973</td>
<td>R.S. 47:305.14</td>
<td>119. Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups</td>
<td>###</td>
<td>Both Admissions</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1986</td>
<td>R.S. 47:305(3)(A)</td>
<td>93. Feed and feed additives for animals held for business purposes</td>
<td>+++</td>
<td>Both Ag Materials</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemption</td>
<td>Different rates</td>
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<tr>
<td>1987</td>
<td>R.S. 47:305(3)(S)</td>
<td>94. Materials used in the production or harvesting of crawfish</td>
<td>+++</td>
<td>State only Ag Materials</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemption</td>
<td>Different bases and rates</td>
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<tr>
<td>1988</td>
<td>R.S. 47:305(3)(A)</td>
<td>95. Materials used in the production or harvesting of catfish</td>
<td>+++</td>
<td>State only Ag Materials</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemption</td>
<td>Different bases and rates</td>
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<tr>
<td>2000</td>
<td>R.S. 47:301(14)(k)</td>
<td>70. Pharmaceuticals administered to livestock for agricultural purposes</td>
<td>###</td>
<td>Both Ag Materials</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>True Exclusion</td>
<td>Check definition</td>
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<tr>
<td>1948</td>
<td>R.S. 47:305(8)</td>
<td>96. Farm products produced and used by the farmers</td>
<td>###</td>
<td>Both Ag Materials</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>True Exclusion</td>
<td></td>
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<tr>
<td>1948</td>
<td>R.S. 47:301(3)(1)(F)</td>
<td>101. Sales of fertilizers and containers to farmers</td>
<td>###</td>
<td>Both Ag Materials</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1960</td>
<td>R.S. 47:305.3</td>
<td>110. Sales of seeds for planting crops</td>
<td>###</td>
<td>Both Ag Materials</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>True Exclusion</td>
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<tr>
<td>1964</td>
<td>R.S. 47:305.8</td>
<td>113. Sales of pesticides for agricultural purposes</td>
<td>###</td>
<td>Both Ag Materials</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1975</td>
<td>R.S. 47:305(20)(A) and (G)</td>
<td>128. Purchases of supplies, fuels, and repair services for boats used by commercial fishermen</td>
<td>###</td>
<td>Local Variance Ag Materials</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
<td>Different base &amp; pass different rate</td>
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<tr>
<td>1991</td>
<td>R.S. 47:305.20(C)</td>
<td>129. Certain seafood-processing facilities</td>
<td>###</td>
<td>Local Variance Ag Materials</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
<td>Potentially no conflict in definition</td>
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<tr>
<td>1982</td>
<td>R.S. 47:305.37</td>
<td>135. Sales of certain fuels used for farm purposes</td>
<td>###</td>
<td>Local Variance Ag Materials</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
<td>Different base</td>
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<tr>
<td>2009</td>
<td>R.S. 47:305.63</td>
<td>158. Sale of polyroll tubing</td>
<td>###</td>
<td>State only Ag Materials</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
<td>Different base</td>
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</table>

**Agri. Materials Total**: 12

**Admissions Total**: 10
<table>
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<tr>
<th>Orig. Year</th>
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<th>Sales Tax Exemptions</th>
<th>6/30/2014</th>
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<tbody>
<tr>
<td>2005</td>
<td>R.S. 47:301(10)(e), 139(e)</td>
<td>47. Alternate substance used as a fuel</td>
<td>#3</td>
<td>State only</td>
<td>Alternative Fuels used in Ag &amp; Business</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
<td>Potentially no conflict in definition and rate</td>
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<tr>
<td>1980</td>
<td>R.S. 47:6001</td>
<td>167. Antique airplanes held by private collectors and not used for commercial purposes</td>
<td>#1</td>
<td>Both</td>
<td>Antiques</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% suspended rate</td>
<td>Exemption</td>
<td>Different rates</td>
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<tr>
<td>1973</td>
<td>R.S. 47:301(10)(b)</td>
<td>103. Materials and energy sources used for boiler fuel</td>
<td>#1</td>
<td>Both</td>
<td>Boiler Usage</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% suspended rate</td>
<td>Exemption</td>
<td>Different rates</td>
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<tr>
<td>1993</td>
<td>R.S. 47:301(10)(e)</td>
<td>42. Pelletized paper waste used in a permitted boiler</td>
<td>#1</td>
<td>Both</td>
<td>Boiler Usage</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>2009</td>
<td>R.S. 47:301(3)(k)</td>
<td>9. Purchases of Consumables by Paper and Wood Manufacturers and Loggers</td>
<td>#1</td>
<td>State only</td>
<td>Business Consumables</td>
<td>Exclusions</td>
<td>Not part of a group</td>
<td>Exemption</td>
<td>Different base</td>
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<tr>
<td>1996</td>
<td>R.S. 47:301(3)(k)</td>
<td>83. Use tax on residue or by-products consumed by the producer</td>
<td>#1</td>
<td>Business Consumables</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>True Exclusion</td>
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<td></td>
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<tr>
<td>2007</td>
<td>R.S. 47:301(3)(m)</td>
<td>24. Leases or Rentals of Pallets used in Packaging Products Produced by a Manufacturer</td>
<td>#1</td>
<td>Both</td>
<td>Business Materials</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1978</td>
<td>R.S. 47:305.25 and 337.10</td>
<td>130. First $50,000 of the sales price of certain rubber-tired farm equipment and attachments</td>
<td>See number 11</td>
<td>Local Variance</td>
<td>Business MM&amp;E: Agriculture</td>
<td>Exemptions</td>
<td>Purchases of M&amp;E used in business</td>
<td>Exemption</td>
<td>Conflict: caps and thresholds AND different bases and rates</td>
</tr>
<tr>
<td>1991</td>
<td>R.S. 47:301(13)(c)</td>
<td>57. First $50,000 of new farm equipment used in poultry production</td>
<td>See number 11</td>
<td>Both</td>
<td>Business MM&amp;E: Agriculture</td>
<td>Exemptions</td>
<td>Purchases of M&amp;E used in business</td>
<td>Exemption</td>
<td>Conflict: caps and thresholds</td>
</tr>
<tr>
<td>2004</td>
<td>R.S. 47:301(3)(f), (13)(b), (29)(a)</td>
<td>11. Purchases of Manufacturing Machinery and Equipment</td>
<td>73,448,402</td>
<td>Local Variance</td>
<td>Business MM&amp;E: All combined</td>
<td>Exclusions</td>
<td>Purchases of M&amp;E used in business</td>
<td>Exemption</td>
<td>Different base &amp; poss different rate</td>
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<tr>
<td>2007</td>
<td>R.S. 47:301(16)(m)</td>
<td>77. Purchases by motor vehicle manufacturers</td>
<td>See number 11</td>
<td>Local Variance</td>
<td>Business MM&amp;E: Manufacturers</td>
<td>Exclusions</td>
<td>Purchases of M&amp;E used in business</td>
<td>Exemption</td>
<td>Different base &amp; poss different rate</td>
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<tr>
<td>2009</td>
<td>R.S. 47:301(16)(m)</td>
<td>78. Purchases by Glass Manufacturers</td>
<td>See number 11</td>
<td>Local Variance</td>
<td>Business MM&amp;E: Manufacturers</td>
<td>Exclusions</td>
<td>Purchases of M&amp;E used in business</td>
<td>Exemption</td>
<td>Different base &amp; poss different rate</td>
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<tr>
<td>2007</td>
<td>R.S. 47:301(3)(g)</td>
<td>12. Purchases of Certain Machinery and Equipment used to Produce a News Publication</td>
<td>See number 11</td>
<td>Local Variance</td>
<td>Business MM&amp;E: Newspapers</td>
<td>Exclusions</td>
<td>Purchases of M&amp;E used in business</td>
<td>True Exclusion</td>
<td>Different base &amp; poss different rate</td>
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<tr>
<td>2005</td>
<td>R.S. 47:301(3)(j), 103(g) and 337.10</td>
<td>23. Property used in the Manufacture, Production, or Extraction of Unblended Diesel</td>
<td>#1</td>
<td>State only</td>
<td>Business MM&amp;E: Oil &amp; Gas</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>True Exclusion</td>
<td>Different base</td>
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<tr>
<td>2007</td>
<td>R.S. 47:301(3)(j)</td>
<td>79. Purchases of machinery and equipment by owners of certain radio stations</td>
<td>See number 11</td>
<td>State only</td>
<td>Business MM&amp;E: Radio</td>
<td>Exclusions</td>
<td>Purchases of M&amp;E used in business</td>
<td>Exemption</td>
<td>Different base</td>
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<tr>
<td>2007</td>
<td>R.S. 47:301(3)(p)</td>
<td>80. Purchases of machinery and equipment by certain utilities</td>
<td>See number 11</td>
<td>Local Variance</td>
<td>Business MM&amp;E: Utilities</td>
<td>Exclusions</td>
<td>Purchases of M&amp;E used in business</td>
<td>Exemption</td>
<td>Different base &amp; poss different rate</td>
</tr>
</tbody>
</table>

### True Exclusion
- Business Utilities Exemptions
- Non residential Utilities 100
- Exemption
- Non residential Utilities 100
- Exemption

### State only
- Alternative Fuels used in Agri. & Business Total
- Business Consumables
- Business Materials
- Business MM&E: Agriculture
- Business MM&E: All combined
- Business MM&E: Manufacturers
- Business MM&E: Newspapers
- Business MM&E: Oil & Gas
- Business MM&E: Radio
- Business MM&E: Utilities
- Business MM&E Total
- Nonresidential Utilities
- Nonresidential Utilities 100
- Exemption

### Local Variance
- "Other"
- Line on Sales Tax Form
### Sales Tax Exemptions

<table>
<thead>
<tr>
<th>Orig Year</th>
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<tbody>
<tr>
<td>2005</td>
<td>R.S. 47:304(3)(j) and 135(m)</td>
<td>13. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities</td>
<td>See number 99</td>
<td>State only</td>
<td>Business Utilities Exclusions</td>
<td>Non residential Utilities 99</td>
<td>Exemption</td>
<td>Potentially no conflict: bases and rates</td>
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<tr>
<td>1995</td>
<td>R.S. 47:305(A)(d)</td>
<td>32. Natural gas used in the production of iron</td>
<td>See number 99</td>
<td>State only</td>
<td>Business Utilities Exclusions</td>
<td>Non residential Utilities 99</td>
<td>Exemption</td>
<td>Potentially no conflict: bases and rates</td>
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<tr>
<td>1948</td>
<td>R.S. 47:305(9)(13)(a)</td>
<td>98. Sales of steam - Nonresidential</td>
<td>See number 99</td>
<td>Both</td>
<td>Business Utilities Exemptions</td>
<td>Non residential Utilities 99</td>
<td>Exemption</td>
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<tr>
<td>1989</td>
<td>R.S. 47:305.49</td>
<td>145. Catalogs distributed in Louisiana</td>
<td>+++</td>
<td>Both</td>
<td>Catalog Distribution Exemptions subject to 1% Surp Rate</td>
<td>Exemptions subject to 1% suspended rate</td>
<td>Exemption</td>
<td>Different rates</td>
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<tr>
<td>1991</td>
<td>R.S. 47:305(16)(k)</td>
<td>67. Coin bullion with a value of $1,000 or more</td>
<td>###</td>
<td>Both</td>
<td>Coin Bullion Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
<td>Conflict: caps and thresholds</td>
<td></td>
</tr>
<tr>
<td>2002</td>
<td>R.S. 47:305(14)(k)</td>
<td>73. Certain digital television and digital radio conversion equipment</td>
<td>+++</td>
<td>State only</td>
<td>Digital TV Conversion Exclusions</td>
<td>Not in effect</td>
<td>Exemption</td>
<td>Different bases</td>
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<tr>
<td>1999</td>
<td>R.S. 47:305(16)(a)</td>
<td>105. Adaptive driving equipment and motor vehicle modification</td>
<td>+++</td>
<td>Both</td>
<td>Disabled Assistance Exemptions subject to 1% Surp Rate</td>
<td>Exemptions subject to 1% suspended rate</td>
<td>Exemption</td>
<td>Different rates</td>
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<tr>
<td>2011</td>
<td>R.S. 47:305.69</td>
<td>164. Purchases of vehicles modified for use by an orthopedically disabled person (expired 2013)</td>
<td>State only</td>
<td>Disabled Assistance Exemptions</td>
<td>Not part of a group</td>
<td>Exemption</td>
<td>Different bases</td>
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<tr>
<td>1992</td>
<td>R.S. 47:305.38</td>
<td>136. Sales or purchases by certain sheltered workshops</td>
<td>###</td>
<td>Both</td>
<td>Disabled Assistance Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1993</td>
<td>R.S. 47:305.15(A)</td>
<td>122. Sales or purchases by blind persons operating small businesses</td>
<td>###</td>
<td>Both</td>
<td>Disabled Assistance Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<tr>
<td>1994</td>
<td>R.S. 47:305.15(B)</td>
<td>123. Purchases by certain organizations that promote training for the blind</td>
<td>###</td>
<td>Both</td>
<td>Disabled Assistance Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1969</td>
<td>R.S. 47:315.1</td>
<td>178. State sales tax paid on property destroyed in a natural disaster</td>
<td>Negligible</td>
<td>State only</td>
<td>Disaster Relief Refunds</td>
<td>Negligible</td>
<td>Exemption</td>
<td>Different bases</td>
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<tr>
<td>2013</td>
<td>R.S. 47:305.71</td>
<td>166. Purchases of construction materials by the St. Bernard Project</td>
<td>***</td>
<td>Both</td>
<td>Disaster Relief Exemptions</td>
<td>Not in effect</td>
<td>Exemption</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2007</td>
<td>R.S. 47:305(16)(k)(18)(B) and 37.10(M)</td>
<td>52. Purchases of storm shutter devices</td>
<td>###</td>
<td>Local Variance</td>
<td>Disaster Relief Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
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<td></td>
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<tr>
<td>2009</td>
<td>R.S. 47:305.65</td>
<td>160. Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners</td>
<td>###</td>
<td>Both</td>
<td>Disaster Relief Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
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<td>2012</td>
<td>R.S. 47:305.70</td>
<td>165. Purchases of construction materials by the Make it Right Foundation</td>
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<td>Disaster Relief Exemptions</td>
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<td>1984</td>
<td>R.S. 47:302.17 and 47:315.2 and 1515.1</td>
<td>179. Materials used in the construction, restoration, or renovation of housing in designated areas</td>
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<td>Disaster Relief Refunds</td>
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<td>1990</td>
<td>R.S. 47:305(16)(k)</td>
<td>38. Purchases of school buses by independent operators</td>
<td>NRR</td>
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<td>Education Exemptions</td>
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<td>R.S. 47:305(3)(b)</td>
<td>25. Purchases by Regionally Accredited Independent Educational Institutions</td>
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<td>1996</td>
<td>R.S. 47:305(3)(f)</td>
<td>20. Certain Educational Materials and Equipment used for Classroom Instruction</td>
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<td>R.S. 47:305(10)(c)(i)</td>
<td>50. Purchases by a private postsecondary academic degree-granting institution</td>
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<td>R.S. 47:305(10)(d)(i)</td>
<td>51. Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools</td>
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<td>1997</td>
<td>R.S. 47:305(4)</td>
<td>107. Fees paid by radio and television broadcasters for the rights to broadcast film, video, and tapes</td>
<td>+++</td>
<td>Both</td>
<td>Rebroadcasted Materials</td>
<td>Exclusions subject to 1% Susp Rate</td>
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<td>1964</td>
<td>R.S. 47:305.9</td>
<td>114. Rentals of motion-picture film to commercial theaters</td>
<td>+++</td>
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<td>Rebroadcasted Materials</td>
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<td>1968</td>
<td>R.S. 4:158</td>
<td>1. Purchases by pari-mutuels racetracks</td>
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<td>Both</td>
<td>Gaming</td>
<td>Exclusions</td>
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<td>2. Purchases by off-track wagering facilities</td>
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<td>1948</td>
<td>47:305(3)(a)</td>
<td>97. Sales of gasoline (not subject to motor fuels tax)</td>
<td>+++</td>
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<td>1979</td>
<td>47:305.28</td>
<td>132. Sales of gasohol</td>
<td>+++</td>
<td>Both</td>
<td>Motor fuels</td>
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<td>1990</td>
<td>Art. VII, Sec. 27</td>
<td>183. Sales of gasoline, gasohol, and diesel</td>
<td>365,837,353</td>
<td>Both</td>
<td>Motor fuels</td>
<td>Prohibited by La Constitution</td>
<td>Exemptions with Constitutional Prohibitions on</td>
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<td>1992</td>
<td>R.S. 47:305(10)(m)</td>
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<td>2000</td>
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<td>64. Interstate telecommunication services purchased by defined call centers</td>
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<td>1989</td>
<td>R.S. 47:305(2)(b)</td>
<td>36. Sales to the United States Government and its agencies</td>
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<td>Intergovernmental</td>
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<td>1994</td>
<td>R.S. 47:315.3</td>
<td>180. Purchases and leases of durable medical equipment paid by or under provisions of Medicare</td>
<td>103,143</td>
<td>Both</td>
<td>Intergovernmental</td>
<td>Refunds</td>
<td>Not part of a group</td>
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<td>1982</td>
<td>R.S. 33:4169(D)</td>
<td>3. Purchases, Services and Rentals for Construction of Sewerage or Waste Water Treatment Facility</td>
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<td>1989</td>
<td>R.S. 47:305(7)(c)</td>
<td>17. Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels</td>
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<td>Intergovernmental</td>
<td>Exclusions</td>
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### Sales Tax Exemptions

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<td>1992</td>
<td>R.S. 47:300(10)(e)</td>
<td>43. Purchases of equipment by bona fide volunteer and public fire department</td>
<td>6/30/2014</td>
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<td>2009</td>
<td>R.S. 47:301(10)(a)</td>
<td>52. Sales of Tangible Personal Property by the Louisiana Military Department</td>
<td>6/30/2014</td>
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<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
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<td>1994</td>
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<td>119. Sales by thrift shops on military installations</td>
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<td>2007</td>
<td>R.S. 47:305.60, 305.61 and 337.6(E)(29)</td>
<td>156. Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District</td>
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<td>R.S. 47:305.66</td>
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<td>1986</td>
<td>R.S. 47:305.46</td>
<td>184. Purchases made with food stamps and WIC vouchers</td>
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<td>Both</td>
<td>Intergovernmental Prohibited by Fed Food Stamp &amp; WIC program</td>
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<td>R.S. 47:305.50(B)</td>
<td>147. Certain contract carrier buses used 80% in interstate commerce</td>
<td>6/30/2014</td>
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<td>Interstate Commerce Exemptions</td>
<td>Buses, trucks, trailers used 80% in interstate commerce</td>
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<td>1996</td>
<td>R.S. 47:305.50(A)</td>
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<td>Buses, trucks, trailers used 80% in interstate commerce</td>
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<td>1977</td>
<td>R.S. 47:305.14(G)(G)</td>
<td>62. Repair services performed in Louisiana when the repaired property is exported</td>
<td>6/30/2014</td>
<td>Both</td>
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<td>1964</td>
<td>R.S. 47:305.10</td>
<td>115. Property purchased for exclusive use outside the state</td>
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<td>Both</td>
<td>Interstate Commerce Exemptions</td>
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<td>2009</td>
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<td>Interstate Commerce Exemptions</td>
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<td>R.S. 47:301(1)(d)(d)</td>
<td>30. Purchases of Tangible Personal Property for Lease or Rental</td>
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<td>2000</td>
<td>R.S. 47:301(14)(d)</td>
<td>71. Used manufactured homes and 54 percent of cost of new manufactured homes</td>
<td>6/30/2014</td>
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<td>Manufactured Homes Exclusions</td>
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<td>1997</td>
<td>R.S. 54:787(A)</td>
<td>173. Extended time to register mobile homes</td>
<td>6/30/2014</td>
<td>Both</td>
<td>Manufactured Homes: Statutorily Prescribed Methods of Taxation</td>
<td>Zero dollar value</td>
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<td>1985</td>
<td>R.S. 47:305.40</td>
<td>138. Specialty Mardi Gras items purchased or sold by certain organizations</td>
<td>6/30/2014</td>
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<td>Mardi Gras Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% Suspended rate</td>
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<td>2005</td>
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<td>19. Purchases and Leases by Free Hospitals</td>
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<td>1987</td>
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<td>34. Sales of human-tissue transplants</td>
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<td>2002</td>
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<td>74. Materials used directly in the collection of blood</td>
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<td>Medical Exclusions</td>
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<td>Other Exemptions - “Other” Line on Sales Tax Form</td>
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<td>Medical</td>
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<td>144. Pharmaceutical samples distributed in Louisiana</td>
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<td>Exemptions subject to 1% suspended rate</td>
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<td>1970</td>
<td>R.S. 47:305.11</td>
<td>116. Additional tax levy on contracts entered into prior to and within 90 days of tax levy</td>
<td>Medical Samples Total</td>
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<td>R.S. 47:301(18)(a)</td>
<td>82. Donations to certain schools and food banks from resale inventory</td>
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<td>1940</td>
<td>R.S. 12:425</td>
<td>85. Purchases by nonprofit electric cooperatives</td>
<td>Both</td>
<td>Not for Profit Purchases</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% suspended rate</td>
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<td>1981</td>
<td>R.S. 47:305.33</td>
<td>133. Construction materials and operating supplies for certain nonprofit retirement centers</td>
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<td>Not for Profit Purchases</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% suspended rate</td>
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<td>1985</td>
<td>R.S. 47:305.41</td>
<td>139. Purchases and sales by Ducks Unlimited and Bass Life</td>
<td>Both</td>
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<td>Exemptions subject to 1% Susp Rate</td>
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<td>R.S. 47:301(3)(g), (10)(e) and (18)(a)</td>
<td>21. Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.</td>
<td>Both</td>
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<td>Exclusions</td>
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<td>R.S. 47:301(9)(d)</td>
<td>29. Purchases by Nonprofit Entities that Sell Donated Goods</td>
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<td>Not for Profit Purchases</td>
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<td>1990</td>
<td>R.S. 47:301(10)(k)</td>
<td>39. Tangible personal property sold to food banks</td>
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<td>R.S. 47:305.59</td>
<td>151. Sales to nonprofit literacy organizations</td>
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<td>151. Sickle cell disease organizations</td>
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<td>155. Sales of construction materials to Habitat for Humanity</td>
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<td>R.S. 47:305.68</td>
<td>164. Purchases by the Fore!Kids Foundation</td>
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<td>R.S. 47:315.5</td>
<td>181. Sales tax collected by a qualified charitable institutions</td>
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<td>R.S. 47:301(4)(c)</td>
<td>15. Room Rentals at Certain Homeless Shelters</td>
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<td>Negligible</td>
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<td>R.S. 47:301(3)(b)</td>
<td>14. Room Rentals at Camp and Retreat Facilities</td>
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<td>R.S. 47:301(10)(k)</td>
<td>37. Sales of food items by youth organizations</td>
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<td>1993</td>
<td>R.S. 47:305(9)(2)</td>
<td>106. Sales of food by certain institutions</td>
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<td>Not for Profit Sales</td>
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<td>R.S. 47:301(1) and 1998 R.S. 47:301(6)(b)</td>
<td>4. Isolated or Occasional Sales of Tangible Personal Property</td>
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<td>2007</td>
<td>R.S. 47:305.57</td>
<td>153. Sales of original one-of-a-kind works of art sold in certain locations</td>
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<td>Both</td>
<td>Occasional Sales</td>
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<td>2009</td>
<td>R.S. 47:301(10)(k) and 1998 R.S. 47:301(6)(b)</td>
<td>54. Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects</td>
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<td>Oil &amp; Gas: Business Materials</td>
<td>Exclusions</td>
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<td>1990</td>
<td>R.S. 47:301(3)(d)</td>
<td>168. Certain interchangeable components; optional method to determine</td>
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<td>Both</td>
<td>Oil &amp; Gas: Interstate Commerce</td>
<td>Alternative Reporting Method</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
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<td>1984</td>
<td>R.S. 47:301(2)</td>
<td>169. Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals</td>
<td>See number 30</td>
<td>Both</td>
<td>Oil &amp; Gas: Lease or Rent for Rerent</td>
<td>Alternative Reporting Method</td>
<td>Purchases of Tangible Personal Property for Lease or Rerent</td>
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<td>1966</td>
<td>R.S. 47:301(7)(b)</td>
<td>16. Rentals or Leases of Certain Oil-Field Property to be Released or Rerent</td>
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<td>Both</td>
<td>Oil &amp; Gas: Lease or Rent for Rerent</td>
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<td>1975</td>
<td>R.S. 47:305.19</td>
<td>127. Lease or rental of certain vessels in offshore mineral production</td>
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<td>1/1/75</td>
<td>Both</td>
<td>Oil &amp; Gas: Offshore activities</td>
<td>Exemptions subject to 1%/Susp Rate</td>
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</table>

**Total Exemptions:** 13

**Nonprofit Refund of Sales Tax Collections for Reinvestment Total:** 1

**Not for Profit Room Rentals Total:** 2

**Not for Profit Sales Total:** 2

**Occasional Sales Total:** 2

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**Practical Application:** True Exclusion or Clarification or Exemption
<table>
<thead>
<tr>
<th>Orig. Year</th>
<th>Cite</th>
<th>Sales Tax Exemptions</th>
<th>6/30/2014</th>
<th>State/Local Base</th>
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<tbody>
<tr>
<td>2002</td>
<td>R.S. 47:305(1)</td>
<td>108. Repairs and materials used on drilling rigs and equipment</td>
<td>Both</td>
<td>Oil &amp; Gas: Offshore activities</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
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<td>2007</td>
<td>R.S. 47:301(14)(a)(i)</td>
<td>63. Repairs, renovations or conversions of drilling rigs</td>
<td>Both</td>
<td>Oil &amp; Gas: Offshore activities</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
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<td>2005</td>
<td>R.S. 47:301(10)(ba)</td>
<td>49. Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities</td>
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<td>Oil &amp; Gas: Pad Gas</td>
<td>Exclusions</td>
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<td>1996</td>
<td>R.S. 47:301(33)(f)</td>
<td>174. &quot;Sales or cost price&quot; of refinery gas</td>
<td>Both</td>
<td>Oil &amp; Gas: Valuation Formula</td>
<td>Statutorily Prescribed Methods of Taxation</td>
<td>Zero dollar value</td>
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<td>R.S. 47:301(40)(j)</td>
<td>40. Pollution control devices and systems</td>
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<td>Pollution Control</td>
<td>Exclusions</td>
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<td>R.S. 47:305</td>
<td>142. Raw materials used in the printing process</td>
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<td>Printing Inputs</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% suspended rate</td>
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<td>R.S. 50:2212.4(C)</td>
<td>86. Purchases by a public trust</td>
<td>Both</td>
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<td>Exemption</td>
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<td>1986</td>
<td>R.S. 50:305.45</td>
<td>143. Piggyback trailers or containers and rolling stock</td>
<td>Both</td>
<td>Railroads M&amp;E</td>
<td>Exemptions subject to 1% Susp Rate</td>
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<td>1990</td>
<td>R.S. 47:301(43)(k)</td>
<td>10. Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations</td>
<td>Both</td>
<td>Railroads M&amp;E</td>
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<td>1996</td>
<td>R.S. 47:303.50(E)(3)</td>
<td>148. Rail rolling stock sold or leased in Louisiana</td>
<td>Both</td>
<td>Railroads M&amp;E</td>
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<td>1991</td>
<td>R.S. 47:305.50(E)(2) and 337.10(J)</td>
<td>148.1 Parts or services used in fabrication, modification, repair of rail rolling stock</td>
<td>Local Variance</td>
<td>Railroads M&amp;E</td>
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<td>1998</td>
<td>R.S. 39:467 (3 different exemptions-- see also X-2)</td>
<td>87. Sales by state-owned domed stadiums</td>
<td>Both</td>
<td>Raw Ag Products</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
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<td>R.S. 39:468(4)(i)</td>
<td>91. Sales of farm products direct from the farm</td>
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<td>Raw Ag Products</td>
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<td>R.S. 39:16(14)(3)</td>
<td>76. Other constructions permanently attached to the ground</td>
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<td>R.S. 39:16(9)(d)</td>
<td>27. Purchases of Certain Bibles, Song Books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes</td>
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<td>Religious</td>
<td>Exclusions</td>
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<td>R.S. 39:14(2)(a)(1)</td>
<td>120. Sales of newspapers by religious organizations</td>
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<td>Religious</td>
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<td>R.S. 39:467 (3 different exemptions-- see also X-2)</td>
<td>87. Sales by state-owned domed stadiums</td>
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<td>Sales in Public Facilities</td>
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<td>R.S. 47:305.5, 337:10.1 and 337:10.1</td>
<td>152. Annual Louisiana sales tax holiday</td>
<td>3,107,633</td>
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<td>R.S. 47:305.62</td>
<td>157. Second Amendment Sales Tax Holiday</td>
<td>880,137</td>
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<td>Sales Tax Holiday</td>
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<td>R.S. 47:305.58 and 337:10.1</td>
<td>154. Hurricane preparedness Louisiana sales tax holiday</td>
<td>74,605</td>
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<td>5. Installation Charges on Tangible Personal Property</td>
<td>4,062,375</td>
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<td>R.S. 47:303(3b)</td>
<td>6. Installation of Board Roads to Oil-Field Operators</td>
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<td>R.S. 47:303(16)(b)(i)</td>
<td>72. Purchases of certain custom computer software</td>
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<td>R.S. 47:303(F)</td>
<td>170. Cash-basis sales tax reporting and remitting for health and fitness club membership contracts</td>
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<td>R.S. 47:303(16)(b)(ii)</td>
<td>68. Certain geophysical survey information and data analyses</td>
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<td>R.S. 47:302(D)</td>
<td>84. Advertising services</td>
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<td>Services</td>
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<td>1959</td>
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<td>189. Sales of 50-ton vessels and new component parts and services of certain materials and services to vessels operating in interstate commerce</td>
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<td>Both</td>
<td>Shipbuilding: Interstate Commerce &amp; Business Inputs</td>
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<td>46. Purchases of fuel or gas by residential consumers</td>
<td>See number 189</td>
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<td>Exemptions with Constitutional Prohibitions on</td>
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<td>1983</td>
<td>R.S. 47:305.39</td>
<td>137. Purchases of certain fuels for private residential consumption</td>
<td>See number 189</td>
<td>State only</td>
<td>Stelly Exemptions</td>
<td>Prohibited by La Constitution</td>
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<tr>
<td>2002</td>
<td>Art. VII, Sec. 2.2</td>
<td>190. Sales of Natural Gas to the Consumer for Residential Use</td>
<td>See number 189</td>
<td>State only</td>
<td>Stelly Exemptions</td>
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<tr>
<td>2002</td>
<td>Art. VII, Sec. 2.2</td>
<td>191. Sales of Water to the Consumer for Residential Use</td>
<td>See number 189</td>
<td>State only</td>
<td>Stelly Exemptions</td>
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<td>Exemption</td>
<td>Different bases</td>
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<td>2002</td>
<td>Art. VII, Sec. 2.2 and R.S. 47:303(3a)</td>
<td>189. Sales of Electric Power or Energy to the Consumer for Residential Use</td>
<td>197,926,721</td>
<td>State only</td>
<td>Stelly Exemptions</td>
<td>Prohibited by La Constitution</td>
<td>Exemptions with Constitutional Prohibitions on</td>
<td>Exemption</td>
<td></td>
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<td>2002</td>
<td>Art. VII, Sec. 2.2 and R.S. 47:303(3a)</td>
<td>188. Sales of Food for Preparation and Consumption in the Home</td>
<td>392,541,306</td>
<td>Local Variance</td>
<td>Stelly Exemptions</td>
<td>Prohibited by La Constitution</td>
<td>Exemptions with Constitutional Prohibitions on Taxation</td>
<td>Exemption</td>
<td>Check definition</td>
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</table>
### Sales Tax Exemptions

<table>
<thead>
<tr>
<th>Orig Year</th>
<th>Cite</th>
<th>Sales Tax Exemptions</th>
<th>6/30/2014 Base</th>
<th>Exempt Type (Stokes)</th>
<th>Type (Statutory Designation)</th>
<th>TEI Category</th>
<th>Practical Application: True Exclusion or Clarification or Exemption</th>
<th>SSUTA compliant?</th>
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<tr>
<td>2002</td>
<td>Art. VII, Sec. 2.2 and R.S. 47:301(20), 105(10)(14)(ii), (8)(1)(a)(ii) and (ii)(1); and 49(1)(3)(ii) and (6)(5)(i)(vi) and 192. Drugs prescribed by physicians or dentists</td>
<td>283,653,094</td>
<td>Local Variance</td>
<td>Stelly Exemptions</td>
<td>Prohibited by La Constitution</td>
<td>Exemptions with Constitutional Prohibitions on Taxation</td>
<td>Exemption</td>
<td>Check definition</td>
</tr>
<tr>
<td>1998</td>
<td>R.S. 51:1301</td>
<td>182. Louisiana Tax Free Shopping Program</td>
<td>1,371,919</td>
<td>Local Variance</td>
<td>Tax Free Shopping</td>
<td>Refunds</td>
<td>Not part of a group</td>
<td>Exemption</td>
</tr>
<tr>
<td>2002</td>
<td>R.S. 47:301(9)(v) and (w), (13)(g) and (h), (19)(i) (see also R.S. 47:301(19)(i))</td>
<td>45. Sales of cellular telephones and electronic accessories</td>
<td>###</td>
<td>Both</td>
<td>Telecommunications</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
</tr>
<tr>
<td>1999</td>
<td>R.S. 47:301(18)(g) and (h)</td>
<td>66. Miscellaneous telecommunication services</td>
<td>###</td>
<td>State only</td>
<td>Telecommunications</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
</tr>
<tr>
<td>2002</td>
<td>R.S. 47:301(10)(f) and (19)(a)</td>
<td>44. Sales of telephone directories by advertising companies</td>
<td>###</td>
<td>Both</td>
<td>Telephone Directory Advertising</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
</tr>
<tr>
<td>1998</td>
<td>R.S. 47:301(7)(b)</td>
<td>22. Vehicle Rentals for Rerent to Warranty Customers</td>
<td>###</td>
<td>Both</td>
<td>Vehicles: Loaner Cars</td>
<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
</tr>
<tr>
<td>1962</td>
<td>R.S. 47:305(9)(11)</td>
<td>104. Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators</td>
<td>No data</td>
<td>Both</td>
<td>Vehicles: Demonstrators</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
</tr>
<tr>
<td>2009</td>
<td>R.S. 47:301(9)(1) and 305(11)(3)</td>
<td>89. Boats, Vessels, and Other Water Craft as Demonstrators</td>
<td>###</td>
<td>Both</td>
<td>Vehicles: Demonstrators</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>True Exclusion</td>
</tr>
<tr>
<td>1979</td>
<td>R.S. 47:305.26</td>
<td>131. New vehicles furnished by a dealer for driver-education programs</td>
<td>+++</td>
<td>State only</td>
<td>Vehicles: Driver Education</td>
<td>Exemptions subject to 1% Susp Rate</td>
<td>Exemptions subject to 1% suspended rate</td>
<td>Exemption</td>
</tr>
<tr>
<td>1982</td>
<td>R.S. 47:305.36</td>
<td>134. Sales of motor vehicles to be leased or rented by qualified persons for use as demonstrators</td>
<td>50,959,509</td>
<td>State only</td>
<td>Vehicles: Leased or Rented</td>
<td>Exemptions</td>
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<td>Exemption</td>
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<tr>
<td>1965</td>
<td>R.S. 47:301(4)(3)a</td>
<td>186. Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services</td>
<td>NRR</td>
<td>Both</td>
<td>Vehicles: Military</td>
<td>Exemptions</td>
<td>No reporting requirement</td>
<td>Exemption</td>
</tr>
<tr>
<td>1989</td>
<td>R.S. 47:305(A) and 305.48</td>
<td>187. Use of Vehicles in Louisiana by Active Military Personnel</td>
<td>NRR</td>
<td>State only</td>
<td>Vehicles: Military</td>
<td>Reciprocate for credit allowed by other states</td>
<td>No reporting requirement</td>
<td>Clarification</td>
</tr>
<tr>
<td>2007</td>
<td>R.S. 47:301(8)(13), 304(A) and 310.5-16</td>
<td>90. Purchases of off-road vehicles by certain buyers domiciled in another state</td>
<td>###</td>
<td>Both</td>
<td>Vehicles: Out of State</td>
<td>Exemptions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
<td>Exemption</td>
</tr>
</tbody>
</table>

**Total**

- **Telecommunications Total**: 2
- **Tax Free Shopping Total**: 1
- **Telephone Directory Advertising Total**: 1
- **Vehicles Total**: 8

<table>
<thead>
<tr>
<th>Orig Year</th>
<th>Cite</th>
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<td>Telecommunications</td>
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<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
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**Total**

- **Telecommunications Total**: 2
- **Tax Free Shopping Total**: 1
- **Telephone Directory Advertising Total**: 1
- **Vehicles Total**: 8

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**November 18, 2015 Commission meeting**

**Page 10 of 11**
### Sales Tax Exemptions

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<td>1978</td>
<td>R.S. 47:301(10)(b)(i) (see also: R.S. 47:301(4)(i), (10)(b)(ii) and 6003)</td>
<td>31. Sales through coin-operated vending machines</td>
<td>NRR</td>
<td>State only</td>
<td>Vending Sales</td>
<td>Exclusions</td>
<td>No reporting requirement</td>
<td>Exemption</td>
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<td>1975</td>
<td>R.S. 47:305.17</td>
<td>125. Receipts from coin-operated washing and drying machines in commercial laundromats</td>
<td>NRR</td>
<td>Both</td>
<td>Vending Sales</td>
<td>Exemptions</td>
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<tr>
<td>1990</td>
<td>R.S. 47:301.1(B)(2)(E)</td>
<td>65. Telecommunication services through coin-operated telephones</td>
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<td>Exclusions</td>
<td>Other Exemptions - &quot;Other&quot; Line on Sales Tax Form</td>
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<td>1948</td>
<td>R.S. 47:300(4)(A)(3)</td>
<td>175. Vendor’s compensation</td>
<td>25,648,496</td>
<td>Local Variance</td>
<td>Vendors Comp</td>
<td>Credits</td>
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<td>Exemption</td>
<td>Different base &amp; poss different rate</td>
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<td>1990</td>
<td>Acts 1990, 6th Ses. S.B. Sec. 4</td>
<td>176. Credit for costs to reprogram cash registers</td>
<td>27,408</td>
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<td>Vendors Comp</td>
<td>Credits</td>
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**TAX EXEMPTIONS NOT INCLUDED IN THE TAX EXEMPTION BUDGET**

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<tr>
<td>R.S. 22:2065</td>
<td>X-1 LA Insurance Guarantee Association</td>
<td>Both</td>
<td>Exemption</td>
<td>Exemption</td>
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<td>R.S. 39:467(A)(13)(b)</td>
<td>X-2 Sales at domed arena owned by a political subdivision (state portion reported with No. 67)</td>
<td>State only</td>
<td>Exemption</td>
<td>Exemption</td>
<td>Different base</td>
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<td>R.S. 47:301(16)(b)(i)</td>
<td>X-3 Stocks, bonds, notes, or other obligations or securities</td>
<td>Both</td>
<td>Exclusions</td>
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<tr>
<td>R.S. 47:305.30</td>
<td>X-4 Plaquemines Parish taxing authorities may adopt any state exemption</td>
<td>Local Variance</td>
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<td>Exemption</td>
<td>Different base &amp; poss different rate</td>
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<tr>
<td>R.S. 47:137(K)</td>
<td>X-5 Complex biologics and VEGF inhibitors in CADDO PARISH only</td>
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<td>Exemptions</td>
<td>Exemption</td>
<td>Different base &amp; poss different rate</td>
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