The sales and use tax exclusions and exemptions to be discussed by the Sales Tax Streamlining and Modernization Commission on Tuesday, September 6, 2016 include the following:

**Education-Related**

Sales to and by certain elementary and second schools R.S. 47:301(7)(f), (10)(q) and (18)(e)

Purchases by Regionally Accredited Independent Educational Institutions R.S. 47:301(8)(b)

Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools and nonprofit corporations R.S. 47:301(10)(dd)

Sales to nonprofit literacy organizations R.S. 47:305.14(A)(5)

**Not for Profit**

Room Rentals at Camp and Retreat Facilities R.S. 47:301(6)(b)

Room Rentals at Certain Homeless Shelters R.S. 47:301(6)(c)

Sales and rentals to Boys State of La., Inc., and Girls State of La., Inc. R.S. 47:301(7)(g),(10)(r) and (18)(f)

Purchases by Nonprofit Entities that Sell Donated Goods R.S. 47:301(8)(f)

Tangible personal property sold to food banks R.S. 47:301(10)(j)

Toys purchased to be donated R.S. 47:301(10)(aa)(I) and (18)(m)

Qualifying events providing Louisiana heritage, culture, crafts, arts, food and music sponsored by a domestic nonprofit organization R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)(b)

Admissions to museums R.S. 47:301(14)(b)(ii) and (iii)

Admission to places of amusement at camp or retreat facilities R.S. 47:301(14)(b)(iv)

Sales of admission tickets by little theater organizations R.S. 47:305.6

Tickets to musical performances by nonprofit musical R.S. 47:305.7
organizations

Admission to entertainment by domestic nonprofit charitable, educational, and religious organizations R.S. 47:305.13

Admissions, sales and paring at events sponsored by certain nonprofit groups R.S. 47:305.14(A)(1)(a)

Admissions and parking at fairs, festivals, and expositions sponsored by nonprofit organizations R.S. 47:305.18

Construction materials and operating supplies for certain nonprofit retirement centers R.S. 47:305.33

Purchases and sales by Ducks Unlimited and Bass Life R.S. 47:305.41

Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations R.S. 47:305.42

Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl R.S. 47:305.43

Sickle cell disease organizations R.S. 47:305.53

Purchases by the Fore!Kids Foundation R.S. 47:305.68

Sales tax collected by a qualified charitable institutions R.S. 47:315.5

Purchases by certain organizations that provide training to persons with blindness R.S. 47:305.15

Sales or purchases by certain sheltered workshops R.S. 47:305.38

Materials used in the construction and renovation of housing in designated areas R.S. 40:582.1, et seq. and R.S. 47:315.2