The following sales and use tax exclusions and exemptions may be considered by the Sales Tax Streamlining and Modernization Commission on Wednesday, November 2, 2016.

REVISED 10/26/2016

#29 Purchases by nonprofit entities that sell donated goods (Goodwill, Salvation Army, St. Vincent de Paul, United Way)
R.S. 47:301(8)(f)

#181 Sales tax collected by a qualified charitable institution (Goodwill, Salvation Army, St. Vincent de Paul, United Way)
R.S. 47:315:5

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

#4 Isolated or occasional sales of tangible personal property
R.S. 47:301(1) and (10)(c)(ii)(bb)

#55 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)

#88 Sales at certain publicly-owned facilities
R.S. 39:468

#87 Sales at state-owned domed facilities
R.S. 39:467

#42 Pelletized paper waste used in a permitted boiler
R.S. 47:301(10)(n)

#103 Materials and energy sources used for boiler fuel
R.S. 47:305(D)(1)(h)

#9 Purchases of consumables by paper and wood manufacturers and loggers
R.S. 47:301(3)(k)

#83 Use tax on residue or by-products consumed by the producer
R.S. 47:301(18)(d)(ii)

#24 Leases or rentals of pallets used in packaging products produced by a manufacturer
R.S. 47:301(7)(I)

#11 Purchases of manufacturing machinery and equipment
R.S. 47:301(3)(i), (13)(k), (28)(a), and
The following sales and use tax exclusions and exemptions may be considered by the Sales Tax Streamlining and Modernization Commission on **Wednesday, November 2, 2016.**

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tertiary recovery projects \( (18)(p) \)

#23 Property used in the manufacture, production, or extraction of unblended diesel \( \text{R.S. 47:301(7)(j), (10)(v) and (18)(k)} \)

#168 Certain interchangeable components; optional method to determine \( \text{R.S. 47:301(3)(d)} \)

#169 Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals \( \text{R.S. 47:302.1 (see R.S. 7:301(10)(a)(iii))} \)

#108 Repairs and materials used on drilling rigs and equipment \( \text{R.S. 47:305(I)} \)

#63 Repairs, renovations, or conversions of drilling rigs \( \text{R.S. 47:301(14)(g)(iii)} \)

#49 Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities \( \text{R.S. 47:301(10)(bb)} \)

#174 "Sales or cost price" of refinery gas \( \text{R.S. 47:301(3)(f) and (13)(d)} \)