I. New Mass Media Enterprises Exemption:

A. Enact an omnibus exemption for mass media enterprises to include the following:

- Radio / TV broadcasting exemptions: equipment purchased pursuant to government mandate.

- News publication exemptions:
  - Equipment used primarily to produce a news publication [use list in R.S. 47:301(i)(ii)(aa)(I)(eee)].
  - Raw materials used to produce a news publication [use list in R.S. 47:305.44].
  - The sale of a newspaper or news publication.
  - Revise definition of "newspaper" and "news publication" [based upon definition in R.S. 47:301(24)] (see page 2).

B. Repeal R.S. 47:301(3)(i)(ii)(aa)(I)(eee), and (16)(n) and (p), and R.S. 47:305.44

R.S. 47:301(3)(i)(ii)(aa)(I)(eee) currently includes, for purposes of the sales tax exclusion for machinery and equipment used by a manufacturer, machinery and equipment used primarily to produce a news publication. The qualifying equipment is used primarily in, but is not limited to, the following:

- Composing, creating, and other prepress operations
- Electronic transmission of pages from prepress to press
- Pressroom operations, mailroom operations, and assembly activities.

R.S. 47:301(16)(n) currently excludes from the definition of "tangible personal property", for purposes of imposition of the state sales and use tax, machinery and equipment purchased by the owner of a radio station located within the state that is licensed by the F.C.C. for radio broadcasting if the owner meets certain requirements relative to domicile or location of business assets.

R.S. 47:301(16)(p) currently excludes the sale of newspapers from the definition of "tangible personal property" (this is suspended per Acts 25 and 26 of 2016 1st Ex. Sess.).

R.S. 47:305.44. Exclusions and exemptions; raw materials used in printing process
A. The sales and use taxes imposed by the state under R.S. 47:302, R.S. 47:321, and R.S. 47:331 and by any political subdivision shall not apply to purchases and sales of the following, including all chemical supplies necessary to produce such items whether manufactured by a printer or purchased from a subcontractor:

1. Artwork.
2. Blankets and bars.
3. Chemicals.
5. Dies.
6. Film, including negatives.
7. Offset plates.
8. Press proofs and photomechanical proofs.
9. Layouts.
10. Typesetting.
11. Rubber plates.
13. Ink.

II. New Exemption for commercial printers (not news publications):

Any materials or supplies which are purchased and become part of an item for sale.
New definition of news publication  (Revision of R.S. 47:301(24))

The term “news publication” shall mean any printed periodical, including advertising supplements and other printed matter ultimately distributed with or a part of such printed periodicals, that:

(a) Appears at regular intervals, of not less than quarterly, of not less than quarterly.

(b) Contains reports of a varied character, such as political, social, cultural, sports, moral, religious, editorial comment, announcements, advertising, public notices or other subjects of general public interest.

(c) Contains not more than seventy-five percent advertising.

(d) Is not owned or published as an auxiliary to another nonpublishing business, organization, or entity.