

The following are sales and use tax exclusions and exemptions that may be discussed by the Sales Tax Streamlining and Modernization Commission on Tuesday, September 20, 2016.

Alternate substance used as a fuel (expired)	R.S. 47:301(10)(z), (18)(l)
Catalogs distributed in Louisiana	R.S. 47:305.49
Certain digital television and digital radio conversion equipment	R.S. 47:301(16)(i)
Adaptive driving equipment and motor vehicle modification	R.S. 47:305(D)(1)(u)
Purchases by certain organizations that promote training for persons with blindness	R.S. 47:305.15(B)
Sales or purchases by persons with blindness operating small businesses	R.S. 47:305.15(A)
Sales or purchases by certain sheltered workshops	R.S. 47:305.38
Purchases of vehicles modified for use by an orthopedically disabled person (expired 2013)	R.S. 47:305.69
State sales tax paid on property destroyed in a natural disaster	R.S. 47:315.1
Purchases of storm shutter devices	R.S. 47:301(10)(ee), (18)(o), and 337.10(M)
Purchases by pari-mutuels racetracks	R.S. 4:168
Purchases by off-track wagering facilities	R.S. 4:227
Interstate telecommunication services purchased by defined call centers	R.S. 47:301.1(D)
Purchases by a public trust	R.S. 38:2212.4(C)
Purchases by nonprofit electric cooperatives	R.S. 12:425

Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District	R.S. 47:305.60, 305.61, and 337.9(D)(28)
Sales of Tangible Personal Property by the Louisiana Military Department	R.S. 47:301(10)(ff)
Sales by thrift shops on military installations	R.S. 47:305.14(A)(4)
Parish councils on aging	R.S. 47:305.66
Purchases by State and Local Governments	R.S. 47:301(8)(c)
Purchases made with food stamps and WIC vouchers	R.S. 47:305.46
Sales to the United States Government and its agencies	R.S. 47:301(10)(g)
Sales of Railroad Ties to Railroads for use in Other States	R.S. 47:305.50(F)
Property purchased for exclusive use outside the state	R.S. 47:305.10
Certain trucks and trailers used 80% in interstate commerce	R.S. 47:305.50(A)
Certain contract carrier buses used 80% in interstate commerce	R.S. 47:305.50(B)
Collection from interstate and foreign transportation dealers	R.S. 47:306.1, 306.2, 337.20, and 337.20.1
Extended time to register mobile homes	R.S. 32:707(A)
Used manufactured homes or 54% of the cost of a new manufactured home	R.S. 47:301(16)(g)
Sales tax remitted on bad debts from credit sales	R.S. 47:315(B)
Manufacturing Rebates on New Motor Vehicles	R.S. 47:301(3)(e) and (13)(b)
Credit for sales and use taxes paid to other states on property imported into Louisiana	R.S. 47:303(A)(3)(a)

Articles traded in on tangible personal property	R.S. 47:301(13)(a)
Sales of original one-of-a-kind works of art sold in certain locations	R.S. 47:305.57
Second Amendment Sales Tax Holiday	R.S. 47:305.62
Hurricane preparedness Louisiana sales tax holiday	R.S. 47:305.58, 337.10(L) and 337.10.1
Annual Louisiana sales tax holiday	R.S. 47:305.54, 337.10(L) and 337.10.1
Cash-basis reporting procedure for rental and lease transactions	R.S. 47:306(A)(2)
Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	R.S. 47:303(F)
Louisiana Tax Free Shopping Program	R.S. 51:1301
Sales of telephone directories by advertising companies	R.S. 47:301(10)(t) and (18)(h)
Manufacturers Rebates Paid Directly to a Dealer (cigarettes)	R.S. 47:301(3)(g) and (13)(e)
Sales through coin-operated vending machines	R.S. 47:301(10)(b)(i) See also: R.S. 47:301(4)(i), (10)(b)(ii) and 6003
Receipts from coin-operated washing and drying machines in commercial laundromats	R.S. 47:305.17
Telecommunication services through coin-operated telephones	R.S. 47:301.1(B)(2)(d)
Room rentals at camp and retreat facilities	R.S. 47:301(6)(b)
Admission to places of amusement at camp and retreat facilities	R.S. 47:301(14)(b)(iv)

Room Rentals at Certain Homeless Shelters	R.S. 47:305.38
Sales of 50-ton vessels and new component parts for such vessels and sales of parts and services for vessels operating in interstate commerce	R.S. 47:305.1
Sales of tangible personal property at or admission to events sponsored by certain nonprofit groups	R.S. 47:305.14.(A)(1)(a)
Admission to entertainment by domestic nonprofit charitable, educational, and religious organizations	R.S. 47:305.13
Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	R.S. 305.18