The following sales and use tax exclusions and exemptions may be considered by the Sales Tax Streamlining and Modernization Commission on Monday, January 9, 2017.

Sales Tax Exemptions (Number Assigned in 2013 TEB)

#183  Sales of gasoline, gasohol, and diesel  Const. Art. VII, Sec. 27
#97   Sales of gasoline (not subject to motor fuels tax)  R.S. 47:305(D)(1)(a) and Const. Art. VII, Sec. 27
#132  Sales of gasohol  R.S. 47:305.28
#189  Sales of electric power or energy - Residential  Const. Art. VII, Sec. 2.2
#192  Drugs prescribed by physicians or dentists  Const. Art. VII, Sec. 2.2 and R.S. 47:301(20), 305(D)(1)(j), (k), and (l) and (G) and 305.2
#188  Sales of food for preparation and consumption in the home  Const. Art. VII, Sec. 2.2 and R.S. 47:305(D) (n) to (r)
#190  Sales of natural gas - Residential  Const. Art. VII, Sec. 2.2
#191  Sales of water - Residential  Const. Art. VII, Sec. 2.2
#137  Purchases of certain fuels (butane, propane, etc.) - Residential  R.S. 47:305.39 {superceded by R.S. 47:301(10)(x) and Const. Art. VII, Sec. 2.2}
#46   Purchases of propane and butane - Residential  R.S. 47:301(10)(x) and Const. Art. VII, Sec. 2.2
#6    Installation charges for board roads for oil-field operators  R.S. 47:301(3)(c)
#5    Installation charges for tangible personal property  R.S. 47:301(3)(a)
#4    Isolated or occasional sales of tangible personal property  R.S. 47:301(1) and (10)(c)(ii)(bb)
The following sales and use tax exclusions and exemptions may be considered by the Sales Tax Streamlining and Modernization Commission on Monday, January 9, 2017.

#175 Vendor's compensation R.S. 47:306(A)(3)(a)

#68 Certain geophysical survey information and data analyses R.S. 47:301(16)(b)(iii)

#69 Work products of certain professionals R.S. 47:301(16)(e)

#62 Repair services performed in Louisiana when the repaired property is exported R.S. 47:301(14)(g)(i)(bb)

#109 Sales of 50-ton vessels and new component parts and sales of certain materials and service to vessels operating in interstate commerce R.S. 47:305.1

#55 Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization R.S. 47:301(10)(hh) and (14)(k)

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

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

Exemption for payment of all taxes by the Louisiana Insurance Guarantee Association (No TEB #) R.S. 22:2065

Exclusion for stocks, bonds, notes, or other obligations or securities (No TEB #) R.S. 47:301(16)(b)(i)

Exclusion for the free repair by a motor vehicle dealer of a vehicle after expiration of a warranty (No TEB #) R.S. 47:301(16)(c)

Authorization for adoption of any exclusion or exemption by a taxing authority in Plaquemines Parish (No TEB #) R.S. 47:305.30

Exemption for sales of the following items from certain taxes imposed in Caddo Parish: Vaso-endothelial growth factor, known as VEGF inhibitors, and complex biologics (No TEB #) R.S. 47:337.10(K)