

2018 First Extraordinary Session

HOUSE BILL NO. 18

BY REPRESENTATIVE HAVARD

TAX/SALES-USE, STATE: Provides for the applicability of certain exclusions and exemptions to the state sales and use tax (Item #7)

1 AN ACT

2 To amend and reenact R.S. 47:302(R)(2) and (3), (S), (T), (X)(introductory paragraph), and
3 (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32) (introductory
4 paragraph), 321(H)(2) through (6), and (I) through (K), and 331(P), (Q), and (R),
5 and, to enact R.S. 47:302(BB), 321(P), and 331(V), and to repeal R.S. 47:302(Y),
6 321(M), and 331(T) and Act No. 395 of the 2017 Regular Session of the Louisiana
7 Legislature, relative to state sales and use tax; to provide for the applicability of
8 certain exclusions and exemptions; to provide for effectiveness; and to provide for
9 related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:302(R)(2) and (3), (S), (T), (X)(introductory paragraph), and
12 (AA)(introductory paragraph), (29) through (31), and (32)(introductory paragraph),
13 321(H)(2) through (6), and (I) through (K), and 331(P), (Q), and (R), are hereby amended
14 and reenacted and R.S. 47:302(BB), 321(P), and 331(V) are hereby enacted to read as
15 follows:

16 §302. Imposition of tax

17 * * *

18 R.

19 * * *

1 (2) Notwithstanding any other provision of law to the contrary, including but
2 not limited to any contrary provisions of this Chapter, the exemption provided for
3 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
4 from July 1, 2007, through June 30, 2018.

5 (3) Notwithstanding any other provision of law to the contrary which makes
6 any sales and use tax exemption inapplicable, inoperable, and of no effect, the
7 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective
8 from January 1, 1998, through June 30, 2018.

9 S. Notwithstanding any other provision of law to the contrary and
10 specifically notwithstanding any provision enacted during the 2004 First
11 Extraordinary Session which makes any sales and use tax exemption inapplicable,
12 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
13 applicable, operable, and effective for all taxable periods beginning on or after July
14 1, 2007, through June 30, 2018.

15 T. Notwithstanding any other provision of law to the contrary and
16 specifically notwithstanding any provision enacted to make any sales and use tax
17 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.
18 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009,
19 through June 30, 2018.

20 * * *

21 X. Notwithstanding any other provision of law to the contrary, including but
22 not limited to any contrary provisions of this Chapter, for the period April 1, 2016,
23 through ~~July 1, 2018~~ June 30, 2018, there shall be no ~~exclusions and exemptions, and~~
24 no exclusions as provided in R.S. 47:301, to the tax levied pursuant to the provisions
25 of this Section except for exemptions and exclusions for sales or purchases of the
26 following items and for those items enumerated in Subsection AA of this Section:

27 * * *

28 AA. Notwithstanding any other provision of this Section to the contrary,
29 except as provided in Paragraphs (29) through (32) of this Subsection, beginning

1 July 1, 2016, through June 30, 2018, the following specific exclusions and
2 exemptions shall be applicable to the tax levied pursuant to the provisions of this
3 Section:

4 * * *

5 (29) Beginning July 1, 2017, through June 30, 2018, the exclusion for
6 surface preparation, painting, and coating fixed or rotary wing aircraft and certified
7 transport category aircraft registered outside of this state, as provided in R.S.
8 47:301(14)(g)(iv).

9 (30) Beginning July 1, 2017, through June 30, 2018, purchases and leases by
10 qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.

11 (31) Beginning July 1, 2017, through June 30, 2018, sales and purchases of
12 medical devices used by patients under the supervision of a physician, as provided
13 in R.S. 47:305(D)(1)(s).

14 (32) Beginning October 1, 2017, through June 30, 2018:

15 * * *

16 BB. Notwithstanding any other provision of law to the contrary, including
17 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
18 there shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax
19 levied pursuant to the provisions of this Section, except for the retail sale, use,
20 consumption, distribution, or storage for use or consumption of the following items:

21 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
22 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
23 Louisiana.

24 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
25 Louisiana.

26 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
27 Louisiana.

28 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
29 Louisiana.

- 1 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
2 Constitution of Louisiana.
- 3 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
4 provided in Article VII, Section 27 of the Constitution of Louisiana.
- 5 (7) Sales to the United States government and its agencies as provided in
6 R.S. 47:301(10)(g).
- 7 (8) Other constructions permanently attached to the ground as provided in
8 R.S. 47:301(16)(l).
- 9 (9) Installation charges on tangible personal property as provided in R.S.
10 47:301(3)(a).
- 11 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 12 (11) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 13 (12) Leases or rentals of railroad rolling stock as provided in R.S.
14 47:301(4)(k).
- 15 (13) Tangible personal property for resale as provided in R.S.
16 47:301(10)(a)(i).
- 17 (14) Purchases of property for lease or rental as provided in R.S.
18 47:301(10)(a)(iii) and (18)(a)(iii).
- 19 (15) Isolated or occasional sales of tangible personal property by a person
20 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 21 (16) Purchases made with food stamps and WIC as provided in R.S.
22 47:305.46.
- 23 (17) An article traded in on the purchase of tangible personal property as
24 provided in R.S. 47:301(13)(a).
- 25 (18) Stocks, bonds, notes, and other obligations or securities as provided in
26 R.S. 47:301(16)(b)(i).
- 27 (19) Credit for sales and use taxes paid to another state on tangible personal
28 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

- 1 (20) Work product of certain professionals as provided in R.S.
2 47:301(16)(e).
- 3 (21) Sales through a coin-operated vending machine as provided in
4 R.S.47:301(10)(b)(i).
- 5 (22) Funeral directing services as provided in R.S. 47:301(14)(j).
- 6 (23) Farm products produced and used by farmers as provided in R.S.
7 47:305(B).
- 8 (24) Leases or rentals of a crane and related equipment with an operator as
9 provided in R.S. 47:301(7)(k).
- 10 (25) Sales by and to the state and its political subdivisions as provided in
11 R.S. 47:301(8)(c).
- 12 (26) Sales of materials for further processing as provided in R.S.
13 47:301(10)(c)(i)(aa).
- 14 (27) A factory built home as provided in R.S. 47:301(16)(g).
- 15 (28) Any advertising service rendered by an advertising business as provided
16 in R.S. 47:302(D).
- 17 (29) Transactions in interstate commerce and tangible personal property
18 imported into this state, or produced or manufactured in this state, for export as
19 provided in R.S. 47:305(E).
- 20 (30) A truck and trailer if used at least eighty percent of the time in interstate
21 commerce as provided in R.S. 47:305.50(A).
- 22 (31) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
23 as provided in 47:305.45 and 305.50(F).
- 24 (32) Contract carrier commercial buses if used at least eighty percent of the
25 time in interstate commerce as provided in R.S. 47:305.50(B).
- 26 (33) Contracts prior to or within ninety days of a new tax levy as provided
27 in R.S. 47:305.11.

1 (34) Proprietary geophysical survey information and or geophysical analysis
 2 furnished under a restricted use agreement as provided in R.S. 47:301(16)(b)(iii).

3 * * *

4 §321. Imposition of tax

5 * * *

6 H.

7 * * *

8 (2) Notwithstanding any other provision of law to the contrary, including but
 9 not limited to any contrary provisions of this Chapter, the exemption provided for
 10 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
 11 from July 1, 2007, through June 30, 2018.

12 (3) Notwithstanding any other provision of the law or any other provision
 13 of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for
 14 new boats, vessels, or other water craft used as demonstrators shall be applicable,
 15 operable, and effective for all taxable periods beginning on or after July 1, 2009,
 16 through June 30, 2018.

17 (4) Notwithstanding any other provision of law to the contrary, including but
 18 not limited to any contrary provisions of this Chapter, the exemption provided for
 19 in R.S. 47:305.63 shall be applicable, operable, and effective from July 1, 2009,
 20 through June 30, 2018.

21 (5) Notwithstanding any other provision of law to the contrary, including but
 22 not limited to any contrary provisions of this Chapter, the exemption provided for
 23 in R.S. 47:305.64 shall be applicable, operable, and effective from July 1, 2009,
 24 through June 30, 2018.

25 (6) Notwithstanding any other provision of law to the contrary which makes
 26 any sales and use tax exemption inapplicable, inoperable, and of no effect, the
 27 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective
 28 from January 1, 1998, through June 30, 2018.

1 I. Notwithstanding any other provision of law to the contrary and specifically
2 notwithstanding any provision enacted during the 2004 First Extraordinary Session
3 which makes any sales and use tax exemption inapplicable, inoperable, and of no
4 effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and
5 effective for all taxable periods beginning on or after July 1, 2007, through June 30,
6 2018.

7 J. Notwithstanding any other provision of law to the contrary and
8 specifically notwithstanding any provision enacted to make any sales and use tax
9 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.
10 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009,
11 through June 30, 2018.

12 K. Notwithstanding the provisions of Subsection H of this Section or any
13 other provision of this Chapter to the contrary, for taxable periods beginning on or
14 after July 1, 2008, through June 30, 2018, the exemptions to the tax levied by this
15 Section for electric power or energy, natural gas, steam, and water shall be
16 applicable, operative, and effective.

17 * * *

18 P. Notwithstanding any other provision of law to the contrary, including but
19 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
20 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
21 pursuant to the provisions of this Section, except for the retail sale, use,
22 consumption, distribution, or storage for use or consumption of the following items:

23 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
24 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
25 Louisiana.

26 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
27 Louisiana.

28 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
29 Louisiana.

- 1 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
2 Louisiana.
- 3 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
4 Constitution of Louisiana.
- 5 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
6 provided in Article VII, Section 27 of the Constitution of Louisiana.
- 7 (7) Sales to the United States government and its agencies as provided in
8 R.S. 47:301(10)(g).
- 9 (8) Other constructions permanently attached to the ground as provided in
10 R.S. 47:301(16)(l).
- 11 (9) Installation charges on tangible personal property as provided in R.S.
12 47:301(3)(a).
- 13 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 14 (11) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 15 (12) Leases or rentals of railroad rolling stock as provided in R.S.
16 47:301(4)(k).
- 17 (13) Tangible personal property for resale as provided in R.S.
18 47:301(10)(a)(i).
- 19 (14) Purchases of property for lease or rental as provided in R.S.
20 47:301(10)(a)(iii) and (18)(a)(iii).
- 21 (15) Isolated or occasional sales of tangible personal property by a person
22 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 23 (16) Purchases made with food stamps and WIC as provided in R.S.
24 47:305.46.
- 25 (17) An article traded in on the purchase of tangible personal property as
26 provided in R.S. 47:301(13)(a).
- 27 (18) Stocks, bonds, notes, and other obligations or securities as provided in
28 R.S. 47:301(16)(b)(i).

- 1 (19) Credit for sales and use taxes paid to another state on tangible personal
2 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 3 (20) Work product of certain professionals as provided in R.S.
4 47:301(16)(e).
- 5 (21) Sales through a coin-operated vending machine as provided in
6 R.S.47:301(10)(b)(i).
- 7 (22) Funeral directing services as provided in R.S. 47:301(14)(j).
- 8 (23) Farm products produced and used by farmers as provided in R.S.
9 47:305(B).
- 10 (24) Leases or rentals of a crane and related equipment with an operator as
11 provided in R.S. 47:301(7)(k).
- 12 (25) Sales by and to the state and its political subdivisions as provided in
13 R.S. 47:301(8)(c).
- 14 (26) Sales of materials for further processing as provided in R.S.
15 47:301(10)(c)(i)(aa).
- 16 (27) A factory built home as provided in R.S. 47:301(16)(g).
- 17 (28) Any advertising service rendered by an advertising business as provided
18 in R.S. 47:302(D).
- 19 (29) Transactions in interstate commerce and tangible personal property
20 imported into this state, or produced or manufactured in this state, for export as
21 provided in R.S. 47:305(E).
- 22 (30) A truck and trailer if used at least eighty percent of the time in interstate
23 commerce as provided in R.S. 47:305.50(A).
- 24 (31) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
25 as provided in 47:305.45 and 305.50(F).
- 26 (32) Contract carrier commercial buses if used at least eighty percent of the
27 time in interstate commerce as provided in R.S. 47:305.50(B).
- 28 (33) Contracts prior to or within ninety days of a new tax levy as provided
29 in R.S. 47:305.11.

1 (34) Proprietary geophysical survey information and or geophysical analysis

2 furnished under a restricted use agreement as provided in R.S. 47:301(16)(b)(iii).

3 * * *

4 §331. Imposition of tax

5 * * *

6 P.(1) For the period July 1, 2004, through ~~April 1, 2019~~ June 30, 2018, the
7 exemptions to the tax levied by this Section for sales of steam, water, electric power,
8 or energy, and natural gas shall be inapplicable, inoperable, and of no effect as to the
9 tax levied by this Section.

10 (2) Notwithstanding any other provision of law to the contrary, including but
11 not limited to any contrary provisions of this Chapter, the exemption provided for
12 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
13 from July 1, 2007, through June 30, 2018.

14 (3) Notwithstanding any other provision of law to the contrary which makes
15 any sales and use tax exemption inapplicable, inoperable, and of no effect, the
16 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective
17 from January 1, 1998, through June 20, 2018.

18 Q. Notwithstanding any other provision of the law to the contrary and
19 specifically notwithstanding any provision enacted during the 2004 First
20 Extraordinary Session which makes any sales and use tax exemption inapplicable,
21 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
22 applicable, operable, and effective for all taxable periods beginning on or after July
23 1, 2007, ~~through March 31, 2016, and for all taxable periods on and after April 1,~~
24 ~~2019~~.

25 R. Notwithstanding any other provision of law to the contrary and
26 specifically notwithstanding any provision which is enacted to make any sales and
27 use tax exemption inapplicable, inoperable, and of no effect, the exemption provided

1 in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1,
2 2009, through June 30, 2018.

3 * * *

4 V. Notwithstanding any other provision of law to the contrary, including but
5 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
6 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied
7 pursuant to the provisions of this Section, except for the retail sale, use,
8 consumption, distribution, or storage for use or consumption of the following items:

9 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
10 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
11 Louisiana.

12 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
13 Louisiana.

14 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
15 Louisiana.

16 (4) Water as provided in Article VII, Section 2.2 of the Constitution of
17 Louisiana.

18 (5) Prescription drugs as provided in Article VII, Section 2.2 of the
19 Constitution of Louisiana.

20 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as
21 provided in Article VII, Section 27 of the Constitution of Louisiana.

22 (7) Sales to the United States government and its agencies as provided in
23 R.S. 47:301(10)(g).

24 (8) Other constructions permanently attached to the ground as provided in
25 R.S. 47:301(16)(l).

26 (9) Installation charges on tangible personal property as provided in R.S.
27 47:301(3)(a).

28 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

29 (11) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

- 1 (12) Leases or rentals of railroad rolling stock as provided in R.S.
2 47:301(4)(k).
- 3 (13) Tangible personal property for resale as provided in R.S.
4 47:301(10)(a)(i).
- 5 (14) Purchases of property for lease or rental as provided in R.S.
6 47:301(10)(a)(iii) and (18)(a)(iii).
- 7 (15) Isolated or occasional sales of tangible personal property by a person
8 not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 9 (16) Purchases made with food stamps and WIC as provided in R.S.
10 47:305.46.
- 11 (17) An article traded in on the purchase of tangible personal property as
12 provided in R.S. 47:301(13)(a).
- 13 (18) Stocks, bonds, notes, and other obligations or securities as provided in
14 R.S. 47:301(16)(b)(i).
- 15 (19) Credit for sales and use taxes paid to another state on tangible personal
16 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 17 (20) Work product of certain professionals as provided in R.S.
18 47:301(16)(e).
- 19 (21) Sales through a coin-operated vending machine as provided in
20 R.S.47:301(10)(b)(i).
- 21 (22) Funeral directing services as provided in R.S. 47:301(14)(j).
- 22 (23) Farm products produced and used by farmers as provided in R.S.
23 47:305(B).
- 24 (24) Leases or rentals of a crane and related equipment with an operator as
25 provided in R.S. 47:301(7)(k).
- 26 (25) Sales by and to the state and its political subdivisions as provided in
27 R.S. 47:301(8)(c).
- 28 (26) Sales of materials for further processing as provided in R.S.
29 47:301(10)(c)(i)(aa).

1 (27) A factory built home as provided in R.S. 47:301(16)(g).

2 (28) Any advertising service rendered by an advertising business as provided
3 in R.S. 47:302(D).

4 (29) Transactions in interstate commerce and tangible personal property
5 imported into this state, or produced or manufactured in this state, for export as
6 provided in R.S. 47:305(E).

7 (30) A truck and trailer if used at least eighty percent of the time in interstate
8 commerce as provided in R.S. 47:305.50(A).

9 (31) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties
10 as provided in 47:305.45 and 305.50(F).

11 (32) Contract carrier commercial buses if used at least eighty percent of the
12 time in interstate commerce as provided in R.S. 47:305.50(B).

13 (33) Contracts prior to or within ninety days of a new tax levy as provided
14 in R.S. 47:305.11.

15 (34) Proprietary geophysical survey information and or geophysical analysis
16 furnished under a restricted use agreement as provided in R.S. 47:301(16)(b)(iii).

17 Section 2. R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017
18 Regular Session of the Louisiana Legislature is repealed in its entirety.

19 Section 3. This Act shall become effective on July 1, 2018; if vetoed by the
20 governor and subsequently approved by the legislature, this Act shall become
21 effective on July 1, 2018, or on the day following such approval by the legislature,
22 whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 18 Original

2018 First Extraordinary Session

Havard

Abstract: Provides for the exclusions and exemptions applicable to state sales and use taxes beginning on and after July 1, 2018.

Present law suspends numerous exclusions and exemptions ("exemptions") from the state sales and use taxes imposed under R.S. 47:302, 321, 321.1, and 331 for two different periods of time, both occurring between April 1, 2016, and June 30, 2018.

Present law provides that the suspension of certain exemptions for purposes of the tax levies in R.S. 47:321 and 331, expired June 30, 2016. The suspension with respect to the tax levies in R.S. 47:302 and 321.1, remains effective through June 30, 2018.

Present law establishes various provisions concerning specific exemptions to provide that the exemptions shall be applicable under all circumstances.

Proposed law changes present law by revising the various provisions for effectiveness of certain specific exemptions to sunset those provisions by June 30, 2018.

Present law as provided in Act No. 395 of the 2017 Regular Session provides for the applicability of the exemption for orthotic devices and restorative materials used by dentists to the sales and use taxes levied under R.S. 47:302 and 321.1 beginning July 1, 2018.

Proposed law repeals present law.

Proposed law changes present law regarding the effectiveness of *all* exemptions by establishing that on and after July 1, 2018, only the following exemptions shall be applicable to all state sales and use tax levies:

- (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through (r) on Jan. 1, 2003. (Const. Art. VII, §2.2)
- (2) Natural gas. (Const. Art. VII, §2.2)
- (3) Electricity. (Const. Art. VII, §2.2)
- (4) Water. (Const. Art. VII, §2.2)
- (5) Prescription drugs. (Const. Art. VII, §2.2)
- (6) Gasoline and other motor fuels subject to the state excise tax on fuel. (Const. Art. VII, §27)
- (7) Sales to the U.S. government and its agencies. (R.S. 47:301(10)(g))
- (8) Other constructions permanently attached to the ground. (R.S. 47:301(16)(l))
- (9) Installation charges on tangible personal property. (R.S. 47:301(3)(a))
- (10) Installation of oil field board roads. (R.S. 47:301(3)(c))
- (11) Sales of human tissue transplants. (R.S. 47:301(10)(d))
- (12) Leases or rentals of railroad rolling stock. (R.S. 47:301(4)(k))
- (13) Tangible personal property for resale. (R.S. 47:301(10)(a)(i))
- (14) Purchases of property for lease or rental. (R.S. 47:301(10)(a)(iii) and (18)(a)(iii))
- (15) Isolated or occasional sales of tangible personal property by a person not engaged in such business. (R.S. 47:301(1) and (10)(c)(ii)(bb))
- (16) Purchases made with food stamps and WIC. (R.S. 47:305.46)

- (17) An article traded in on the purchase of tangible personal property. (R.S. 47:301(13)(a))
- (18) Stocks, bonds, notes, and other obligations or securities. (R.S. 47:301(16)(b)(i))
- (19) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana. (R.S. 47:303(A)(3)(a))
- (20) Work product of certain professionals. (R.S. 47:301(16)(e))
- (21) Sales through a coin-operated vending machine. (R.S.47:301(10)(b)(i))
- (22) Funeral directing services. (R.S. 47:301(14)(j))
- (23) Farm products produced and used by farmers. (R.S. 47:305(B))
- (24) Leases or rentals of a crane and related equipment with an operator. (R.S. 47:301(7)(k))
- (25) Sales by and to the state and its political subdivisions. (R.S. 47:301(8)(c))
- (26) Sales of materials for further processing. (R.S. 47:301(10)(c)(i)(aa))
- (27) A factory built home. (R.S. 47:301(16)(g))
- (28) Any advertising service rendered by an advertising business. (R.S. 47:302(D))
- (29) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export. (R.S. 47:305(E))
- (30) A truck and trailer if used at least 80% of the time in interstate commerce. (R.S. 47:305.50(A))
- (31) Freight cars, piggyback trailers, and rail rolling stock, and railroad. (R. S. 47:305.45 and 305.50(F))
- (32) Contract carrier commercial buses if used at least 80% of the time in interstate commerce. (R.S. 47:305.50(B))
- (33) Contracts prior to or within 90 days of a new tax levy. (R.S. 47:305.11)
- (34) Proprietary geophysical survey information and or geophysical analysis furnished under a restricted use agreement. (R.S. 47:301(16)(b)(iii))

Effective July 1, 2018.

(Amends R.S. 47:302(R)(2) and (3), (S), (T), (X)(intro. para.), and (AA)(intro. para.), (AA)(29) through (31), and (AA)(32)(intro. para.), 321(H)(2) through (6), and (I) through (K), and 331(P), (Q), and (R); Adds R.S. 47:302(BB), 321(P), and 331(V); Repeals R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 R.S.)