

2018 First Extraordinary Session

HOUSE BILL NO. 20

BY REPRESENTATIVE HAVARD

TAX/SALES-USE, STATE: Provides relative to the base of the state sales and use tax and to provide for the applicability of certain exclusions and exemptions (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), to
5 enact R.S. 47:302(BB), 321(P), and 331(V), and to repeal R.S. 47:302(Y), 321(M),
6 331(T), and Act No. 395 of the 2017 Regular Session of the Legislature relative to
7 state sales and use tax; to provide for the applicability of certain exclusions and
8 exemptions; to provide for effectiveness; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

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

15 §302. Imposition of tax

16 * * *

17 R.

18 * * *

19 (2) Notwithstanding any other provision of law to the contrary, including but
20 not limited to any contrary provisions of this Chapter, the exemption provided for

1 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective
2 from July 1, 2007, through June 30, 2018.

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

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

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

18 * * *

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

25 * * *

26 AA. Notwithstanding any other provision of this Section to the contrary,
27 except as provided in Paragraphs (29) through (32) of this Subsection, beginning
28 July 1, 2016, through June 30, 2018, the following specific exclusions and

1 exemptions shall be applicable to the tax levied pursuant to the provisions of this
2 Section:

3 * * *

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

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

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

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

14 * * *

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

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

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

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

27 (4) Water, as provided in Article VII, Section 2.2 of the Constitution of
28 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. 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(13)(c).
- 12 (11) Transactions involving the construction or overhaul of United States
13 Navy vessels, as provided in R.S. 47:301(7)(c) and (14)(h).
- 14 (12) Property purchased for exclusive use outside the state, as provided in
15 R.S. 47:305.10.
- 16 (13) Sale, lease or rental of tangible personal property paid by or under the
17 provisions of Medicare, as provided in R.S. 47:315.3.
- 18 (14) Sales of human tissue transplants, as provided in R.S. 47:301(10)(d).
- 19 (15) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e)
20 and 305(A)(3).
- 21 (16) Sales of food by youth serving organizations chartered by Congress, as
22 provided in R.S. 47:301(10)(h).
- 23 (17) Tangible personal property sold or donated to food banks as provided
24 in R.S. 47:301(10)(j) and (18)(a)(i).
- 25 (18) Materials used in the collection of blood as provided in R.S.
26 47:301(16)(j).
- 27 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
28 47:301(16)(k).

- 1 (20) Donation to schools and food banks from resale inventory as provided
2 in R.S. 47:301(18)(a).
- 3 (21) Manufacturers rebates on new motor vehicles as provided in R.S.
4 47:301(3)(e) and (13)(b).
- 5 (22) Lease or rentals of railroad rolling stock as provided in R.S.
6 47:301(4)(k).
- 7 (23) Purchases and leases by free hospitals as provided in R.S. 47:301(7)(e),
8 (10)(p), and (18)(c).
- 9 (24) Purchases by nonprofit entities that sell donated goods as provided in
10 R.S. 47:301(8)(f).
- 11 (25) Tangible personal property for resale as provided in R.S.
12 47:301(10)(a)(i).
- 13 (26) Purchases of property for lease or rental as provided in R.S.
14 47:301(10)(a)(iii) and (18)(a)(iii).
- 15 (27) Isolated or occasional sales of tangible personal property as provided
16 in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 17 (28) Use of motor vehicles in Louisiana by active duty military as provided
18 in R.S. 47:303(A)(3)(a) and 305.48.
- 19 (29) Purchases made with food stamps and WIC as provided in R.S.
20 47:305.46.
- 21 (30) Articles traded in on purchases of tangible personal property as
22 provided in R.S. 47:301(13)(a).
- 23 (31) Donations of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 24 (32) Stocks, bonds, notes or other obligations or securities as provided in
25 R.S. 47:301(16)(b)(i).
- 26 (33) Credit for sales and use taxes paid to other states on tangible personal
27 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 28 (34) Work product of certain professionals as provided in R.S.
29 47:301(16)(e).

- 1 (35) Purchases by regionally accredited independent educational institutions
2 as provided in R.S. 47:301(8)(b).
- 3 (36) Sales through coin-operated vending machines as provided in R.S.
4 47:301(10)(b)(i).
- 5 (37) Purchases by a private postsecondary academic degree-granting
6 institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 7 (38) Purchases of food items for school lunch or breakfast programs by
8 nonpublic elementary or secondary schools as provided in R.S. 47:301(10)(dd).
- 9 (39) Repair services performed in Louisiana when the repaired property is
10 exported as provided in R.S. 47:301(14)(g)(i)(bb).
- 11 (40) Funeral directing services as provided in R.S. 47:301(14)(j).
- 12 (41) Feed and feed additives for animals held for business purposes as
13 provided in R.S. 47:305(A)(4).
- 14 (42) Farm products produced and used by farmers as provided in R.S.
15 47:305(B).
- 16 (43) Sales of fertilizers and containers to farmers as provided in R.S.
17 47:305(D)(1)(f).
- 18 (44) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 19 (45) Sales of pesticides for agricultural purposes as provided in R.S.
20 47:305.8.
- 21 (46) The cost price for the printing of a news publication as provided in R.S.
22 47:301(3)(h).
- 23 (47) Vehicle rentals to warranty customers as provided in R.S. 47:301(7)(h).
- 24 (48) Lease or rental of a crane and related equipment with an operator as
25 provided in R.S. 47:301(7)(k).
- 26 (49) Sales by and to the state and its political subdivisions as provided in
27 R.S. 47:301(8)(c).
- 28 (50) Sales of materials for further processing as provided in R.S.
29 47:301(10)(c)(i)(aa).

- 1 (51) The sales price for new farm equipment used in poultry production as
2 provided in R.S. 47:301(13)(c).
- 3 (52) A factory built home as provided in R.S. 47:301(16)(g).
- 4 (53) Any advertising service rendered by an advertising business as provided
5 in R.S. 47:302(D).
- 6 (54) The sale of livestock, poultry, and other farm products direct from a
7 farm as provided in R.S. 47:305(A)(1).
- 8 (55) The sale of livestock at public sales sponsored by breeders' or registry
9 associations or livestock auction markets as provided in R.S. 47:305(A)(2).
- 10 (56) The sale of agricultural products by a person other than the producer,
11 for use in further processing as provided in R.S. 47:305(A)(3).
- 12 (57) Transactions in interstate commerce and tangible personal property
13 imported into this state, or produced or manufactured in this state, for export as
14 provided in R.S. 47:305(E).
- 15 (58) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 16 (59) The sales price for new farm equipment, including polyroll tubing, as
17 provided in R.S. 47:305.25.
- 18 (60) Trucks and trailers if used at least eighty percent of the time in interstate
19 commerce as provided in R.S. 47:305.50(A).
- 20 (61) Freight cars, piggy-back cars and rolling stock, and railroad ties as
21 provided in R.S. 47:305.45 and 305.50(F).
- 22 (62) Councils on Aging as provided in R.S. 47:305.66.
- 23 (63) Sales of pharmaceuticals administered to livestock for agricultural
24 purposes as provided in R.S. 47:301(16)(f).
- 25 (64) Materials used in the production of crawfish and catfish as provided in
26 R.S. 47:305(A)(5) and (6).
- 27 (65) Sales of room rentals by a camp or retreat facility owned by a nonprofit
28 organization as provided in R.S. 47:301(6)(b).

1 (66) Sales of room rentals by a homeless shelter as provided in R.S.
2 47:301(6)(c).

3 (67) Sales, leases, or rentals of tangible personal property to Boys State of
4 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
5 and (10)(r).

6 (68) Sales or purchases of fire-fighting equipment by volunteer fire
7 departments as provided in R.S. 47:301(10)(o).

8 (69) Sales to, and leases, rentals, and use of educational materials and
9 equipment used for classroom instruction by parochial and private elementary and
10 secondary schools that comply with the court order from the Dodd Brumfield
11 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
12 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

13 (70) Sales by parochial and private elementary and secondary schools that
14 comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)
15 of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

16 (71) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
17 athletic and entertainment events held for or by an elementary or secondary school
18 and membership fees or dues of nonprofit, civic associations.

19 (72) Sales or use of orthotic devices, prosthetic devices, hearing aids,
20 eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,
21 or licensed chiropractors used exclusively by the patient for personal use as provided
22 in R.S. 47:305(D)(1)(k).

23 (73) Sales or use of ostomy, colostomy, and ileostomy devices and
24 equipment as provided in R.S. 47:305(D)(1)(l).

25 (74) Sales and purchases of medical devices used by patients under the
26 supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

27 (75) Sales and purchases of orthotic devices, prosthetic devices, prostheses,
28 restorative materials, and other dental devices as provided in R.S. 47:305(D)(1)(t).

1 (76) Sales or use of adaptive driving equipment and motor vehicle
2 modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

3 (77) Sales or use of meals by education institutions, medical facilities,
4 mental institutions, and occasional meals furnished by educational, religious, or
5 medical organizations as provided in R.S. 47:305(D)(2).

6 (78) Purchases or rentals of kidney dialysis machines, parts, materials, and
7 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

8 (79) Sales of admissions to entertainment events by Little Theater
9 organizations as provided in R.S. 47:305.6.

10 (80) Sales of admissions to musical performances sponsored by nonprofit
11 organizations as provided in R.S. 47:305.7.

12 (81) Sales of admissions to entertainment events sponsored by domestic
13 nonprofit charitable, religious, and educational organizations as provided in R.S.
14 47:305.13.

15 (82) Sales of admissions, parking fees, and sales of tangible personal
16 property at events sponsored by domestic, civic, educational, historical, charitable,
17 fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

18 (83) Sales of admissions and parking fees at fairs and festivals sponsored by
19 nonprofit organizations as provided in R.S. 47:305.18.

20 (84) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
21 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

22 (85) Sales of butane, propane, or other liquified petroleum gases for private,
23 residential consumption as provided in R.S. 47:305.39.

24 (86) Sales and purchases by certain organizations that provide training for
25 blind persons as provided in R.S. 47:305.15.

26 (87) Purchases and leases by qualifying radiation therapy treatment centers,
27 as provided in R.S. 47:305.64.

1 (5) 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. 47:305.64 shall be applicable, operable, and effective from July 1, 2009,
4 through June 30, 2018.

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

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

25 * * *

26 P. Notwithstanding any other provision of law to the contrary, including but
27 not limited to any contrary provisions of this Chapter, beginning July 1, 2018, there
28 shall be no exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied

1 pursuant to the provisions of this Section, except for the retail sale, use,
2 consumption, distribution, or storage for use or consumption of the following items:

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

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

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

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

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

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

16 (7) Sales to the United States government and its agencies, as provided in
17 R.S. 301(10)(g).

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

20 (9) Installation charges on tangible personal property, as provided in R.S.
21 47:301(3)(a).

22 (10) Installation of oil field board roads, as provided in R.S. 47:301(13)(c).

23 (11) Transactions involving the construction or overhaul of United States
24 Navy vessels, as provided in R.S. 47:301(7)(c) and (14)(h).

25 (12) Property purchased for exclusive use outside the state, as provided in
26 R.S. 47:305.10.

27 (13) Sale, lease or rental of tangible personal property paid by or under the
28 provisions of Medicare, as provided in R.S. 47:315.3.

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

- 1 (15) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e)
2 and 305(A)(3).
- 3 (16) Sales of food by youth serving organizations chartered by Congress, as
4 provided in R.S. 47:301(10)(h).
- 5 (17) Tangible personal property sold or donated to food banks as provided
6 in R.S. 47:301(10)(j) and (18)(a)(i).
- 7 (18) Materials used in the collection of blood as provided in R.S.
8 47:301(16)(j).
- 9 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
10 47:301(16)(k).
- 11 (20) Donation to schools and food banks from resale inventory as provided
12 in R.S. 47:301(18)(a).
- 13 (21) Manufacturers rebates on new motor vehicles as provided in R.S.
14 47:301(3)(e) and (13)(b).
- 15 (22) Lease or rentals of railroad rolling stock as provided in R.S.
16 47:301(4)(k).
- 17 (23) Purchases and leases by free hospitals as provided in R.S. 47:301(7)(e),
18 (10)(p), and (18)(c).
- 19 (24) Purchases by nonprofit entities that sell donated goods as provided in
20 R.S. 47:301(8)(f).
- 21 (25) Tangible personal property for resale as provided in R.S.
22 47:301(10)(a)(i).
- 23 (26) Purchases of property for lease or rental as provided in R.S.
24 47:301(10)(a)(iii) and (18)(a)(iii).
- 25 (27) Isolated or occasional sales of tangible personal property as provided
26 in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 27 (28) Use of motor vehicles in Louisiana by active duty military as provided
28 in R.S. 47:303(A)(3)(a) and 305.48.

- 1 (29) Purchases made with food stamps and WIC as provided in R.S.
2 47:305.46.
- 3 (30) Articles traded in on purchases of tangible personal property as
4 provided in R.S. 47:301(13)(a).
- 5 (31) Donations of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 6 (32) Stocks, bonds, notes or other obligations or securities as provided in
7 R.S. 47:301(16)(b)(i).
- 8 (33) Credit for sales and use taxes paid to other states on tangible personal
9 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 10 (34) Work product of certain professionals as provided in R.S.
11 47:301(16)(e).
- 12 (35) Purchases by regionally accredited independent educational institutions
13 as provided in R.S. 47:301(8)(b).
- 14 (36) Sales through coin-operated vending machines as provided in R.S.
15 47:301(10)(b)(i).
- 16 (37) Purchases by a private postsecondary academic degree-granting
17 institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 18 (38) Purchases of food items for school lunch or breakfast programs by
19 nonpublic elementary or secondary schools as provided in R.S. 47:301(10)(dd).
- 20 (39) Repair services performed in Louisiana when the repaired property is
21 exported as provided in R.S. 47:301(14)(g)(i)(bb).
- 22 (40) Funeral directing services as provided in R.S. 47:301(14)(j).
- 23 (41) Feed and feed additives for animals held for business purposes as
24 provided in R.S. 47:305(A)(4).
- 25 (42) Farm products produced and used by farmers as provided in R.S.
26 47:305(B).
- 27 (43) Sales of fertilizers and containers to farmers as provided in R.S.
28 47:305(D)(1)(f).
- 29 (44) Sales of seeds for planting crops as provided in R.S. 47:305.3.

- 1 (45) Sales of pesticides for agricultural purposes as provided in R.S.
2 47:305.8.
- 3 (46) The cost price for the printing of a news publication as provided in R.S.
4 47:301(3)(h).
- 5 (47) Vehicle rentals to warranty customers as provided in R.S. 47:301(7)(h).
- 6 (48) Lease or rental of a crane and related equipment with an operator as
7 provided in R.S. 47:301(7)(k).
- 8 (49) Sales by and to the state and its political subdivisions as provided in
9 R.S. 47:301(8)(c).
- 10 (50) Sales of materials for further processing as provided in R.S.
11 47:301(10)(c)(i)(aa).
- 12 (51) The sales price for new farm equipment used in poultry production as
13 provided in R.S. 47:301(13)(c).
- 14 (52) A factory built home as provided in R.S. 47:301(16)(g).
- 15 (53) Any advertising service rendered by an advertising business as provided
16 in R.S. 47:302(D).
- 17 (54) The sale of livestock, poultry, and other farm products direct from a
18 farm as provided in R.S. 47:305(A)(1).
- 19 (55) The sale of livestock at public sales sponsored by breeders' or registry
20 associations or livestock auction markets as provided in R.S. 47:305(A)(2).
- 21 (56) The sale of agricultural products by a person other than the producer,
22 for use in further processing as provided in R.S. 47:305(A)(3).
- 23 (57) Transactions in interstate commerce and tangible personal property
24 imported into this state, or produced or manufactured in this state, for export as
25 provided in R.S. 47:305(E).
- 26 (58) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 27 (59) The sales price for new farm equipment, including polyroll tubing, as
28 provided in R.S. 47:305.25.

1 (60) Trucks and trailers if used at least eighty percent of the time in interstate
2 commerce as provided in R.S. 47:305.50(A).

3 (61) Freight cars, piggy-back cars and rolling stock, and railroad ties as
4 provided in R.S. 47:305.45 and 305.50(F).

5 (62) Councils on Aging as provided in R.S. 47:305.66.

6 (63) Sales of pharmaceuticals administered to livestock for agricultural
7 purposes as provided in R.S. 47:301(16)(f).

8 (64) Materials used in the production of crawfish and catfish as provided in
9 R.S. 47:305(A)(5) and (6).

10 (65) Sales of room rentals by a camp or retreat facility owned by a nonprofit
11 organization as provided in R.S. 47:301(6)(b).

12 (66) Sales of room rentals by a homeless shelter as provided in R.S.
13 47:301(6)(c).

14 (67) Sales, leases, or rentals of tangible personal property to Boys State of
15 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
16 and (10)(r).

17 (68) Sales or purchases of fire-fighting equipment by volunteer fire
18 departments as provided in R.S. 47:301(10)(o).

19 (69) Sales to, and leases, rentals, and use of educational materials and
20 equipment used for classroom instruction by parochial and private elementary and
21 secondary schools that comply with the court order from the Dodd Brumfield
22 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
23 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

24 (70) Sales by parochial and private elementary and secondary schools that
25 comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)
26 of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

27 (71) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
28 athletic and entertainment events held for or by an elementary or secondary school
29 and membership fees or dues of nonprofit, civic associations.

1 (72) Sales or use of orthotic devices, prosthetic devices, hearing aids,
2 eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,
3 or licensed chiropractors used exclusively by the patient for personal use as provided
4 in R.S. 47:305(D)(1)(k).

5 (73) Sales or use of ostomy, colostomy, and ileostomy devices and
6 equipment as provided in R.S. 47:305(D)(1)(l).

7 (74) Sales and purchases of medical devices used by patients under the
8 supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

9 (75) Sales and purchases of orthotic devices, prosthetic devices, prostheses,
10 restorative materials, and other dental devices as provided in R.S. 47:305(D)(1)(t).

11 (76) Sales or use of adaptive driving equipment and motor vehicle
12 modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

13 (77) Sales or use of meals by education institutions, medical facilities,
14 mental institutions, and occasional meals furnished by educational, religious, or
15 medical organizations as provided in R.S. 47:305(D)(2).

16 (78) Purchases or rentals of kidney dialysis machines, parts, materials, and
17 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

18 (79) Sales of admissions to entertainment events by Little Theater
19 organizations as provided in R.S. 47:305.6.

20 (80) Sales of admissions to musical performances sponsored by nonprofit
21 organizations as provided in R.S. 47:305.7.

22 (81) Sales of admissions to entertainment events sponsored by domestic
23 nonprofit charitable, religious, and educational organizations as provided in R.S.
24 47:305.13.

25 (82) Sales of admissions, parking fees, and sales of tangible personal
26 property at events sponsored by domestic, civic, educational, historical, charitable,
27 fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

28 (83) Sales of admissions and parking fees at fairs and festivals sponsored by
29 nonprofit organizations as provided in R.S. 47:305.18.

1 (84) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
2 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

3 (85) Sales of butane, propane, or other liquified petroleum gases for private,
4 residential consumption as provided in R.S. 47:305.39.

5 (86) Sales and purchases by certain organizations that provide training for
6 blind persons as provided in R.S. 47:305.15.

7 (87) Purchases and leases by qualifying radiation therapy treatment centers,
8 as provided in R.S. 47:305.64.

9 (88) Manufacturing machinery and equipment as provided in R.S.
10 47:301(3)(i), (13)(k), and (28)(a).

11 (89) The exclusion for surface preparation, painting, and coating fixed or
12 rotary wing aircraft and certified transport category aircraft registered outside of this
13 state, as provided in R.S. 47:301(14)(g)(iv).

14 (90) Sales of platinum, gold, and silver bullion, that is valued solely upon its
15 precious metal content, whether in coin or ingot form as provided in R.S.
16 47:301(16)(b)(ii)(aa).

17 (91) Sales of certain numismatic coins as provided in R.S.
18 47:301(16)(b)(ii)(bb) and (cc).

19 * * *

20 §331. Imposition of tax

21 * * *

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

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

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

5 Q. Notwithstanding any other provision of the law to the contrary and
6 specifically notwithstanding any provision enacted during the 2004 First
7 Extraordinary Session which makes any sales and use tax exemption inapplicable,
8 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be
9 applicable, operable, and effective for all taxable periods beginning on or after July
10 1, 2007, through March 31, 2016, ~~and for all taxable periods on and after April 1,~~
11 ~~2019.~~

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

17 * * *

18 V. 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
27 of 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 27 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. 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(13)(c).
- 14 (11) Transactions involving the construction or overhaul of United States
15 Navy vessels, as provided in R.S. 47:301(7)(c) and (14)(h).
- 16 (12) Property purchased for exclusive use outside the state, as provided in
17 R.S. 47:305.10.
- 18 (13) Sale, lease or rental of tangible personal property paid by or under the
19 provisions of Medicare, as provided in R.S. 47:315.3.
- 20 (14) Sales of human tissue transplants, as provided in R.S. 47:301(10)(d).
- 21 (15) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e)
22 and 305(A)(3).
- 23 (16) Sales of food by youth serving organizations chartered by Congress, as
24 provided in R.S. 47:301(10)(h).
- 25 (17) Tangible personal property sold or donated to food banks as provided
26 in R.S. 47:301(10)(j) and (18)(a)(i).
- 27 (18) Materials used in the collection of blood as provided in R.S.
28 47:301(16)(j).

- 1 (19) Aphaeresis kits and leuko reduction filters as provided in R.S.
2 47:301(16)(k).
- 3 (20) Donation to schools and food banks from resale inventory as provided
4 in R.S. 47:301(18)(a).
- 5 (21) Manufacturers rebates on new motor vehicles as provided in R.S.
6 47:301(3)(e) and (13)(b).
- 7 (22) Lease or rentals of railroad rolling stock as provided in R.S.
8 47:301(4)(k).
- 9 (23) Purchases and leases by free hospitals as provided in R.S. 47:301(7)(e),
10 (10)(p), and (18)(c).
- 11 (24) Purchases by nonprofit entities that sell donated goods as provided in
12 R.S. 47:301(8)(f).
- 13 (25) Tangible personal property for resale as provided in R.S.
14 47:301(10)(a)(i).
- 15 (26) Purchases of property for lease or rental as provided in R.S.
16 47:301(10)(a)(iii) and (18)(a)(iii).
- 17 (27) Isolated or occasional sales of tangible personal property as provided
18 in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 19 (28) Use of motor vehicles in Louisiana by active duty military as provided
20 in R.S. 47:303(A)(3)(a) and 305.48.
- 21 (29) Purchases made with food stamps and WIC as provided in R.S.
22 47:305.46.
- 23 (30) Articles traded in on purchases of tangible personal property as
24 provided in R.S. 47:301(13)(a).
- 25 (31) Donations of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 26 (32) Stocks, bonds, notes or other obligations or securities as provided in
27 R.S. 47:301(16)(b)(i).
- 28 (33) Credit for sales and use taxes paid to other states on tangible personal
29 property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

- 1 (34) Work product of certain professionals as provided in R.S.
2 47:301(16)(e).
- 3 (35) Purchases by regionally accredited independent educational institutions
4 as provided in R.S. 47:301(8)(b).
- 5 (36) Sales through coin-operated vending machines as provided in R.S.
6 47:301(10)(b)(i).
- 7 (37) Purchases by a private postsecondary academic degree-granting
8 institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 9 (38) Purchases of food items for school lunch or breakfast programs by
10 nonpublic elementary or secondary schools as provided in R.S. 47:301(10)(dd).
- 11 (39) Repair services performed in Louisiana when the repaired property is
12 exported as provided in R.S. 47:301(14)(g)(i)(bb).
- 13 (40) Funeral directing services as provided in R.S. 47:301(14)(j).
- 14 (41) Feed and feed additives for animals held for business purposes as
15 provided in R.S. 47:305(A)(4).
- 16 (42) Farm products produced and used by farmers as provided in R.S.
17 47:305(B).
- 18 (43) Sales of fertilizers and containers to farmers as provided in R.S.
19 47:305(D)(1)(f).
- 20 (44) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 21 (45) Sales of pesticides for agricultural purposes as provided in R.S.
22 47:305.8.
- 23 (46) The cost price for the printing of a news publication as provided in R.S.
24 47:301(3)(h).
- 25 (47) Vehicle rentals to warranty customers as provided in R.S. 47:301(7)(h).
- 26 (48) Lease or rental of a crane and related equipment with an operator as
27 provided in R.S. 47:301(7)(k).
- 28 (49) Sales by and to the state and its political subdivisions as provided in
29 R.S. 47:301(8)(c).

1 (50) Sales of materials for further processing as provided in R.S.
2 47:301(10)(c)(i)(aa).

3 (51) The sales price for new farm equipment used in poultry production as
4 provided in R.S. 47:301(13)(c).

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

6 (53) Any advertising service rendered by an advertising business as provided
7 in R.S. 47:302(D).

8 (54) The sale of livestock, poultry, and other farm products direct from a
9 farm as provided in R.S. 47:305(A)(1).

10 (55) The sale of livestock at public sales sponsored by breeders' or registry
11 associations or livestock auction markets as provided in R.S. 47:305(A)(2).

12 (56) The sale of agricultural products by a person other than the producer,
13 for use in further processing as provided in R.S. 47:305(A)(3).

14 (57) Transactions in interstate commerce and tangible personal property
15 imported into this state, or produced or manufactured in this state, for export as
16 provided in R.S. 47:305(E).

17 (58) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

18 (59) The sales price for new farm equipment, including polyroll tubing, as
19 provided in R.S. 47:305.25.

20 (60) Trucks and trailers if used at least eighty percent of the time in interstate
21 commerce as provided in R.S. 47:305.50(A).

22 (61) Freight cars, piggy-back cars and rolling stock, and railroad ties as
23 provided in R.S. 47:305.45 and 305.50(F).

24 (62) Councils on Aging as provided in R.S. 47:305.66.

25 (63) Sales of pharmaceuticals administered to livestock for agricultural
26 purposes as provided in R.S. 47:301(16)(f).

27 (64) Materials used in the production of crawfish and catfish as provided in
28 R.S. 47:305(A)(5) and (6).

1 (65) Sales of room rentals by a camp or retreat facility owned by a nonprofit
2 organization as provided in R.S. 47:301(6)(b).

3 (66) Sales of room rentals by a homeless shelter as provided in R.S.
4 47:301(6)(c).

5 (67) Sales, leases, or rentals of tangible personal property to Boys State of
6 Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)
7 and (10)(r).

8 (68) Sales or purchases of fire-fighting equipment by volunteer fire
9 departments as provided in R.S. 47:301(10)(o).

10 (69) Sales to, and leases, rentals, and use of educational materials and
11 equipment used for classroom instruction by parochial and private elementary and
12 secondary schools that comply with the court order from the Dodd Brumfield
13 decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.
14 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

15 (70) Sales by parochial and private elementary and secondary schools that
16 comply with the court order from the Dodd Brumfield decision and Section 501(c)(3)
17 of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

18 (71) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to
19 athletic and entertainment events held for or by an elementary or secondary school
20 and membership fees or dues of nonprofit, civic associations.

21 (72) Sales or use of orthotic devices, prosthetic devices, hearing aids,
22 eyeglasses, contact lenses, and wheelchairs prescribed by physicians, optometrists,
23 or licensed chiropractors used exclusively by the patient for personal use as provided
24 in R.S. 47:305(D)(1)(k).

25 (73) Sales or use of ostomy, colostomy, and ileostomy devices and
26 equipment as provided in R.S. 47:305(D)(1)(l).

27 (74) Sales and purchases of medical devices used by patients under the
28 supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

1 (75) Sales and purchases of orthotic devices, prosthetic devices, prostheses,
2 restorative materials, and other dental devices as provided in R.S. 47:305(D)(1)(t).

3 (76) Sales or use of adaptive driving equipment and motor vehicle
4 modifications prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

5 (77) Sales or use of meals by education institutions, medical facilities,
6 mental institutions, and occasional meals furnished by educational, religious, or
7 medical organizations as provided in R.S. 47:305(D)(2).

8 (78) Purchases or rentals of kidney dialysis machines, parts, materials, and
9 supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

10 (79) Sales of admissions to entertainment events by Little Theater
11 organizations as provided in R.S. 47:305.6.

12 (80) Sales of admissions to musical performances sponsored by nonprofit
13 organizations as provided in R.S. 47:305.7.

14 (81) Sales of admissions to entertainment events sponsored by domestic
15 nonprofit charitable, religious, and educational organizations as provided in R.S.
16 47:305.13.

17 (82) Sales of admissions, parking fees, and sales of tangible personal
18 property at events sponsored by domestic, civic, educational, historical, charitable,
19 fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

20 (83) Sales of admissions and parking fees at fairs and festivals sponsored by
21 nonprofit organizations as provided in R.S. 47:305.18.

22 (84) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for
23 the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

24 (85) Sales of butane, propane, or other liquified petroleum gases for private,
25 residential consumption as provided in R.S. 47:305.39.

26 (86) Sales and purchases by certain organizations that provide training for
27 blind persons as provided in R.S. 47:305.15.

28 (87) Purchases and leases by qualifying radiation therapy treatment centers,
29 as provided in R.S. 47:305.64.

1 (88) Manufacturing machinery and equipment as provided in R.S.
2 47:301(3)(i), (13)(k), and (28)(a).

3 (89) The exclusion for surface preparation, painting, and coating fixed or
4 rotary wing aircraft and certified transport category aircraft registered outside of this
5 state, as provided in R.S. 47:301(14)(g)(iv).

6 (90) Sales of platinum, gold, and silver bullion, that is valued solely upon its
7 precious metal content, whether in coin or ingot form as provided in R.S.
8 47:301(16)(b)(ii)(aa).

9 (91) Sales of certain numismatic coins as provided in R.S.
10 47:301(16)(b)(ii)(bb) and (cc).

11 Section 2. R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017
12 Regular Session of the Legislature are hereby repealed in their entirety.

13 Section 3. This Act shall become effective on July 1, 2018; if vetoed by the
14 governor and subsequently approved by the legislature, this Act shall become
15 effective on July 1, 2018, or on the day following such approval by the legislature,
16 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 20 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.

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) Transactions involving the construction or overhaul of U.S. Navy vessels (R.S. 47:301(7)(c) and (14)(h))
- (12) Property purchased for exclusive use outside the state. (R.S. 47:305.10)
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare. (R.S. 47:315.3)
- (14) Sales of human tissue transplants. (R.S. 47:301(10)(d))
- (15) Sales of raw agricultural commodities. (R.S. 47:301(10)(e) and 305(A)(3))
- (16) Sales of food by a youth serving organization chartered by the U.S. Congress. (R.S. 47:301(10)(h))
- (17) Tangible personal property sold or donated to a food bank. (R.S. 47:301(10)(j) and (18)(a)(i))
- (18) Materials used in the collection of blood. (R.S. 47:301(16)(j))
- (19) Aphaeresis kits and leuko reduction filters. (R.S. 47:301(16)(k))
- (20) Donations to schools and food banks from resale inventory. (R.S. 47:301(18)(a))
- (21) Manufacturers rebates on a new motor vehicle. (R.S. 47:301(3)(e) and (13)(b))
- (22) Leases or rentals of railroad rolling stock. (R.S. 47:301(4)(k))
- (23) Sales, purchases and leases of tangible personal property by free hospitals. (R.S. 47:301(7)(e), (10)(p), and (18)(c))
- (24) Purchases by a nonprofit entity that sells donated goods. (R.S. 47:301(8)(f))

- (25) Tangible personal property for resale. (R.S. 47:301(10)(a)(i))
- (26) Purchases of property for lease or rental. (R.S. 47:301(10)(a)(iii) and (18)(a)(iii))
- (27) 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))
- (28) Use of a motor vehicle in La. by a member of the active duty military. (R.S. 47:303(A)(3)(a) and 305.48)
- (29) Purchases made with food stamps and WIC. (R.S. 47:305.46)
- (30) An article traded in on the purchase of tangible personal property. (R.S. 47:301(13)(a))
- (31) Donation of toys. (R.S. 47:301(10)(aa)(i) and (18)(m))
- (32) Stocks, bonds, notes, and other obligations or securities. (R.S. 47:301(16)(b)(i))
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in La. (R.S. 47:303(A)(3)(a))
- (34) Work product of certain professionals. (R.S. 47:301(16)(e))
- (35) Purchases by a regionally accredited independent educational institution. (R.S. 47:301(8)(b))
- (36) Sales through a coin-operated vending machine. (R.S.47:301(10)(b)(i))
- (37) Purchases by a private postsecondary academic degree-granting institution. (R.S. 47:301(10)(cc) and(18)(n))
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school. (R.S. 47:301(10)(dd))
- (39) A repair service performed in La. when the repaired property is exported. (R.S. 47:301(14)(g)(i)(bb))
- (40) Funeral directing services. (R.S. 47:301(14)(j))
- (41) Feed and feed additives for animals held for business purposes. (R.S. 47:305(A)(4))
- (42) Farm products produced and used by farmers. (R.S. 47:305(B))
- (43) Sale of fertilizer and containers to farmers. (R.S. 47:305(D)(1)(f))
- (44) Sales of seeds for planting crops. (R.S. 47:305.3)
- (45) Sales of pesticides for agricultural purposes. (R.S. 47:305.8)
- (46) The cost price for the printing of a news publication. (R.S. 47:301(3)(h))
- (47) Vehicle rentals to a warranty customer. (R.S. 47:301(7)(h))
- (48) Leases or rentals of a crane and related equipment with an operator. (R.S. 47:301(7)(k))
- (49) Sales by and to the state and its political subdivisions. (R.S. 47:301(8)(c))

- (50) Sales of materials for further processing. (R.S. 47:301(10)(c)(i)(aa))
- (51) The sales price for new farm equipment used in poultry production. (R.S. 47:301(13)(c))
- (52) A factory built home. (R.S. 47:301(16)(g))
- (53) Any advertising service rendered by an advertising business. (R.S. 47:302(D))
- (54) Sales of livestock, poultry, and other farm products direct from a farm. (R.S. 47:305(A)(1))
- (55) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market. (R.S. 47:305(A)(2))
- (56) Sales of agricultural commodities by a person other than the producer, for use in further processing. (R.S. 47:305(A)(3))
- (57) 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))
- (58) Ships, vessels, barges, and related supplies. (R.S. 47:305.1)
- (59) The sales price of new farm equipment, including polyroll tubing. (R.S. 47:305.25)
- (60) A truck and trailer if used at least 80% of the time in interstate commerce. (R.S. 47:305.50(A))
- (61) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties. (R.S. 47:305.45 and 305.50(F))
- (62) Councils on Aging. (R.S. 47:305.66)
- (63) Sales of pharmaceuticals administered to livestock for agricultural purposes. (R.S. 47:301(16)(f))
- (64) Materials used in the production of crawfish and catfish. (R.S. 47:305(A)(5) and (6))
- (65) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization. (R.S. 47:301(6)(b))
- (66) Sales of room rentals by a homeless shelter. (R.S. 47:301(6)(c))
- (67) Sales, leases, and rentals of tangible personal property to Boys State of La., Inc. and Girls State of La., Inc. (R.S. 47:301(7)(g) and (10)(r))
- (68) Sales or purchases of fire-fighting equipment by a volunteer fire department. (R.S. 47:301(10)(o))
- (69) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(7)(f), (10)(q)(ii) and (18)(e)(ii))
- (70) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(10)(q)(i) and (18)(e)(i))

- (71) Sales (R.S. 47:301(14)(b)(i)) but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (72) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use. (R.S. 47:305(D)(1)(k))
- (73) Sales or use of ostomy, colostomy, and ileostomy devices and equipment. (R.S. 47:305(D)(1)(l))
- (74) Sales of medical devices. (R.S. 47:305(D)(1)(s))
- (75) Sales of orthotic and prosthetic devices and restorative materials utilized and prescribed by dentists. (R.S. 47:305(D)(1)(t))
- (76) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use. (R.S. 47:305(D)(1)(u))
- (77) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization. (R.S. 47:305(D)(2))
- (78) Purchases or rentals of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription. (R.S. 47:305(G))
- (79) Sales of admission to entertainment events by a Little Theater organization. (R.S. 47:305.6)
- (80) Sales of admission to musical performances sponsored by a nonprofit organization. (R.S. 47:305.7)
- (81) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations. (R.S. 47:305.13)
- (82) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations. (R.S. 47:305.14(A)(1))
- (83) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations. (R.S. 47:305.18)
- (84) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen. (R.S. 47:305.20)
- (85) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption. (R.S. 47:305.39)
- (86) Sales and purchases by certain organizations that provide training for blind persons. (R.S. 47:305.15)
- (87) Purchases and leases by qualifying radiation therapy treatment centers. (R.S. 47:305.64)
- (88) Manufacturing machinery and equipment. (R.S. 47:301(3)(i), (13)(k), and (28)(a))
- (89) Surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft. (R.S. 47:301(14)(g)(iv))

(90) Sales of platinum, gold, and silver bullion. (R.S. 47:301(16)(b)(ii)(aa))

(91) Sales of certain numismatic coins. (R.S. 47:301(16)(b)(ii)(bb) and (cc))

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), and 331(T), and Act No. 395 of the 2017 R.S.)