

Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	TEB Category	Practical Application: True Exclusion or Clarification or Exemption	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary recommendation as of November 18, 2016
R.S. 47:301.1(B)(2)(a), (b), (c), (e), (f)	66. Miscellaneous telecommunication services	###	State only	Telecommunications	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Unclear, not included in LDR rate table	Unclear, not included in LDR rate table		Pending Telecommunications Discussion
R.S. 47:305.16	124. Cable television installation and repair services (also includes the service itself)	-	Both	Services	Exemptions	Zero dollar value	Exemption	Taxed	Taxed		Pending Cable, Satellite, and Streaming Discussion
R.S. 47:305(A)(2)	92. Livestock and racehorses	###	State only	Horse Racing	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Retained	Retained		Pending research from Dept of Ag; (Extend race horses to local government since should be offset by taxability of pari-mutuels / Consider extending exemption for livestock to local government)
R.S. 47:305.63	158. Sale of polyroll tubing	###	State only	Agricultural - Farm	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Taxed	Taxed		Pending - awaiting research from Dept of Agriculture; potential for reconciliation and adjustments concerning swap of certain agricultural exemptions for expansion of local base
R.S. 47:305.20(A) and (G)	128. Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	###	Local Variance	Agricultural Seafood	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Taxed	Taxed	Restored	Pending - awaiting research from Dept of Agriculture; potential for reconciliation and adjustments concerning swap of certain agricultural exemptions for expansion of local base
R.S. 47:305.20(C)	129. Certain seafood-processing facilities	###	Local Variance	Agricultural Seafood	Exemptions	Other Exemptions - "Other" Line on Sales Tax Form	Exemption	Taxed	Taxed	Restored	Pending - awaiting research from Dept of Agriculture; potential for reconciliation and adjustments concerning swap of certain agricultural exemptions for expansion of local base
R.S. 47:305(A)(6)	95. Materials used in the production or harvesting of catfish	+++	State only	Agricultural Seafood	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Retained	Retained		Pending - awaiting research from Dept of Agriculture; potential for reconciliation and adjustments concerning swap of certain agricultural exemptions for expansion of local base
R.S. 47:305(A)(5)	94. Materials used in the production or harvesting of crawfish	+++	State only	Agricultural Seafood	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Retained	Retained		Pending - awaiting research from Dept of Agriculture; potential for reconciliation and adjustments concerning swap of certain agricultural exemptions for expansion of local base
R.S. 47:301(13)(c)	57. First \$50,000 of new farm equipment used in poultry production	See number 11	Both	Agricultural MME	Exclusions	Ag AND Purchases of M&E used in business	Exemption	Retained	Retained		Pending - awaiting research from Dept of Agriculture; potential for reconciliation and adjustments concerning swap of certain agricultural exemptions for expansion of local base (Refund or rebate?)
R.S. 47:305.25 and 337.10(l)	130. First \$50,000 of the sales price of certain farm equipment	See number 11	Local Variance	Agricultural MME	Exemptions	Ag AND Purchases of M&E used in business	Exemption	Retained	Retained		Pending - awaiting research from Dept of Agriculture; potential for reconciliation and adjustments concerning swap of certain agricultural exemptions for expansion of local base
R.S. 47:301(3)(i), (13)(k), (28)(a), and 337.10(l)	11. Purchases of Manufacturing Machinery and Equipment	73,448,402	Local Variance	Business MM&E: All combined	Exclusions	Purchases of M&E used in business	Exemption	Taxed at 1% from 4/2016 - 6/2018	Taxed from 4/2016 - 6/2016		Pending business utilities / MM&E Discussion

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R.S. 47:301(16)(m)	77. Purchases by motor vehicle manufacturers	See number 11	Local Variance	Business MM&E: Manufacturers	Exclusions	Purchases of M&E used in business	Exemption	Taxed (?)	Taxed		Pending business utilities / MM&E Discussion
R.S. 47:301(16)(m)	78. Purchases by Glass Manufacturers	See number 11	Local Variance	Business MM&E: Manufacturers	Exclusions	Purchases of M&E used in business	Exemption	Taxed (?)	Taxed		Pending business utilities / MM&E Discussion
R.S. 47:301(16)(o)(i) and (ii)	80. Purchases of machinery and equipment by certain utilities	See number 11	Local Variance	Utility Companies	Exclusions	Purchases of M&E used in business	Exemption	Taxed	Taxed		Pending business utilities / MM&E Discussion
R.S. 47:301(7)(j), (10)(y) and (18)(k)	23. Property used in the Manufacture, Production, or Extraction of Unblended Diesel	###	State only	Oil & Gas: Business Materials	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	True Exclusion	Taxed	Taxed		Pending business utilities / MM&E Discussion
R.S. 47:301(16)(b)(iii)	68. Certain geophysical survey information and data analyses	-	Both	Services	Exclusions	Zero dollar value	Exemption	Retained	Retained		Pending Services Discussion
R.S. 47:301(16)(e)	69. Work products of certain professionals	-	Both	Services	Exclusions	Zero dollar value	Exemption	Retained	Retained		Pending Services Discussion
R.S. 47:301(3)c	6. Installation of Board Roads to Oil-Field Operators	###	Both	Services	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification	Retained	Retained		Pending Services Discussion
R.S. 47:301(3)(a)	5. Installation Charges on Tangible Personal Property	###	Both	Services	Exclusions	Other Exemptions - "Other" Line on Sales Tax Form	Clarification	Retained	Retained		Pending Services Discussion
Art. VII, Sec. 2.2	189. Sales of Electric Power or Energy to the Consumer for Residential Use	\$161,183,715	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption	Retained	Retained		Pending Constitutional Discussion
Art. VII, Sec. 2.2 and R.S. 47:301(20), 305 (D)(1)(j), (k), and (l), and (G) and 305.2	192. Drugs prescribed by physicians or dentists [as defined in R.S. 47:301(20)]	\$300,820,341	Local Variance	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption	Retained	Retained	Restored	Pending Constitutional Discussion
Art. VII, Sec. 27	183. Sales of gasoline, gasohol, and diesel	\$359,362,211	Both	Motor fuels	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption	Retained	Retained		Pending Constitutional Discussion
Art. VII, Sec. 2.2 and R.S. 47:305(D)(n) to (r)	188. Sales of Food for Preparation and Consumption in the Home	\$428,176,734	Local Variance	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption	Retained	Retained		Pending Constitutional Discussion
R.S. 47:305.39 (superceded by RS 47:301(10)(x) and Const. Art. VII, Sec. 2.2)	137. Purchases of certain fuels for private residential consumption (butane, propane, etc)		State only	Utilities for home	Exclusions	Residential Utilities	Exemption	Taxed	Taxed	Restored	Pending Constitutional Discussion

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47:305.28	132. Sales of gasohol	+++	Both	Motor fuels	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Retained	Retained		Pending Constitutional Discussion
47:305(D)(1)(a) and Const. Art. VII, Sec. 27	97. Sales of gasoline (not subject to motor fuels tax)	+++	Both	Motor fuels	Exemptions subject to 1% Susp Rate	Exemptions subject to 1% suspended rate	Exemption	Retained	Retained		Pending Constitutional Discussion
Art. VII, Sec. 2.2	190. Sales of Natural Gas to the Consumer for Residential Use	See number 189	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption	Retained	Retained		Pending Constitutional Discussion
Art. VII, Sec. 2.2	191. Sales of Water to the Consumer for Residential Use	See number 189	State only	Stelly Exemptions	Prohibited by La Constitution	Exemptions with Constitutional Prohibitions on Taxation	Exemption	Retained	Retained		Pending Constitutional Discussion
R.S. 47:301(10)(x) and Const. Art. VII, Sec. 2.2	46. Purchases of propane and butane by a person	See number 189	State only	Utilities for home	Exclusions	Residential Utilities	Exemption	Taxed	Taxed		Pending Constitutional Discussion