

Sales Tax Exemptions and Exclusions - as of November 2, 2016											
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation for Discussion (pre-meeting)	Recommendation of the Commission (post-meeting)
2004	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	Taxed at 1% from 4/2016 - 6/2018	Taxed from 4/2016 - 6/2016		Retain as exemption, extending exemption to locals, and creating a unified exemption from #'s 11, 77, 78, & 23 (or see handout)	
2007	R.S. 47:301(16)(m)	77. Purchases by motor vehicle manufacturers	See number 11	Local Variance	Business MM&E: Manufacturers	Exclusions	Taxed (?)	Taxed		Repeal in favor of unified exemption with #11	
2009	R.S. 47:301(16)(m)	78. Purchases by Glass Manufacturers	See number 11	Local Variance	Business MM&E: Manufacturers	Exclusions	Taxed (?)	Taxed		Repeal in favor of unified exemption with #11	
2005	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	Taxed	Taxed		Repeal in favor of unified exemption with #11	
2007	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	Taxed	Taxed		Retain as utility M&E exemption, consistent with Intergov and NFP Coops, but only if can be extended to Local Government as part of MME package	
1948	R.S. 47:305(D)(1)(g)	102. Sales of natural gas - Nonresidential	See number 100	Both	Business Utilities	Exemptions	Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed		Consider enacting one penny of tax on business utilities at state level and one at local level to offset MM&E complete exemption (or see handout)	
1948	R.S. 47:305(D)(1)(d)	100. Sales of electric power or energy - Nonresidential	\$336,618,617	Both	Business Utilities	Exemptions	Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed		Consider enacting one penny of tax on business utilities at state level and one at local level to offset MM&E complete exemption (or see handout)	
1948	R.S. 47:305(D)(1)(c)	99. Sales of water - Nonresidential	\$6,653,905	Both	Business Utilities	Exemptions	Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed		Consider enacting one penny of tax on business utilities at state level and one at local level to offset MM&E complete exemption (or see handout)	
1948	R.S. 47:305(D)(1)(b)	98. Sales of steam - Nonresidential	See number 99	Both	Business Utilities	Exemptions	Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed		Consider enacting one penny of tax on business utilities at state level and one at local level to offset MM&E complete exemption (or see handout)	

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1998	R.S. 47:305.51	150. Utilities used by steelworks and blast furnaces	See number 100	Both	Business Utilities	Exemptions	Taxed at 4% from 4/2016 - 6/2016, 3% from 7/2016 - 6/2018, and 1% from 7/2018 - 3/2019	Taxed		Eliminate in favor of consolidated exemption	
2005	R.S. 47:301(3)(j) and 13(m)	13. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	See number 99	State only	Business Utilities	Exclusions	Taxed at 5% from 4/2016 - 6/2016, and 3% from 7/2016 - 6/2018	Taxed		Eliminate in favor of consolidated exemption	
1995	R.S. 47:301(10)(c)(i)(bb)	32. Natural gas used in the production of iron	See number 99	State only	Business Utilities	Exclusions	Taxed at 5% from 4/2016 - 6/2016 and 3% from 7/2016 - 6/2018	Taxed		Eliminate in favor of consolidated exemption	
1987	R.S. 47:301(10)(c)(ii)(aa)	33. Electricity for chlor-alkali manufacturing process	See number 99	State only	Business Utilities	Exclusions	Taxed at 5% from 4/2016 - 6/2016 and 3% from 7/2016 - 6/2018	Taxed		Eliminate in favor of consolidated exemption	
1993	R.S. 47:301(10)(n)	42. Pelletized paper waste used in a permitted boiler	###	Both	Boiler Usage	Exclusions	Taxed	Taxed		Keep treatment consistent with business utilities and clarify link in statute	
1973	R.S. 47:305(D)(1)(h)	103. Materials and energy sources used for boiler fuel	+++	Both	Boiler Usage	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Keep treatment consistent with business utilities and clarify link in statute	
2002	R.S. 47:305(l)	108. Repairs and materials used on drilling rigs and equipment	###	Both	Oil & Gas: Offshore activities	Exemptions	Taxed	Taxed		Retain for interstate competitiveness	
2007	R.S. 47:301(14)(g)(iii)	63. Repairs, renovations or conversions of drilling rigs	###	Both	Oil & Gas: Offshore activities	Exclusions	Taxed	Taxed		Retain as an exemption for interstate competitiveness	
1984	R.S. 47:302.1 (See R.S. 47:301(10)(a)(iii))	169. Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals	See number 30	Both	Oil & Gas: Lease or Rent for Rerent	Alternative Reporting Method	N/A	N/A		Retain as exemption for interstate competitiveness and clarify statute. Does not appear to be an Alternative Reporting Method	
1990	R.S. 47:301(3)(d)	168. Certain interchangeable components; optional method to determine	###	Both	Oil & Gas: Interstate Commerce	Alternative Reporting Method	N/A	N/A		Retain since constitutes a method of calculation / collection: Make not to not list in TEB in the future	

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2009	R.S. 47:301(3)(k)	9. Purchases of Consumables by Paper and Wood Manufacturers and Loggers	See No. 11	State only	Business Consumables	Exclusions	Taxed	Taxed		Eliminate since consumables are not exempted for any other industry	
2007	R.S. 47:301(7)(I)	24. Leases or Rentals of Pallets used in Packaging Products Produced by a Manufacturer	###	Both	Business Materials	Exclusions	Taxed	Taxed		Eliminate since business supplies are not exempted for any other industry	
2005	R.S. 47:301(10)(bb)	49. Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities	-	State only	Oil & Gas: Pad Gas	Exclusions	Taxed at 5% from 4/2016 - 6/2016 and 3% from 7/2016 - 6/2018	Taxed		Eliminate since business supplies are not exempted for any other industry	
1996	47:301(18)(d)(ii)	83. Use tax on residue or by-products consumed by the producer	###	Both	Business Consumables	Exclusions	Taxed	Taxed		Retain since created in the manufacturer's own process and used internally by same manufacturer	
2007	R.S. 47:301(16)(n)	79. Purchases of machinery and equipment by owners of certain radio stations	See number 11	State only	Business MM&E: Radio	Exclusions	Taxed	Taxed		Possible "mass communication exemption" unless can be shown to fit within manufacturing statute. Item creates base difference, is taxed in Act 25/26, and sets up pref for in-state companies. Would require extending to locals	
2007	R.S. 47:301(3)(i)(ii)(aa)(I)(eee) and 337.10(I)	12. Purchases of Certain Machinery and Equipment used to Produce a News Publication	See number 11	Local Variance	Business MM&E: Newspapers	Exclusions	Taxed at 1% from 4/2016 - 6/2018	Taxed from 4/2016 - 6/2016		Possible "mass communication exemption" unless can be shown to fit within manufacturing statute. Item creates base difference and is taxed in Act 25/26. Would require extending to locals	
1985	R.S. 47:305.44	142. Raw materials used in the printing process	+++	Both	Printing Materials	Exemptions subject to 1% Susp Rate	Taxed	Taxed		See Handout: Hear testimony to understand this exemption's role in various types of printing environments	
2011	R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)(b)	55. Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	###	Both	Sales in Public Facilities	Exclusions	Taxed	Taxed		Add these events to Amusement Tax statute RS4:41 to be receivable by both state and local governments. Consider taxability of parking and TPP at these events...?	
1985	R.S. 39:468	88. Sales at certain publicly-owned facilities	###	Local Variance	Sales in Public Facilities	Exemptions	Taxed	Taxed		Add these events to Amusement Tax statute RS4:41 to be receivable by both state and local governments. Consider taxability of parking and TPP at these events...?	

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1985	R.S. 39:467	87. Sales at state-owned domed stadiums	###	Both	Sales in Public Facilities	Exemptions	Taxed	Taxed	Note: Act 13 of 2nd E.S. establishes new exemption scheme beginning 9/1/16	Add these events to Amusement Tax statute RS4:41 to be receivable by both state and local governments. Consider taxability of parking and TPP at these events...?	
2005	R.S. 47:301(8)(f)	29. Purchases by Nonprofit Entities that Sell Donated Goods (Goodwill, Salvation Army, St. Vincents DePaul, United Way)	###	State only	NFP-Spec	Exclusions	Taxed	Retained	Restored	Retain as a consolidated overall exemption, but restrict as indicated in handout. Extend to local government	
2008	R.S. 47:315.5	181. Sales tax collected by a qualified charitable institutions (Goodwill, Salvation Army, St. Vincents DePaul, United Way)		State only	NFP-Spec	Refunds	Retained	Retained		Retain as refund as indicated in handout	
1990	R.S. 47:301(10)(j)	39. Tangible personal property sold to food banks	###	Both	NFP-Spec	Exclusions	Taxed	Retained	Restored	Eliminate in favor of new consolidated exemption as indicated in handout	
1948	R.S. 47:301(1) and (10)(c)(ii)(bb)	4. Isolated or Occasional Sales of Tangible Personal Property	###	Both	Occasional Sales	Exclusions	Taxed	Retained	Restored	Defer until 11/15/2016 at which time Sec. Robinson to present proposal on this item.	
1996	R.S. 47:301(3)(f) and (13)(d)	174. "Sales or cost price" of refinery gas	-	Both	Oil & Gas: Valuation Formula	Statutorily Prescribed Methods of Taxation	Taxed	Taxed		Defer in order to obtain clarification of this exemption from LDR	
2009	R.S. 47:301(10)(gg), (18)(p)	54. Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects	###	Both	Oil & Gas: Business Materials	Exclusions	Taxed	Taxed		Defer in order to obtain clarification of this exemption from LDR	