

The following sales and use tax exclusions and exemptions may be considered by the Sales Tax Streamlining and Modernization Commission on Tuesday, October 18, 2016.

* * * **REVISED 10/14/16** * * *

I. Consideration of certain specific issues concerning the following exclusions and exemptions which were discussed at the September 20, 2016 or October 4, 2016 meetings:

- a. A definition of "interstate commerce", for purposes of the exemption for sales of 50-ton vessels and new component parts for such vessels and sales of parts and services for vessels operating in interstate commerce (R.S. 47:305.1).
- b. Policies concerning like-kind exchange transactions, for purposes of the exclusion for articles traded in on tangible personal property (R.S. 47:301(13)(a)).

II. Consideration of the following exclusions and exemptions for purposes of adopting a preliminary recommendation of the commission concerning their disposition:

- a. Isolated or occasional sales of tangible personal property R.S. 47:301(1) and (10)(c)(ii)(bb)
- b. Coins and gold, silver, or platinum bullion R.S. 47:301(16)(b)(ii)
- c. Specialty Mardi Gras items sold or purchased by certain organizations R.S. 47:301(13)(l) and 305.40
- d. Rentals or leases of certain oil-field property to be released or re-rented R.S. 47:301(7)(b)
- e. Lease or rental of certain vessels in offshore mineral production R.S. 47:305.19
- f. Motion picture film rentals by commercial theaters R.S. 47:305.9
- g. Purchases of equipment by bona fide volunteer and public fire departments R.S. 47:301(10)(o)
- h. Sales in certain publicly-owned facilities R.S. 39:468

i.	Sales in state-owned domed stadiums and baseball facilities and locally owned domed facilities	R.S. 39:467
j.	Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)(b)
k.	Sales of cellular telephones and electronic accessories	R.S. 47:301(10)(v), (13)(g) and (h), and (18)(i)
l.	Raw materials used in printing and data analyses	R.S. 47:305.44
m.	Certain aircraft assembled in LA with a maximum capacity of 8 people	R.S. 47:301(10)(m)
n.	Rental or purchase of aircraft or aircraft equipment by a LA domiciled commuter airline	R.S. 47:301(7)(d) and (10)(k)
o.	Pollution control devices and systems	R.S. 47:301(10)(l)
p.	Purchase of breastfeeding items	R.S. 47:305.67
q.	Materials used directly in the collection of blood	R.S. 47:301(16)(j)
r.	Aphaeresis kits and leuko reduction filters	R.S. 47:301(16)(k)
s.	Purchases and leases by free hospitals	R.S. 47:301(7)(e), (10)(p), and (18)(c)
t.	Sales of human tissue transplants	R.S. 47:301(10)(d)
u.	Pharmaceutical samples distributed in LA	R.S. 47:305.47
v.	Durable medical equipment purchased under Medicare	R.S. 47:315.3
w.	Purchase, lease, or repair of capital equipment and software by certain radiation treatment facilities	R.S. 47:305.64
x.	Purchase or rental of kidney dialysis machines,	

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| | parts, materials or supplies for home use under a physician's prescription | R.S. 47:305(G) |
| y. | Sales of insulin | R.S. 47:305.2 |
| z. | Sales of orthotic devices, including prescription eyewear, contact lenses, prosthetic devices, wheelchairs and wheelchair lifts as prescribed by a physician, optometrist or chiropractor for personal use | R.S. 47:305(D)(1)(k) |
| aa. | Ostomy, colostomy, and ileostomy devices and equipment | R.S. 47:305(D)(1)(l) |
| bb. | Patient aids for home use as prescribed by a physician | R.S. 47:305(D)(1)(m) |
| cc. | Medical devices used by a patient in the treatment of disease under the supervision of a physician or administered by a physician or other provider | R.S. 47:305(D)(1)(s) |
| dd. | Restorative and other treatment materials used by dentists | R.S. 47:305(D)(1)(t) |

III. Initial general discussion of exemptions and exclusions concerning services, to include consideration of the following exclusions and exemptions for purposes of adopting a preliminary recommendation of the commission specific to their disposition:

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| a. | Miscellaneous telecommunication services | R.S. 47:301.1(B)(2)(a)-(f) |
| b. | Cable television service, installation, and repair | R.S. 47:305.16 |
| c. | Certain geophysical survey information and data analyses | R.S. 47:301(16)(b)(iii) |
| d. | Work products of certain professionals | R.S. 47:301(16)(e) |
| e. | Installation of board roads to oil-field operations | R.S. 47:301(3)(c) |
| f. | Installation charges on tangible personal property | R.S. 47:301(3)(a) |
| g. | Purchase of certain custom computer software | R.S. 47:301(16)(h), (22), and (23), and 305.52 |

IV. Consideration of exemptions and exclusions for nonprofit entities, to include discussion of a new, more general exemption for nonprofit entities, and consideration of the following exclusions and exemptions for purposes of adopting a preliminary recommendation of the commission concerning their disposition:

- a. Tangible personal property sold to food banks R.S. 47:301(10)(j)
- b. Purchases by nonprofit entities that sell donated goods R.S. 47:301(8)(f)
- c. Donation of sales tax collected by a qualified charitable institution R.S. 47:315.5