

2025 Regular Session

HOUSE BILL NO.

BY

TAX/SALES & USE: Provides for the rate of the state sales and use tax and provides for the exemptions, exclusions, credits, and rebates claimed against sales and use taxes

1 AN ACT

2 To amend and reenact R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 47:301(3), (4)(i)

3 through (n), (6), (7), (8), (10), (13), (14), (16), (18), and (23) through (31),

4 301.1(A)(introductory paragraph), (B)(2)(b) through (f), (C)(2)(b), and (D) through

5 (F), 302(D) 303(A)(3), (B)(introductory paragraph), (1)(introductory paragraph) and

6 (b)(introductory paragraph), (3)(b)(ii) and (4), (D)(1), (E), and (F), 303.1(B)(5),

7 304(A), 305(A)(1), (B), (C), (D)(1), and (F) through (I), 305.2 through 305.4, 305.6

8 through 305.8, 305.10(F), 305.20(A), (C), and (D), 305.50(B) through (F),

9 305.72(C), 305.73(B), (C)(1), (3)(b), and (4), and (D) through (F), 306.5(B), 318(A),

10 321(A) and (C), 322, 331(A) through (C), 332(A), 337.2(C)(2), (4)(a) and

11 (b)(i)(aa)(II) and (bb)(II), 337.4(B)(6) through (8), 337.6(B), 337.8(B), 337.13(A),

12 338.1(B) and (C), 463.8(B)(1)(b) and (3), and 6001(A), and R.S. 51:1286(A), (B),

13 (C)(1), and (D), to enact R.S. 47:301.3, 301.4, 305(J), 305.5, 305.72(D) through (F),

14 and 337.86.1, and to repeal R.S. 33:4169, Part V of Subpart G of Chapter 3 of Title

15 40 comprised of R.S. 40:582.1 through 592, R.S. 47:9, 301.2, 302(X) through (CC),

16 305(A)(2) through (6), (D)(3) through (6), 305.9, 305.13 through 305.18, 305.24

17 through 305.26, 305.28, 305.30, 305.33, 305.36, 305.37, 305.40 through 305.44,

18 305.46, 305.47, 305.49, 305.53, 305.54. 305.56 through 305.68, 305.70, 305.71,

19 305.73(A)(5) and (6), 305.74 through 305.80, 306(A)(3)(a), (6) and (7), and (D),

20 315.1 through 315.3, 315.5, 321(E) through (Q), 321.1(E), (F), (I), and (J), 331(E)

1 through (W), 332(B), 337.2(A)(2), (B)(3)(f) through (h), 337.5(A)(1)(e), 337.10  
2 through 337.10.2, 337.11.1, 337.11.2, 6003, 6040, and Chapter 10 of Title 51 of the  
3 Louisiana Revised Statutes of 1950, comprised of R.S. 51:1301 through 1316; and  
4 to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 12:425 is hereby enacted to read as follows:

7 §425. Taxation

8 Each cooperative shall pay annually, on or before the first day of July, to the  
9 department of revenue, a fee of ten dollars for each one hundred persons or fraction  
10 thereof to whom electricity is supplied within the state by it, but shall be exempt  
11 from all other excise and income taxes whatsoever. The exemption provided for in  
12 this Section shall not apply to sales and use tax imposed by any taxing authority.

13 Section 2. R.S. 22:2065 is hereby amended and reenacted to read as follows:

14 §2065. Tax exemption

15 The association shall be exempt from payment of all fees and all taxes levied  
16 by this state or any of its subdivisions except taxes levied on real or personal  
17 property, and sales and use taxes levied by any taxing authority.

18 Section 3. R.S. 33:4169 is hereby amended and reenacted to read as follows:

19 §4169. Collection contracts for sewerage service charges; access charges;  
20 enforcement procedures for delinquent charges

21 \* \* \*

22 D. Any municipal corporation, parish, or sewerage or water district shall  
23 have the power to execute and enter into a contract with any private company for the  
24 construction of sewerage or wastewater treatment facilities and for the operation of  
25 such facilities. Any ~~such~~ private company shall have in its construction and  
26 operation of ~~such~~ the facilities the same ad valorem ~~and sales~~ tax liability exemption  
27 as the municipal corporation, parish, or sewerage or water district with which it  
28 contracts for such purpose.

1 Section 4. R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 47:301(3), (4)(i)  
 2 through (n), (6), (7), (8), (10), (13), (14), (16), (18), and (23) through (31),  
 3 301.1(A)(introductory paragraph), (B)(2)(b) through (f), (C)(2)(b), and (D) through (F),  
 4 302(D) 303(A)(3), (B)(introductory paragraph), (1)(introductory paragraph) and  
 5 (b)(introductory paragraph), (3)(b)(ii) and (4), (D)(1), (E), and (F), 303.1(B)(5), 304(A),  
 6 305(A)(1), (B), (C), (D)(1), and (F) through (I), 305.2 through 305.4, 305.6 through 305.8,  
 7 305.10(F), 305.20(A), (C), and (D), 305.50(B) through (F), 305.72(C), 305.73(B), (C)(1),  
 8 (3)(b), and (4), and (D) through (F), 306.5(B), 318(A), 321(A) and (C), 322, 331(A) through  
 9 (C), 332(A), 337.2(C)(2), (4)(a) and (b)(i)(aa)(II) and (bb)(II), 337.4(B)(6) through (8),  
 10 337.6(B), 337.8(B), 337.13(A), 338.1(B) and (C), 463.8(B)(1)(b) and (3), and 6001(A), and  
 11 R.S. 51:1286(A), (B), (C)(1), and (D) are hereby amended and reenacted and R.S. 47:301.3,  
 12 301.4, 305(J), 305.5, 305.72(D) through (F), and 337.86.1 are hereby enacted to read as  
 13 follows:

14 §301. Definitions

15 As used in this Chapter, the following words, terms, and phrases have the  
 16 meanings ascribed to them in this Section, unless the context clearly indicates a  
 17 different meaning:

18 \* \* \*

19 (3)(a) "Cost price" means the actual cost of the articles of tangible personal  
 20 property without any deductions therefrom on account of the cost of materials used,  
 21 labor, or service cost, ~~except those service costs for installing the articles of tangible~~  
 22 ~~personal property if such cost is separately billed to the customer at the time of~~  
 23 ~~installation~~, transportation charges, or any other expenses whatsoever, or the  
 24 reasonable market value of the tangible personal property at the time it becomes  
 25 susceptible to the use tax, whichever is less.

26 (b) ~~In the case of tangible personal property which has acquired a tax situs~~  
 27 ~~in a taxing jurisdiction and is thereafter transported outside the taxing jurisdiction for~~  
 28 ~~repairs performed outside the taxing jurisdiction and is thereafter returned to the~~  
 29 ~~taxing jurisdiction, the cost price shall be deemed to be the actual cost of any parts~~

1 ~~and/or materials used in performing such repairs, if applicable labor charges are~~  
2 ~~separately stated on the invoice. If the applicable labor charges are not separately~~  
3 ~~stated on the invoice, it shall be presumed that the cost price is the total charge~~  
4 ~~reflected on the invoice.~~

5 ~~(c) "Cost price" shall not include the supplying and installation of board~~  
6 ~~roads to oil field operators if the installation charges are separately billed to the~~  
7 ~~customer at the time of installation.~~

8 ~~(d)(i) In the case of interchangeable components located in Louisiana, a~~  
9 ~~taxpayer may elect to determine the cost price of such components as follows:~~

10 ~~(aa) The taxpayer shall send to the secretary written notice of the calendar~~  
11 ~~month selected by the taxpayer as the first month for the determination of cost price~~  
12 ~~under this Paragraph (the "First Month"). The taxpayer may select any month. The~~  
13 ~~taxpayer shall send to the secretary notice of an election to designate a First Month~~  
14 ~~on the first day of the designated First Month, or ninety days from July 1, 1990,~~  
15 ~~whichever is later.~~

16 ~~(bb) For the First Month and each month thereafter, cost price shall be based~~  
17 ~~and use tax shall be paid only on one-sixtieth of the aggregate cost price of the~~  
18 ~~interchangeable components deployed and earning revenue within Louisiana during~~  
19 ~~the month, without regard to any credit or other consideration for Louisiana state,~~  
20 ~~political subdivision, or school board use tax previously paid on such~~  
21 ~~interchangeable components.~~

22 ~~(cc) Any election made under this Paragraph shall be irrevocable for a period~~  
23 ~~of sixty consecutive months inclusive of the First Month. If at any time after the~~  
24 ~~sixty-month period the taxpayer revokes its election, no credit or other consideration~~  
25 ~~for use taxes paid pursuant thereto shall be applied to any use tax liability arising~~  
26 ~~after such revocation.~~

27 ~~(ii)(aa) For purposes of this Paragraph, "interchangeable component" means~~  
28 ~~a component that is used or stored for use in measurement-while-drilling instruments~~  
29 ~~or systems manufactured or assembled by the taxpayer, which measurement-while-~~

1 drilling instruments or systems collectively generate eighty percent or more of their  
2 annual revenue from their use outside of the state.

3 (bb) ~~"Measurement-while-drilling instruments or systems" means~~  
4 ~~instruments or systems which measure information from a downhole location in a~~  
5 ~~borehole, transmit the information to the surface during the process of drilling the~~  
6 ~~borehole using a wireless technique, and receive and decode the information on the~~  
7 ~~surface.~~

8 (iii) ~~The method for determining cost price of interchangeable components~~  
9 ~~provided for in this Paragraph shall apply to any use taxes imposed by a local~~  
10 ~~political subdivision or school board. For purposes of that application, the words~~  
11 ~~"political subdivision" or "school board" as the case may be, shall be substituted for~~  
12 ~~the words "Louisiana" or "State" in each instance where those words appear in this~~  
13 ~~Paragraph and an appropriate official of the local political subdivision or school~~  
14 ~~board shall be designated to receive the notices required by this Paragraph.~~

15 (e) "Cost price" shall not include any amount designated as a cash discount  
16 or a rebate by a vendor or manufacturer of any new vehicle subject to the motor  
17 vehicle license tax. For purposes of this Paragraph "rebate" means any amount  
18 offered by the vendor or manufacturer as a deduction from the listed retail price of  
19 the vehicle.

20 (f)(c) The "cost price" of refinery gas shall be fifty-two cents per thousand  
21 cubic feet multiplied by a fraction the numerator of which shall be the posted price  
22 for a barrel of West Texas Intermediate Crude Oil on December first of the preceding  
23 calendar year and the denominator of which shall be twenty-nine dollars, and  
24 provided further that such cost price shall be the maximum value placed upon  
25 refinery gas by the state and by any political subdivision under any authority or grant  
26 of power to levy and collect use taxes.

27 (g) ~~"Cost price", for purposes of the use tax imposed by the state and its~~  
28 ~~political subdivisions, shall exclude any amount that a manufacturer pays directly to~~  
29 ~~a dealer of the manufacturer's product for the purpose of reducing and that actually~~

1       ~~results in an equivalent reduction in the retail "cost price" of that product. This~~  
2       ~~exclusion shall not apply to the value of the coupons that dealers accept from~~  
3       ~~purchasers as part payment of the "sales price" and that are redeemable by the~~  
4       ~~dealers through manufacturers or their agents. The value of such coupons is deemed~~  
5       ~~to be part of the "cost price" of the product purchased through the use of the coupons.~~

6             ~~(h)(i) For purposes of a publishing business which distributes its news~~  
7       ~~publications at no cost to readers and pays unrelated third parties to print such news~~  
8       ~~publications, the term "cost price" shall mean only the lesser of the following costs:~~

9             ~~(aa) The printing cost paid to unrelated third parties to print such news~~  
10       ~~publications, less any itemized freight charges for shipping the news publications~~  
11       ~~from the printer to the publishing business and any itemized charges for paper and~~  
12       ~~ink.~~

13            ~~(bb) Payments to a dealer or distributor as consideration for distribution of~~  
14       ~~the news publications.~~

15            ~~(ii) The definition of "cost price" provided for in this Subparagraph shall be~~  
16       ~~applicable to taxes levied by all tax authorities in the state.~~

17            ~~(i)(i) For purposes of the imposition of the use tax levied by the state under~~  
18       ~~R.S. 47:302, 321, and 331, the cost price of machinery and equipment used by a~~  
19       ~~manufacturer in a plant facility predominately and directly in the actual~~  
20       ~~manufacturing for agricultural purposes or the actual manufacturing process of an~~  
21       ~~item of tangible personal property, which is for ultimate sale to another and not for~~  
22       ~~internal use, at one or more fixed locations within Louisiana, shall be reduced as~~  
23       ~~follows:~~

24            ~~(aa) For the period ending on June 30, 2005, the cost price shall be reduced~~  
25       ~~by five percent.~~

26            ~~(bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the~~  
27       ~~cost price shall be reduced by nineteen percent.~~

28            ~~(cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the~~  
29       ~~cost price shall be reduced by thirty-five percent.~~

1           ~~(dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the~~  
2           ~~cost price shall be reduced by fifty-four percent.~~

3           ~~(ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the~~  
4           ~~cost price shall be reduced by sixty-eight percent.~~

5           ~~(ff) For all periods beginning on or after July 1, 2009, the cost price shall be~~  
6           ~~reduced by one hundred percent.~~

7           ~~(ii) For purposes of this Subparagraph, the following definitions shall apply:~~

8           ~~(aa) "Machinery and equipment" means tangible personal property or other~~  
9           ~~property that is eligible for depreciation for federal income tax purposes and that is~~  
10           ~~used as an integral part in the manufacturing of tangible personal property for sale.~~  
11           ~~"Machinery and equipment" shall also mean tangible personal property or other~~  
12           ~~property that is eligible for depreciation for federal income tax purposes and that is~~  
13           ~~used as an integral part of the production, processing, and storing of food and fiber~~  
14           ~~or of timber.~~

15           ~~(f) Machinery and equipment, for purposes of this Subparagraph, also~~  
16           ~~includes but is not limited to the following:~~

17           ~~(aaa) Computers and software that are an integral part of the machinery and~~  
18           ~~equipment used directly in the manufacturing process.~~

19           ~~(bbb) Machinery and equipment necessary to control pollution at a plant~~  
20           ~~facility where pollution is produced by the manufacturing operation.~~

21           ~~(ccc) Machinery and equipment used to test or measure raw materials, the~~  
22           ~~property undergoing manufacturing or the finished product, when such test or~~  
23           ~~measurement is a necessary part of the manufacturing process.~~

24           ~~(ddd) Machinery and equipment used by an industrial manufacturing plant~~  
25           ~~to generate electric power for self consumption or cogeneration.~~

26           ~~(eee) Machinery and equipment used primarily to produce a news~~  
27           ~~publication whether it is ultimately sold at retail or for resale or at no cost. Such~~  
28           ~~machinery and equipment shall include but not be limited to all machinery and~~  
29           ~~equipment used primarily in composing, creating, and other prepress operations,~~

1        ~~electronic transmission of pages from prepress to press, pressroom operations, and~~  
2        ~~mailroom operations and assembly activities. The term "news publication" shall~~  
3        ~~mean any publication issued daily or regularly at average intervals not exceeding~~  
4        ~~three months, which contains reports of varied character, such as political, social,~~  
5        ~~cultural, sports, moral, religious, or subjects of general public interest, and~~  
6        ~~advertising supplements and any other printed matter ultimately distributed with or~~  
7        ~~a part of such publications.~~

8                ~~(H) Machinery and equipment, for purposes of this Subparagraph, does not~~  
9        ~~include any of the following:~~

10               ~~(aaa) A building and its structural components, unless the building or~~  
11        ~~structural component is so closely related to the machinery and equipment that it~~  
12        ~~houses or supports that the building or structural component can be expected to be~~  
13        ~~replaced when the machinery and equipment are replaced.~~

14               ~~(bbb) Heating, ventilation, and air-conditioning systems, unless their~~  
15        ~~installation is necessary to meet the requirements of the manufacturing process, even~~  
16        ~~though the system may provide incidental comfort to employees or serve, to an~~  
17        ~~insubstantial degree, nonproduction activities.~~

18               ~~(ccc) Tangible personal property used to transport raw materials or~~  
19        ~~manufactured goods prior to the beginning of the manufacturing process or after the~~  
20        ~~manufacturing process is complete.~~

21               ~~(ddd) Tangible personal property used to store raw materials or~~  
22        ~~manufactured goods prior to the beginning of the manufacturing process or after the~~  
23        ~~manufacturing process is complete.~~

24               ~~(bb) "Manufacturer" means:~~

25               ~~(f) A person whose principal activity is manufacturing, as defined in this~~  
26        ~~Subparagraph, and who is assigned by the Louisiana Workforce Commission a North~~  
27        ~~American Industrial Classification System code within the agricultural, forestry,~~  
28        ~~fishing, and hunting Sector 11, the manufacturing Sectors 31-33, the information~~  
29        ~~Sector 511110 as they existed in 2002, or industry code 423930 as a recyclable~~

1 ~~material merchant wholesaler engaged in manufacturing activities, which must~~  
2 ~~include shredding facilities, as determined by the secretary of the Department of~~  
3 ~~Revenue.~~

4 ~~(H) A person whose principal activity is manufacturing and who is not~~  
5 ~~required to register with the Louisiana Workforce Commission for purposes of~~  
6 ~~unemployment insurance, but who would be assigned a North American Industrial~~  
7 ~~Classification System code within the agricultural, forestry, fishing, and hunting~~  
8 ~~Sector 11, the manufacturing Sectors 31-33, the information Sector 511110 as they~~  
9 ~~existed in 2002, as determined by the Louisiana Department of Revenue from federal~~  
10 ~~income tax data, if he were required to register with the Louisiana Workforce~~  
11 ~~Commission for purposes of unemployment insurance.~~

12 ~~(cc) "Manufacturing" means putting raw materials through a series of steps~~  
13 ~~that brings about a change in their composition or physical nature in order to make~~  
14 ~~a new and different item of tangible personal property that will be sold to another.~~  
15 ~~Manufacturing begins at the point at which raw materials reach the first machine or~~  
16 ~~piece of equipment involved in changing the form of the material and ends at the~~  
17 ~~point at which manufacturing has altered the material to its completed form. Placing~~  
18 ~~materials into containers, packages, or wrapping in which they are sold to the~~  
19 ~~ultimate consumer is part of this manufacturing process. Manufacturing, for~~  
20 ~~purposes of this Subparagraph, does not include any of the following:~~

21 ~~(I) Repackaging or redistributing.~~

22 ~~(H) The cooking or preparing of food products by a retailer in the regular~~  
23 ~~course of retail trade.~~

24 ~~(III) The storage of tangible personal property.~~

25 ~~(IV) The delivery of tangible personal property to or from the plant.~~

26 ~~(V) The delivery of tangible personal property to or from storage within the~~  
27 ~~plant.~~

28 ~~(VI) Actions such as sorting, packaging, or shrink wrapping the final~~  
29 ~~material for ease of transporting and shipping.~~

1           ~~(dd) "Manufacturing for agricultural purposes" means the production,~~  
2           ~~processing, and storing of food and fiber and the production, processing, and storing~~  
3           ~~of timber.~~

4           ~~(ee) "Plant facility" means a facility, at one or more locations, in which~~  
5           ~~manufacturing, referred to in Sectors 11 and 31-33 of the North American Industrial~~  
6           ~~Classification system as of 2002, of a product of tangible personal property takes~~  
7           ~~place.~~

8           ~~(ff) "Used directly" means used in the actual process of manufacturing or~~  
9           ~~manufacturing for agricultural purposes.~~

10           ~~(iii) No person shall be entitled to purchase, use, lease, or rent machinery or~~  
11           ~~equipment as defined herein without payment of the tax imposed by R.S. 47:302,~~  
12           ~~321, and 331 before receiving a certificate of exclusion from the secretary of the~~  
13           ~~Department of Revenue certifying that he is a manufacturer as defined herein.~~

14           ~~(iv) The secretary of the Department of Revenue is hereby authorized to~~  
15           ~~adopt rules and regulations in order to administer the exclusion provided for in this~~  
16           ~~Subparagraph.~~

17           ~~(j) For the purpose of the sales and use taxes imposed by the state under R.S.~~  
18           ~~47:302, 321, and 331, the "cost price" of electric power or energy, or natural gas for~~  
19           ~~the period beginning July 1, 2007 and thereafter, purchased or used by paper or wood~~  
20           ~~products manufacturing facilities shall not include any of such cost.~~

21           ~~(k)(i) For purposes of the imposition of the sales and use tax levied by the~~  
22           ~~state under R.S. 47:302, 321, and 331, the tax on the cost price of tangible property~~  
23           ~~consumed in the manufacturing process, such as fuses, belts, felts, wires, conveyor~~  
24           ~~belts, lubricants, and motor oils and the tax on the cost price of repairs and~~  
25           ~~maintenance of manufacturing machinery and equipment shall be reduced as follows:~~

26           ~~(aa) For the period beginning July 1, 2010, and ending on June 30, 2011, the~~  
27           ~~state sales and use tax on the cost price shall be reduced by twenty-five percent.~~

28           ~~(bb) For the period beginning July 1, 2011, and ending June 30, 2012, the~~  
29           ~~state sales and use tax on the cost price shall be reduced by fifty percent.~~



1 (ii) A person without a physical presence in Louisiana may voluntarily  
2 register for and collect state and local sales and use taxes as a dealer, even if they do  
3 not meet the criteria established in Item (i) of this Subparagraph.

4 ~~(n)(i)(l)(i)~~ Any person who operates, maintains, or facilitates a peer-to-peer  
5 vehicle sharing program and collects any amount required to be paid as part of a  
6 vehicle sharing program agreement whereby a shared vehicle owner leases or rents  
7 a shared vehicle to a shared vehicle driver in this state.

8 (ii) For the purposes of this Subparagraph, the following definitions shall  
9 apply:

10 (aa) "Peer-to-peer vehicle sharing" means the authorized use of a vehicle by  
11 a person other than the vehicle's owner through a peer-to-peer car sharing program.

12 (bb) "Peer-to-peer vehicle sharing program" means a business platform that  
13 connects a shared vehicle owner with a shared vehicle driver to enable the sharing  
14 of vehicles for financial consideration.

15 (cc) "Shared vehicle" means a vehicle that is available for sharing through  
16 a peer-to-peer vehicle sharing program.

17 (dd) "Shared vehicle driver" means a person who has been authorized to  
18 drive the shared vehicle by the shared vehicle owner under a vehicle sharing program  
19 agreement.

20 (ee) "Shared vehicle owner" means the registered owner, or a person or  
21 entity designated by the registered owner, of a shared vehicle made available for  
22 sharing to shared vehicle drivers through a peer-to-peer vehicle sharing program.

23 (ff) "Vehicle sharing program agreement" means the terms and conditions  
24 applicable to a shared vehicle owner and a shared vehicle driver that govern the use  
25 of a shared vehicle through a peer-to-peer vehicle sharing program.

26 \* \* \*

27 ~~(6)(a)~~ "Hotel" means and includes any establishment or person engaged in  
28 the business of furnishing sleeping rooms, cottages, or cabins to transient guests,

1           where such establishment consists of sleeping rooms, cottages, or cabins at any of  
2           the following:

3                    (i)(a) A single business location.

4                    (ii)(b) A residential location, including but not limited to a house, apartment,  
5                    condominium, camp, cabin, or other building structure used as a residence.

6                    (iii)(c) For purposes of this Chapter, hotel shall not mean or include any  
7                    establishment or person leasing apartments or single family dwelling on a month-to-  
8                    month basis.

9                    (b) ~~For purposes of the sales and use taxes of all tax authorities in this state,~~  
10                   ~~the term "hotel" as defined herein shall not include camp and retreat facilities owned~~  
11                   ~~and operated by nonprofit organizations exempt from federal income tax under~~  
12                   ~~Section 501(a) of the Internal Revenue Code as an organization described in Section~~  
13                   ~~501(c)(3) of the Internal Revenue Code provided that the net revenue derived from~~  
14                   ~~the organizations's property is devoted wholly to the nonprofit organization's~~  
15                   ~~purposes. However, for purposes of this Paragraph, the term "hotel" shall include~~  
16                   ~~camp and retreat facilities which shall sell rooms or other accommodations to~~  
17                   ~~transient guests who are not attending a function of such nonprofit organization that~~  
18                   ~~owns and operates the camp and retreat facilities or a function of another nonprofit~~  
19                   ~~organization exempt from federal income tax under Section 501(a) of the Internal~~  
20                   ~~Revenue Code as an organization described in Section 501(c)(3) of the Internal~~  
21                   ~~Revenue Code. It is the intention of the legislature to tax the furnishing of rooms to~~  
22                   ~~those who merely purchase lodging at such facilities.~~

23                    (c) ~~For purposes of the sales and use taxes of all tax authorities in this state,~~  
24                   ~~the term "hotel", as defined herein, shall not include a temporary lodging facility~~  
25                   ~~which is operated by a nonprofit organization described in Section 501(c)(3) of the~~  
26                   ~~Internal Revenue Code, provided that the facility is devoted exclusively to the~~  
27                   ~~temporary housing, for periods no longer than thirty days' duration, of homeless~~  
28                   ~~transient persons whom the organization determines to be financially incapable of~~  
29                   ~~engaging lodging at a facility defined by Subparagraph (a) of this Paragraph, and~~

1 further provided that the lodging charge to such persons is no greater than twenty  
2 dollars per day.

3 (7)(a) "Lease or rental" means the leasing or renting of tangible personal  
4 property and the possession or use thereof by the lessee or renter, for a consideration,  
5 without transfer of the title of such property. For the purpose of the leasing or  
6 renting of automobiles, "lease" means the leasing of automobiles and the possession  
7 or use thereof by the lessee, for a consideration, without the transfer of the title of  
8 such property for a one hundred eighty-day period or more. "Rental" means the  
9 renting of automobiles and the possession or use thereof by the renter, for a  
10 consideration, without the transfer of the title of such property for a period less than  
11 one hundred eighty days.

12 (b) Solely for purposes of the state sales and use taxes imposed under R.S.  
13 47:302, 321, and 331, the term "lease or rental", as herein defined, shall not mean or  
14 include the lease or rental made for the purposes of re-lease or re-rental of casing  
15 tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, other  
16 drilling or related equipment used in connection with the operating, drilling,  
17 completion, or reworking of oil, gas, sulphur, or other mineral wells.

18 (c) ~~The term "lease or rental", as herein defined shall not mean or include a~~  
19 ~~lease or rental of property to be used in performance of a contract with the United~~  
20 ~~States Department of the Navy for construction or overhaul of U.S. Naval vessels.~~

21 (d) ~~Solely for purposes of the state sales and use taxes imposed under R.S.~~  
22 ~~47:302, 321, and 331, the term "lease or rental", as herein defined, shall not mean the~~  
23 ~~lease or rental of airplanes or airplane equipment by a commuter airline domiciled~~  
24 ~~in Louisiana.~~

25 (e) ~~For purposes of state and political subdivision sales and use tax, the term~~  
26 ~~"lease or rental", as herein defined, shall not mean the lease or rental of items,~~  
27 ~~including but not limited to supplies and equipment, which are reasonably necessary~~  
28 ~~for the operation of free hospitals.~~

1           ~~(f) For purposes of state and political subdivision sales and use tax, "lease~~  
2           ~~or rental" shall not mean the lease or rental of educational materials or equipment~~  
3           ~~used for classroom instruction by approved parochial and private elementary and~~  
4           ~~secondary schools which comply with the court order from the Dodd-Brumfield~~  
5           ~~decision and Section 501(c)(3) of the Internal Revenue Code, limited to books,~~  
6           ~~workbooks, computers, computer software, films, videos, and audio tapes.~~

7           ~~(g) For purposes of state and political subdivision sales and use tax, "lease~~  
8           ~~or rental" shall not mean the lease or rental of tangible personal property to Boys~~  
9           ~~State of Louisiana, Inc. and Girls State of Louisiana, Inc. which is used by such~~  
10          ~~organizations for their educational and public service programs for youth.~~

11          ~~(h) For purposes of state and political subdivision sales and use tax, the term~~  
12          ~~"lease or rental" shall not mean or include the lease or rental of motor vehicles by~~  
13          ~~licensed motor vehicle dealers, as defined in R.S. 32:1252(35), or vehicle~~  
14          ~~manufacturers, as defined in R.S. 32:1252(24), for their use in furnishing such leased~~  
15          ~~or rented motor vehicles to their customers in performance of their obligations under~~  
16          ~~warranty agreements associated with the purchase of a motor vehicle or when the~~  
17          ~~applicable warranty has lapsed and the leased or rented motor vehicle is provided to~~  
18          ~~the customer at no charge.~~

19          ~~(i) For purposes of sales and use taxes levied and imposed by local~~  
20          ~~governmental subdivisions, school boards, and other political subdivisions whose~~  
21          ~~boundaries are not coterminous with those of the state, "lease or rental" by a person~~  
22          ~~shall not mean or include the lease or rental of tangible personal property if such~~  
23          ~~lease or rental is made under the provisions of Medicare.~~

24          ~~(j) Solely for purposes of the sales and use tax levied by the state under R.S.~~  
25          ~~47:302, 321, and 331, the term "lease or rental" shall not include the lease or rental~~  
26          ~~in this state of manufacturing machinery and equipment used or consumed in this~~  
27          ~~state to manufacture, produce, or extract unblended biodiesel.~~

1           ~~(k)(i) For purposes of any sales, use, or lease tax levied by the state, or any~~  
2           ~~political subdivision of the state, the term "lease or rental" shall not include the lease~~  
3           ~~or rental of a crane and related equipment with an operator.~~

4           ~~(ii) Notwithstanding the provisions of Item (i) of this Subparagraph, cranes~~  
5           ~~leased or rented with an operator are subject to the provisions of the sales and use tax~~  
6           ~~law upon first use in Louisiana.~~

7           ~~(l)(i) For purposes of the sales and use tax levied by the state under R.S.~~  
8           ~~47:302, 321, and 331, and by any political subdivision, the term "lease or rental"~~  
9           ~~shall not apply to leases or rentals of pallets which are used in packaging products~~  
10           ~~produced by a manufacturer.~~

11           ~~(ii) For purposes of this Subparagraph, the term "manufacturer" shall mean~~  
12           ~~a person whose primary activity is manufacturing and who is assigned by the~~  
13           ~~Louisiana Workforce Commission a North American Industrial Classification~~  
14           ~~System code within the manufacturing sectors 31-33 as they existed in 2002.~~

15           ~~(m)(i)(c)(i)~~ For purposes of any sales, use, lease, or rental tax, the term  
16           "lease or rental" shall not mean or include the lease or rental of any item of tangible  
17           personal property by a short-term equipment rental dealer for the purpose of re-lease  
18           or re-rental.

19           (ii) For purposes of this Subparagraph, "short-term equipment rental dealer"  
20           shall mean a person or entity whose principal business is the short-term rental of  
21           tangible personal property classified under the code numbers 532412 and 532310 of  
22           the North American Industry Classification System published by the United States  
23           Bureau of the Census.

24           (iii) For purposes of this Subparagraph, "short-term rental" shall mean the  
25           rental of an item of tangible personal property for a period of less than three hundred  
26           sixty-five days, for an undefined period, or under an open-ended agreement.

27           (8)(a) "Person"; ~~except as provided in Subparagraph (c);~~ includes any  
28           individual, firm, copartnership, joint adventure, association, corporation, estate, trust,  
29           business trust, receiver, syndicate, this state, any parish, city and parish,

1 municipality, district or other political subdivision thereof or any board, agency,  
2 instrumentality, or other group or combination acting as a unit, and the plural as well  
3 as the singular number.

4 ~~(b) Solely for purposes of the payment of state sales or use tax on the lease~~  
5 ~~or rental or the purchase of tangible personal property or services, "person" shall not~~  
6 ~~include a regionally accredited independent institution of higher education which is~~  
7 ~~a member of the Louisiana Association of Independent Colleges and Universities,~~  
8 ~~if such lease or rental or purchase is directly related to the educational mission of~~  
9 ~~such institution. However, the term "person" shall include such institution for~~  
10 ~~purposes of the payment of tax on sales by such institution if the sales are not~~  
11 ~~otherwise exempt.~~

12 ~~(c)(i) For purposes of the payment of the state sales and use tax and the sales~~  
13 ~~and use tax levied by any political subdivision, "person" shall not include this state,~~  
14 ~~any parish, city and parish, municipality, district, or other political subdivision~~  
15 ~~thereof, or any agency, board, commission, or instrumentality of this state or its~~  
16 ~~political subdivisions.~~

17 ~~(ii) Upon request by any political subdivision for an exemption identification~~  
18 ~~number, the Department of Revenue shall issue such number. The secretary may~~  
19 ~~promulgate rules and regulations in accordance with the Administrative Procedure~~  
20 ~~Act to carry out the provisions of this Item.~~

21 ~~(d)(i) For purposes of the payment of the state sales and use tax and the sales~~  
22 ~~and use tax levied by any political subdivision, the term "person" shall not include~~  
23 ~~a church or synagogue that is recognized by the United States Internal Revenue~~  
24 ~~Service as entitled to exemption under Section 501(c)(3) of the United States Internal~~  
25 ~~Revenue Code.~~

26 ~~(ii) The secretary of the Department of Revenue shall promulgate rules and~~  
27 ~~regulations defining the terms "church" and "synagogue" for purposes of this~~  
28 ~~exclusion. The definitions shall be consistent with the criteria established by the~~

1 ~~U.S. Internal Revenue Service in identifying organizations that qualify for church~~  
2 ~~status for federal income tax purposes.~~

3 ~~(iii) No church or synagogue shall claim exemption or exclusion from the~~  
4 ~~state sales and use tax or the sales and use tax levied by any political subdivision~~  
5 ~~before having obtained a certificate of authorization from the secretary of the~~  
6 ~~Department of Revenue. The secretary shall develop applications for such~~  
7 ~~certificates. The certificates shall be issued without charge to the institutions that~~  
8 ~~qualify.~~

9 ~~(iv) The exclusion from the sales and use tax authorized by this~~  
10 ~~Subparagraph shall apply only to purchases of bibles, song books, or literature used~~  
11 ~~for religious instruction classes.~~

12 ~~(e)(i) For purposes of the payment of the state sales and use tax and the sales~~  
13 ~~and use tax levied by any political subdivision, the term "person" shall not include~~  
14 ~~the Society of the Little Sisters of the Poor.~~

15 ~~(ii) The secretary of the Department of Revenue shall promulgate rules and~~  
16 ~~regulations for purposes of this exclusion. The definitions shall be consistent with~~  
17 ~~the criteria established by the U.S. Internal Revenue Service in identifying tax-~~  
18 ~~exempt status for federal income tax purposes.~~

19 ~~(iii) No member of the Society of the Little Sisters of the Poor shall claim~~  
20 ~~exemption or exclusion from the state sales and use tax or the sales and use tax~~  
21 ~~levied by any political subdivision before having obtained a certificate of~~  
22 ~~authorization from the secretary of the Department of Revenue. The secretary shall~~  
23 ~~develop applications for such certificates. The certificates shall be issued without~~  
24 ~~charge to the entities which qualify.~~

25 ~~(f)(i) For purposes of the payment of sales and use tax levied by this state~~  
26 ~~and any political subdivision whose boundaries are coterminous with those of the~~  
27 ~~state, the term "person" shall not include a nonprofit entity which sells donated goods~~  
28 ~~and spends seventy-five percent or more of its revenues on directly employing or~~  
29 ~~training for employment persons with disabilities or workplace disadvantages.~~



1 for and pay the tax. A local collector shall accept a resale certificate issued by the  
2 Department of Revenue, provided the taxpayer includes the parish of its principal  
3 place of business and local sales tax account number on the state certificate.  
4 However, in the case of an intra-parish transaction from dealer to dealer, the  
5 collector may require that the local exemption certificate be used in lieu of the state  
6 certificate. The department shall accommodate the inclusion of ~~such~~ this information  
7 on its resale certificate for ~~such~~ these purposes.

8 (iii) ~~"Retail sale" or "sale at retail" for purposes of sales and use taxes~~  
9 ~~imposed by the state on transactions involving the sale for rental of automobiles~~  
10 ~~which take place on or after January 1, 1991, and by political subdivisions on such~~  
11 ~~transactions on or after July 1, 1996, and state sales and use taxes imposed on~~  
12 ~~transactions involving the lease or rental of tangible personal property other than~~  
13 ~~automobiles which take place on or after July 1, 1991, means a sale to a consumer~~  
14 ~~or to any other person for any purpose other than for resale as tangible personal~~  
15 ~~property, or for lease or rental in an arm's length transaction in the form of tangible~~  
16 ~~personal property, and shall mean and include all such transactions as the secretary,~~  
17 ~~upon investigation, finds to be in lieu of sales; provided that sales for resale or for~~  
18 ~~lease or rental in an arm's length transaction must be made in strict compliance with~~  
19 ~~the rules and regulations. Any dealer making a sale for resale or for lease or rental,~~  
20 ~~which is not in strict compliance with the rules and regulations, shall himself be~~  
21 ~~liable for and pay the tax. For purposes of the imposition of the tax imposed by any~~  
22 ~~political subdivision of the state, for the period beginning on July 1, 1999, and~~  
23 ~~ending on June 30, 2000, the term "retail sale" or "sale at retail" shall not include~~  
24 ~~one-fourth of the sales price of any tangible personal property which is sold in order~~  
25 ~~to be leased or rented in an arm's length transaction in the form of tangible personal~~  
26 ~~property. For purposes of the imposition of the tax imposed by any political~~  
27 ~~subdivision of the state, for the period beginning on July 1, 2000, and ending on June~~  
28 ~~30, 2001, the term "retail sale" or "sale at retail" shall not include one-half of the~~  
29 ~~sales price of any tangible personal property which is sold in order to be leased or~~

1       ~~rented in an arm's length transaction in the form of tangible personal property. For~~  
2       ~~purposes of the imposition of the tax imposed by any political subdivision of the~~  
3       ~~state, for the period beginning on July 1, 2001, and ending on June 30, 2002, the~~  
4       ~~term "retail sale" or "sale at retail" shall not include three-fourths of the sales price~~  
5       ~~of any tangible personal property which is sold in order to be leased or rented in an~~  
6       ~~arm's length transaction in the form of tangible personal property. Beginning July~~  
7       ~~1, 2002, for the purposes of imposition of the tax levied by any political subdivision~~  
8       ~~of the state, the term "retail sale" or "sale at retail" shall not include the sale of any~~  
9       ~~tangible personal property which is sold in order to be leased or rented in an arm's~~  
10       ~~length transaction in the form of tangible personal property.~~

11               ~~(iv) "Retail sale" or "sale at retail", for purposes of sales and use taxes~~  
12       ~~imposed by the state on transactions involving the sale for rental of automobiles~~  
13       ~~which take place prior to January 1, 1991, and by political subdivisions on such~~  
14       ~~transactions prior to July 1, 1996, and imposed on transactions involving the lease~~  
15       ~~or rental of tangible personal property other than autos which take place prior to July~~  
16       ~~1, 1991, and for purposes of local sales and use taxes levied by political subdivisions~~  
17       ~~except for transactions involving the sale for rental of automobiles on or after July~~  
18       ~~1, 1996, means a sale to a consumer or to any other person for any purpose other~~  
19       ~~than for resale in the form of tangible personal property, and shall mean and include~~  
20       ~~all such transactions as the secretary, upon investigation, finds to be in lieu of sales;~~  
21       ~~provided that sales for resale must be made in strict compliance with the rules and~~  
22       ~~regulations. Any dealer making a sale for resale, which is not in strict compliance~~  
23       ~~with the rules and regulations, shall himself be liable for and pay the tax. However,~~  
24       ~~contrary provisions of law notwithstanding, any political subdivision may, by~~  
25       ~~ordinance, adopt the definition of "retail sale" or "sale at retail" provided in Item (iii)~~  
26       ~~of this Subparagraph for purposes of the imposition of its sales and use tax.~~

27               ~~(v) Became null and void on June 30, 2006. See Acts 2002, 1st Ex. Sess.,~~  
28       ~~No. 3.~~

1           ~~(vi) Solely for purposes of the payment of state sales and use tax, until~~  
2           ~~January 1, 2007, the term "sale at retail" shall not include purchases made in~~  
3           ~~connection with the filming or production of a motion picture by a motion picture~~  
4           ~~production company which has been relieved from the payment of state sales and use~~  
5           ~~tax under the provisions of Chapter 12 of Subtitle II of this Title, also known as the~~  
6           ~~"Louisiana Motion Picture Incentive Act". This exclusion shall be retroactively~~  
7           ~~revoked if it is determined that a motion picture production company that has been~~  
8           ~~relieved from payment of state sales and use tax under Chapter 12 failed to meet the~~  
9           ~~conditions of such relief.~~

10           ~~(b)(i) Solely for purposes of the sales and use tax levied by the state, the sale~~  
11           ~~of tangible personal property to a dealer who purchases said property for resale~~  
12           ~~through coin-operated vending machines shall be considered a "sale at retail", subject~~  
13           ~~to such tax. The subsequent resale of the property by the dealer through~~  
14           ~~coin-operated vending machines shall not be considered a "sale at retail".~~

15           ~~(ii) Solely for purposes of the sales and use tax levied by political~~  
16           ~~subdivisions, the term "sale at retail" shall include the sale of tangible personal~~  
17           ~~property by a dealer through coin-operated vending machines.~~

18           ~~(c)(i)(aa) The term "sale at retail" does not include sale of materials for~~  
19           ~~further processing into articles of tangible personal property for sale at retail when~~  
20           ~~all of the criteria in Subsubitem (I) of this Subitem are met.~~

21           ~~(I)(aaa) The raw materials become a recognizable and identifiable~~  
22           ~~component of the end product.~~

23           ~~(bbb) The raw materials are beneficial to the end product.~~

24           ~~(ccc) The raw materials are material for further processing, and as such, are~~  
25           ~~purchased for the purpose of inclusion into the end product.~~

26           ~~(H) For purposes of this Subitem, the term "sale at retail" shall not include~~  
27           ~~the purchase of raw materials for the production of raw or processed agricultural,~~  
28           ~~silvicultural, or aquacultural products.~~

1           ~~(H)(aaa) If the materials are further processed into a byproduct for sale,~~  
2           ~~such purchases of materials shall not be deemed to be sales for further processing~~  
3           ~~and shall be taxable. For purposes of this Subitem, the term "byproduct" shall mean~~  
4           ~~any incidental product that is sold for a sales price less than the cost of the materials.~~

5           ~~(bbb) In the event a byproduct is sold at retail in this state for which a sales~~  
6           ~~and use tax has been paid by the seller on the cost of the materials, which materials~~  
7           ~~are used partially or fully in the manufacturing of the byproduct, a credit against the~~  
8           ~~tax paid by the seller shall be allowed in an amount equal to the sales tax collected~~  
9           ~~and remitted by the seller on the taxable retail sale of the byproduct.~~

10           ~~(bb) Solely for purposes of the sales and use tax levied by the state, natural~~  
11           ~~gas when used in the production of iron in the process known as the "direct reduced~~  
12           ~~iron process" is not a catalyst and is recognized by the legislature to be a material for~~  
13           ~~further processing into an article of tangible personal property for sale at retail.~~

14           ~~(ii)(aa) Solely for purposes of the sales and use tax levied by the state, the~~  
15           ~~term "sale at retail" does not include sales of electricity for chlor-alkali~~  
16           ~~manufacturing processes.~~

17           ~~(bb) The term "sale at retail" does not include an isolated or occasional sale~~  
18           ~~of tangible personal property by a person not engaged in such business.~~

19           ~~(d) The term "sale at retail" does not include the sale of any human tissue~~  
20           ~~transplants, which shall be defined to include all human organs, bone, skin, cornea,~~  
21           ~~blood, or blood products transplanted from one individual into another recipient~~  
22           ~~individual.~~

23           ~~(e) The term "sale at retail" does not include the sale of raw agricultural~~  
24           ~~commodities, including but not limited to feed, seed, and fertilizer, to be utilized in~~  
25           ~~preparing, finishing, manufacturing, or producing crops or animals for market by a~~  
26           ~~commercial farmer as defined in R.S. 47:301(30).~~

27           ~~(f) Notwithstanding any other law to the contrary, for purposes of the~~  
28           ~~imposition of the sales and use tax of any political subdivision, the sale of a vehicle~~

1 subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) shall be  
2 deemed to be a "retail sale" or a "sale at retail":

3 (i) ~~In the political subdivision of the principal residence of the purchaser if~~  
4 ~~the vehicle is purchased for private use, or~~

5 (ii) ~~In the political subdivision of the principal location of the business if the~~  
6 ~~vehicle is purchased for commercial use, unless the vehicle purchased for~~  
7 ~~commercial use is assigned, garaged, and used outside of such political subdivision,~~  
8 ~~in which case the sale shall be deemed a "retail sale" or a "sale at retail" in the~~  
9 ~~political subdivision where the vehicle is assigned, garaged, and used.~~

10 (g) ~~The term "retail sale" does not include a sale of corporeal movable~~  
11 ~~property which is intended for future sale to the United States government or its~~  
12 ~~agencies, when title to such property is transferred to the United States government~~  
13 ~~or its agencies prior to the incorporation of that property into a final product.~~

14 (h) ~~The term "sale at retail" does not include the sale of food items by youth~~  
15 ~~serving organizations chartered by congress.~~

16 (i) ~~The term "sale at retail" does not include the purchase of a new school~~  
17 ~~bus or a used school bus that is less than five years old when the bus is to be used~~  
18 ~~exclusively for public elementary or secondary schools, public elementary or~~  
19 ~~secondary laboratory schools that are operated by a public college or university, or~~  
20 ~~nonpublic elementary or secondary schools approved by the State Board of~~  
21 ~~Elementary and Secondary Education. As used in this Subparagraph, "school bus"~~  
22 ~~includes only a bus that meets or exceeds the safety specifications for school buses~~  
23 ~~established by the state Department of Education, is painted national school bus~~  
24 ~~chrome in the shade designated by the State Board of Elementary and Secondary~~  
25 ~~Education, and is purchased from a dealer licensed under the provisions of R.S.~~  
26 ~~32:791 or 1254. This exclusion shall apply to all sales and use taxes levied by any~~  
27 ~~local political subdivision.~~

28 (j) ~~The term "sale at retail" does not include the sale of tangible personal~~  
29 ~~property to food banks, as defined in R.S. 9:2799.~~

1           (k) ~~The term "sale at retail" shall not include the sale of airplanes or airplane~~  
2 ~~equipment or parts to a commuter airline domiciled in Louisiana.~~

3           (l) ~~Solely for purposes of the state sales and use tax imposed under R.S.~~  
4 ~~47:302, 321, and 331, the term "sale at retail" shall not include the sale of a pollution~~  
5 ~~control device or system. Pollution control device or system shall mean any tangible~~  
6 ~~personal property approved by the Department of Revenue and the Department of~~  
7 ~~Environmental Quality and sold or leased and used or intended for the purpose of~~  
8 ~~eliminating, preventing, treating, or reducing the volume or toxicity or potential~~  
9 ~~hazards of industrial pollution of air, water, groundwater, noise, solid waste, or~~  
10 ~~hazardous waste in the state of Louisiana. For the purposes of any sales and use tax~~  
11 ~~levied by a political subdivision, the term "sale at retail" shall include the sale of a~~  
12 ~~pollution control device or system. In order to qualify, the pollution control device~~  
13 ~~or system must demonstrate either: a net decrease in the volume or toxicity or~~  
14 ~~potential hazards of pollution as a result of the installation of the device or system;~~  
15 ~~or that installation is necessary to comply with federal or state environmental laws~~  
16 ~~or regulations.~~

17           (m) ~~For purposes of sales and use taxes imposed or levied by the state or any~~  
18 ~~political subdivision, the term "sale at retail" shall not include the sales of Louisiana-~~  
19 ~~manufactured or Louisiana-assembled passenger aircraft with a maximum capacity~~  
20 ~~of eight persons, if, after all transportation, including transportation by the purchaser,~~  
21 ~~has been completed, the aircraft is ultimately received by the purchaser outside of~~  
22 ~~Louisiana. The place at which the aircraft is ultimately received shall be considered~~  
23 ~~as the place at which the aircraft is stored after all transportation has been completed.~~

24           (n) ~~For purposes of the sales and use taxes imposed by the state under R.S.~~  
25 ~~47:302, 321, and 331, and the sales and use taxes imposed by any political~~  
26 ~~subdivision, the term "sale at retail" shall not include the sales of pelletized paper~~  
27 ~~waste when purchased for use as combustible fuel by an electric utility or in an~~  
28 ~~industrial manufacturing, processing, compounding, reuse, or production process,~~  
29 ~~including the generation of electricity or process steam, at a fixed location in this~~

1 ~~state. However, such sale shall not be excluded unless the purchaser has signed a~~  
2 ~~certificate stating that the fuel purchased is for the exclusive use designated herein.~~  
3 ~~For purposes of this Subparagraph, "pelletized paper waste" means pellets produced~~  
4 ~~from discarded waste paper that has been diverted or removed from solid waste~~  
5 ~~which is not marketable for recycling and which is wetted, extruded, shredded, or~~  
6 ~~formulated into compact pellets of various sizes for use as a supplemental fuel in a~~  
7 ~~permitted boiler.~~

8 ~~(o) For the purposes of sales and use taxes imposed or levied by the state or~~  
9 ~~any local government subdivision or school board, the term "sale at retail" shall not~~  
10 ~~include the sale or purchase of equipment used in fire fighting by bona fide volunteer~~  
11 ~~and public fire departments.~~

12 ~~(p) For purposes of state and political subdivision sales and use tax, the term~~  
13 ~~"sale at retail" shall not include the sale of items, including but not limited to~~  
14 ~~supplies and equipment, or the sale of services as provided in this Section, which are~~  
15 ~~reasonably necessary for the operation of free hospitals.~~

16 ~~(q) For purposes of state and political subdivision sales and use tax, the term~~  
17 ~~"sale at retail" shall not include:~~

18 ~~(i) The sale of tangible personal property by approved parochial and private~~  
19 ~~elementary and secondary schools which comply with the court order from the Dodd~~  
20 ~~Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, or students,~~  
21 ~~administrators, or teachers, or other employees of the school, if the money from such~~  
22 ~~sales, less reasonable and necessary expenses associated with the sale, is used solely~~  
23 ~~and exclusively to support the school or its program or curricula. This exclusion~~  
24 ~~shall not be construed to allow tax-free sales to students or their families by~~  
25 ~~promoters or regular commercial dealers through the use of schools, school faculty,~~  
26 ~~or school facilities.~~

27 ~~(ii) The sale to approved parochial and private elementary and secondary~~  
28 ~~schools which comply with the court order from the Dodd Brumfield decision and~~  
29 ~~Section 501(c)(3) of the Internal Revenue Code of educational materials or~~

1 equipment used for classroom instruction limited to books, workbooks, computers,  
2 computer software, films, videos, and audio tapes.

3 (r) ~~For purposes of state and political subdivision sales and use tax, the term~~  
4 ~~"sale at retail" shall not include the sale of tangible personal property to Boys State~~  
5 ~~of Louisiana, Inc. and Girls State of Louisiana, Inc. which is used by such~~  
6 ~~organizations for their educational and public service programs for youth.~~

7 (s) ~~The term "sale at retail" or "retail sale", for purposes of sales and use~~  
8 ~~taxes imposed by the state or any political subdivision or other taxing entity, shall~~  
9 ~~not include any charge, fee, money, or other consideration received, given, or paid~~  
10 ~~for the performance of funeral directing services. For purposes of this Subparagraph,~~  
11 ~~"funeral directing services" means the operation of a funeral home, or by way of~~  
12 ~~illustration and not limitation, any service whatsoever connected with the~~  
13 ~~management of funerals, or the supervision of hearses or funeral cars, the cleaning~~  
14 ~~or dressing of dead human bodies for burial, and the performance or supervision of~~  
15 ~~any service or act connected with the management of funerals from time of death~~  
16 ~~until the body or bodies are delivered to the cemetery, crematorium, or other agent~~  
17 ~~for the purpose of disposition. However, such services shall not mean or include the~~  
18 ~~sale, lease, rental, or use of any tangible personal property as those terms are defined~~  
19 ~~in this Section.~~

20 (t) ~~For purposes of the sales and use taxes imposed by the state under R.S.~~  
21 ~~47:302, 321, and 331, and the sales and use taxes imposed by any political~~  
22 ~~subdivision, the term "sale at retail" shall not include the transfer of title to or~~  
23 ~~possession of telephone directories by an advertising company that is not affiliated~~  
24 ~~with a provider of telephone services if the telephone directories will be distributed~~  
25 ~~free of charge to the recipients of the telephone directories.~~

26 (u) ~~For purposes of sales and use taxes levied and imposed by local~~  
27 ~~governmental subdivisions, school boards, and other political subdivisions whose~~  
28 ~~boundaries are not coterminous with those of the state, "sale at retail" by a person~~

1 shall not mean or include the sale of tangible personal property if such sale is made  
2 under the provisions of Medicare.

3 ~~(v) For purposes of the sales and use taxes imposed by the state under R.S.~~  
4 ~~47:302, 321, and 331, and the sales and use taxes imposed by any political~~  
5 ~~subdivision, in the case of the sale or other disposition by a dealer of any cellular,~~  
6 ~~PCS, or wireless telephone, or any electronic accessories that are physically~~  
7 ~~connected with such telephones and personal communication devices used in~~  
8 ~~connection with the sale or use of mobile telecommunications services, the term~~  
9 ~~"retail sale" or "sale at retail" shall mean and include the sale or any other disposition~~  
10 ~~of such cellular, PCS, or wireless telephone, any electronic accessories that are~~  
11 ~~physically connected with such telephones and personal communication devices by~~  
12 ~~the dealer to the purchaser, but shall not mean or include the withdrawal, use,~~  
13 ~~distribution, consumption, storage, donation, or any other disposition of any such~~  
14 ~~cellular, PCS, or wireless telephone, any electronic accessories that are physically~~  
15 ~~connected with such telephones, and personal communication devices by the dealer.~~

16 ~~(w) For purposes of the imposition of sales and use taxes imposed or levied~~  
17 ~~by any political subdivision of the state, in the case of the sale or other disposition~~  
18 ~~by a dealer of any cellular telephone, PCS telephone, wireless telephone, or other~~  
19 ~~wireless personal communication device that is used in connection with the sale or~~  
20 ~~use of mobile telecommunications services, or any electronic accessory that is~~  
21 ~~physically connected with any such telephone or personal communication device, the~~  
22 ~~term "retail sale" or "sale at retail" shall mean and include the sale or any other~~  
23 ~~disposition of any such telephone, other personal communication device, or~~  
24 ~~electronic accessory.~~

25 ~~(x) For purposes of the sales and use tax imposed by the state or any political~~  
26 ~~subdivision whose boundaries are coterminous with those of the state, the terms~~  
27 ~~"retail sale" or "sale at retail" shall not include the following:~~

28 ~~(i) The sale or purchase by a consumer of any fuel or gas, including but not~~  
29 ~~limited to, butane and propane, for residential use by the consumer.~~

1           (ii) Beginning July 1, 2008, the sale or purchase by any person of butane and  
2 propane:

3           (y)(i) ~~Solely for the purposes of sales and use taxes levied by the state under~~  
4 ~~R.S. 47:302, 321, and 331, the term "sale at retail" shall not include the sale of~~  
5 ~~manufacturing machinery and equipment used or consumed in this state to~~  
6 ~~manufacture, produce, or extract unblended biodiesel.~~

7           (ii) ~~As used in this Subparagraph, the following words and phrases have the~~  
8 ~~meaning ascribed to them:~~

9           (aa) ~~"Manufacturing machinery and equipment" means tangible property~~  
10 ~~used or consumed, or held for use or consumption, as an integral part of a biodiesel~~  
11 ~~manufacturing, production, or extraction facility, process, or item of equipment.~~  
12 ~~Property shall be considered to be an integral part of such biodiesel manufacturing,~~  
13 ~~production, or extraction facility, process, or item of equipment only if such property~~  
14 ~~is used or consumed directly in the manufacturing, production, or extraction process~~  
15 ~~or is part of, physically attached to, or otherwise directly associated with such~~  
16 ~~property. Property, the installation of which is reasonably necessary for the proper~~  
17 ~~installation, operation, maintenance of property which directly results in such~~  
18 ~~manufacturing, production, or extraction shall be considered as directly associated~~  
19 ~~with such property.~~

20           (bb) ~~"Unblended biodiesel" means a fuel comprised of mono-alkyl esters of~~  
21 ~~long chain fatty acids derived from vegetable oils or animal fats, designated B100,~~  
22 ~~and meeting the requirements of the definition provided for in D 6751 of the~~  
23 ~~American Society of Testing and Materials (ATDM D 6751), before such fuel is~~  
24 ~~blended with a petroleum-based diesel fuel.~~

25           (z) ~~Repealed by Acts 2016, 1<sup>st</sup> Ex. Sess., No. 26, §1.~~

26           (aa)(i) ~~For purposes of sales and use taxes imposed or levied by the state or~~  
27 ~~any political subdivision of the state, the term "sale at retail" shall not include the~~  
28 ~~sale of toys to a non-profit organization exempt from federal taxation pursuant to~~

1 Section 501(c)(3) of the Internal Revenue Code if the sole purpose of the purchasing  
2 organization is to donate toys to minors and the toys are, in fact, donated.

3 ~~(ii) The exclusion provided in this Subparagraph shall not apply if the~~  
4 ~~donation is intended to ultimately yield a profit to a promoter of the organization or~~  
5 ~~to any individual contracted to provide services or equipment, or both, to the~~  
6 ~~organization.~~

7 ~~(iii) A certificate of exclusion shall be obtained from the secretary or the tax~~  
8 ~~collector of the political subdivision, under such regulations as he shall prescribe, in~~  
9 ~~order for nonprofit organizations to qualify for the exclusion provided for in this~~  
10 ~~Subparagraph.~~

11 ~~(bb) For purposes of sales and use taxes imposed or levied by the state under~~  
12 ~~R.S. 47:302, 321, and 331, the terms "retail sale" and "sale at retail" shall not include~~  
13 ~~sales of natural gas to be held, used, or consumed in providing natural gas storage~~  
14 ~~services or operating natural gas storage facilities.~~

15 ~~(cc) For purposes of the sales and use tax imposed by the state or any~~  
16 ~~political subdivision of the state, the terms "retail sale" or "sale at retail" shall not~~  
17 ~~mean or include the purchase of textbooks and course-related software by a private~~  
18 ~~postsecondary academic degree-granting institution, accredited by a national or~~  
19 ~~regional commission that is recognized by the United States Department of~~  
20 ~~Education and is licensed by the Board of Regents, which institution has its main~~  
21 ~~location within this state and offers only online instruction, when all of the following~~  
22 ~~apply:~~

23 ~~(i) The textbooks and course-related software are physically outside of this~~  
24 ~~state when purchased from a vendor outside of this state and then imported into this~~  
25 ~~state.~~

26 ~~(ii) The first student use of the textbooks and course-related software occurs~~  
27 ~~outside of this state.~~

28 ~~(iii) The textbooks and course-related software are provided to the student~~  
29 ~~free of charge.~~

1           ~~(dd) For purposes of sales and use taxes imposed or levied by the state, the~~  
2           ~~terms "retail sale" or "sale at retail" shall not include the purchase of food items for~~  
3           ~~school lunch or breakfast programs by nonpublic elementary or secondary schools~~  
4           ~~which participate in the National School Lunch and School Breakfast programs or~~  
5           ~~the purchase of food items by nonprofit corporations which serve students in~~  
6           ~~nonpublic elementary or secondary schools and which participate in the National~~  
7           ~~School Lunch and School Breakfast programs.~~

8           ~~(ee)(i) Solely for the purposes of the imposition of the state sales and use tax~~  
9           ~~imposed under R.S. 47:302, 321, and 331, the term "retail sale" and "sale at retail"~~  
10          ~~shall not include the sale of any storm shutter device.~~

11          ~~(ii) As used in this Subparagraph, "storm shutter device" means materials~~  
12          ~~and products manufactured, rated, and marketed specifically for the purpose of~~  
13          ~~preventing window damage from storms.~~

14          ~~(iii) The secretary of the Department of Revenue, in consultation with the~~  
15          ~~Department of Insurance, shall promulgate such rules and regulations in accordance~~  
16          ~~with the Administrative Procedure Act as may be necessary to carry out the~~  
17          ~~provisions of this Subparagraph.~~

18          ~~(ff) For purposes of sales taxes imposed by the state or any political~~  
19          ~~subdivision of the state, the term "retail sale" or "sale at retail" shall not include sales~~  
20          ~~of tangible personal property by the Military Department, state of Louisiana, which~~  
21          ~~occur on an installation or other property owned or operated by the Military~~  
22          ~~Department.~~

23          ~~(gg) For purposes of sales and use tax imposed by the state under R.S.~~  
24          ~~47:302, 321, and 331 or any political subdivision of the state, the term "sale at retail"~~  
25          ~~shall not include the sale of anthropogenic carbon dioxide for use in a qualified~~  
26          ~~tertiary recovery project approved by the assistant secretary of the office of~~  
27          ~~conservation of the Department of Energy and Natural Resources pursuant to R.S.~~  
28          ~~47:633.4.~~



1 amount offered by a vendor or manufacturer as a deduction from the listed retail  
2 price of the vehicle.

3 ~~(c) "Sales price" shall not include the first fifty thousand dollars of the sale~~  
4 ~~price of new farm equipment used in poultry production.~~

5 ~~(d)~~ Notwithstanding any other provision of law to the contrary, for purposes  
6 of state and political subdivision sales and use tax, the "sales price" of refinery gas,  
7 except for feedstock, not ultimately consumed as an energy source by the person who  
8 owns the facility in which the refinery gas is created as provided for in Subparagraph  
9 ~~(18)(d)~~ (18)(c) of this Section, but sold to another person, whether at retail or  
10 wholesale, shall be fifty-two cents per thousand cubic feet multiplied by a fraction  
11 the numerator of which shall be the posted price for a barrel of West Texas  
12 Intermediate Crude Oil on December first of the preceding calendar year and the  
13 denominator of which shall be twenty-nine dollars, and provided further that ~~such~~  
14 the sales price shall be the maximum value placed upon refinery gas by the state and  
15 by any political subdivision under any authority or grant of power to levy and collect  
16 sales or use taxes, and ~~such~~ the sale shall be taxable.

17 ~~(e) The term "sales price", solely for purposes of the state sales and use taxes~~  
18 ~~imposed under R.S. 47:302, 321, and 331 and those of its political subdivisions, shall~~  
19 ~~exclude any amount that a manufacturer pays directly to a dealer of the~~  
20 ~~manufacturer's product for the purpose of reducing and that actually results in an~~  
21 ~~equivalent reduction in the retail "sales price" of that product. This exclusion shall~~  
22 ~~not apply to the value of the manufacturer's coupons that dealers accept from~~  
23 ~~purchasers as part payment of the "sales price" and that are redeemable by the~~  
24 ~~dealers through manufacturers or their agents. The value of such coupons is deemed~~  
25 ~~to be part of the "sales price" of the product purchased through the use of the~~  
26 ~~coupons.~~

27 ~~(f) The term "sales price" shall exclude any charge, fee, money, or other~~  
28 ~~consideration received, given, or paid for the performance of funeral directing~~  
29 ~~services as defined in Subparagraph (10)(s) of this Section.~~

1           ~~(g) Solely for purposes of the imposition of state sales and use taxes imposed~~  
2           ~~under R.S. 47:302, 321, and 331 and those of all other taxing authorities in the state,~~  
3           ~~in the case of the retail sale by a dealer of any cellular, PCS, or wireless telephone,~~  
4           ~~any electronic accessories that are physically connected with such telephones and~~  
5           ~~personal communications devices used in connection with the sale or use of mobile~~  
6           ~~telecommunications services, as defined in R.S. 47:301(10)(v), the term "sales price"~~  
7           ~~shall mean and include only the amount of money, if any, actually received by the~~  
8           ~~dealer from the purchaser for each such cellular, PCS, or wireless telephone and any~~  
9           ~~electronic accessories that are physically connected with such telephones and~~  
10           ~~personal communication devices, but shall not include (i) any amount received by~~  
11           ~~the dealer from the purchaser for providing mobile telecommunications services, or~~  
12           ~~(ii) any commissions, fees, rebates, or other amounts received by the dealer from any~~  
13           ~~source other than the purchaser as a result of or in connection with the sale of the~~  
14           ~~cellular, PCS, or wireless telephone, any electronic accessories that are physically~~  
15           ~~connected with such telephones and personal communication devices.~~

16           ~~(h) Solely for the purpose of state sales and use taxes imposed by the state~~  
17           ~~under R.S. 47:302, 321, and 331 and those of all other taxing authorities in the state~~  
18           ~~of any cellular, PCS, or wireless telephone used in connection with the sale or use~~  
19           ~~of mobile telecommunications services, as defined in R.S. 47:301(10)(v), after~~  
20           ~~January 1, 2002, the term "sales price" shall mean and include the greater of (i) the~~  
21           ~~amount of money actually received by the dealer from the purchaser for each such~~  
22           ~~telephone, or (ii) twenty-five percent of the cost of such telephone to the dealer, but~~  
23           ~~shall not include any amount received by the dealer from the purchaser for providing~~  
24           ~~mobile telecommunications services or any commissions, fees, rebates, or other~~  
25           ~~amounts received by the dealer from any source other than the purchaser as a result~~  
26           ~~of or in connection with the sale of the telephone.~~

27           ~~(i)(i) For purposes of a publishing business which distributes its news~~  
28           ~~publications at no cost to readers and pays unrelated third parties to print such news~~  
29           ~~publications, the term "sales price" shall mean only the lesser of the following costs:~~

1           ~~(aa) The printing cost paid to unrelated third parties to print such news~~  
2           ~~publications, less any itemized freight charges for shipping the news publications~~  
3           ~~from the printer to the publishing business and any itemized charges for paper and~~  
4           ~~ink.~~

5           ~~(bb) Payments to a dealer or distributor as consideration for distribution of~~  
6           ~~the news publications.~~

7           ~~(ii) The definition of "sales price" provided for in this Subparagraph shall be~~  
8           ~~applicable to taxes levied by all tax authorities in the state.~~

9           ~~(j) For the purpose of the imposition of sales and use tax imposed or levied~~  
10          ~~by any political subdivision of the state, in the case of any retail sale or sale at retail,~~  
11          ~~of any cellular telephone, PCS telephone, or wireless telephone used in connection~~  
12          ~~with the sale or use of mobile telecommunications services, as defined in R.S.~~  
13          ~~47:301(10)(w), or any electronic accessory that is physically connected with any~~  
14          ~~such telephone or personal communication device, the term "sales price" shall mean~~  
15          ~~and include the greater of (i) the amount of money, if any, actually received by the~~  
16          ~~dealer from the purchaser at the time of the retail sale or sale at retail by the dealer~~  
17          ~~to the purchaser for each such telephone, personal communication device, or~~  
18          ~~electronic accessory, or (ii) twenty-five percent of the cost of such telephone to the~~  
19          ~~dealer, but shall not include any amount received by the dealer from the purchaser~~  
20          ~~for providing mobile telecommunications services or any commissions, fees, rebates,~~  
21          ~~activation charges, or other amounts received by the dealer from any source other~~  
22          ~~than the purchaser as a result of or in connection with the sale of the telephone.~~

23          ~~(k)(i) For purposes of the imposition of the sales tax levied by the state under~~  
24          ~~R.S. 47:302, 321, and 331, the sales price of machinery and equipment purchased by~~  
25          ~~a manufacturer for use in a plant facility predominately and directly in the actual~~  
26          ~~manufacturing for agricultural purposes or the actual manufacturing process of an~~  
27          ~~item of tangible personal property, which is for ultimate sale to another and not for~~  
28          ~~internal use, at one or more fixed locations within Louisiana shall be reduced as~~  
29          ~~follows:~~

1           ~~(aa) For the period ending on June 30, 2005, the sales price shall be reduced~~  
2           ~~by five percent.~~

3           ~~(bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the~~  
4           ~~sales price shall be reduced by nineteen percent.~~

5           ~~(cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the~~  
6           ~~sales price shall be reduced by thirty-five percent.~~

7           ~~(dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the~~  
8           ~~sales price shall be reduced by fifty-four percent.~~

9           ~~(ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the~~  
10          ~~sales price shall be reduced by sixty-eight percent.~~

11          ~~(ff) For all periods beginning on or after July 1, 2009, the sales price shall~~  
12          ~~be reduced by one hundred percent.~~

13          ~~(ii) For purposes of this Subparagraph, "machinery and equipment",~~  
14          ~~"manufacturer", "manufacturing", "manufacturing for agricultural purposes", "plant~~  
15          ~~facility", and "used directly" shall have the same meaning as defined in R.S.~~  
16          ~~47:301(3)(i)(ii).~~

17          ~~(iii) No person shall be entitled to purchase, use, lease, or rent machinery or~~  
18          ~~equipment as defined herein without payment of the tax imposed by R.S. 47:302,~~  
19          ~~321, and 331 before receiving a certificate of exclusion from the secretary of the~~  
20          ~~Department of Revenue certifying that he is a manufacturer as defined herein.~~

21          ~~(iv) The secretary of the Department of Revenue is hereby authorized to~~  
22          ~~adopt rules and regulations in order to administer the exclusion provided for in this~~  
23          ~~Subparagraph.~~

24          ~~(l)(i) Solely for purposes of the payment of the state sales and use tax~~  
25          ~~imposed under R.S. 47:302, 321, and 331 and the sales and use tax levied by any~~  
26          ~~political subdivision, the term "sales price" shall not include the price of specialty~~  
27          ~~items sold to members for fund-raising purposes by nonprofit carnival organizations~~  
28          ~~domiciled within Louisiana and participating in a parade sponsored by a carnival~~  
29          ~~organization.~~

1 (ii) ~~The secretary of the Department of Revenue shall promulgate rules and~~  
2 ~~regulations for purposes of this exclusion.~~

3 (iii) ~~No nonprofit carnival organization domiciled within Louisiana and~~  
4 ~~participating in a parade sponsored by a carnival organization shall claim exemption~~  
5 ~~or exclusion from the state sales and use tax or the sales and use tax levied by any~~  
6 ~~political subdivision before having obtained a certificate of authorization from the~~  
7 ~~secretary of the Department of Revenue. The secretary shall develop applications~~  
8 ~~for such certificates. The certificates shall be issued without charge to the entities~~  
9 ~~which qualify.~~

10 (m) ~~Solely for purposes of the sales and use tax imposed by the state under~~  
11 ~~R.S. 47:302, 321, and 331, the "sales price" of electric power or energy, or natural~~  
12 ~~gas for the period beginning July 1, 2007, and thereafter, sold for use by paper or~~  
13 ~~wood products manufacturing facilities shall not include any of such price.~~

14 (14) "Sales of services" means and includes the following: the furnishing,  
15 receiving, or sale of one or more of the services provided for in this Chapter for a  
16 consideration.

17 (a) ~~The furnishing of sleeping rooms, cottages or cabins by hotels.~~

18 (b)(i)(aa) ~~The sale of admissions to places of amusement, to athletic~~  
19 ~~entertainment other than that of schools, colleges, and universities, and recreational~~  
20 ~~events, and the furnishing, for dues, fees, or other consideration of the privilege of~~  
21 ~~access to clubs or the privilege of having access to or the use of amusement,~~  
22 ~~entertainment, athletic, or recreational facilities. Notwithstanding any provision of~~  
23 ~~this Subparagraph to the contrary, the term "sales of services" shall include the sale~~  
24 ~~of admissions to any museum that has as its primary purpose the showcasing of~~  
25 ~~Louisiana music and which opened to the public on or after January 1, 2026.~~

26 (bb) ~~The term "sales of services" shall not include membership fees or dues~~  
27 ~~of nonprofit, civic organizations, including by way of illustration and not of~~  
28 ~~limitation the Young Men's Christian Association, the Catholic Youth Organization,~~  
29 ~~and the Young Women's Christian Association.~~

1           (ii) ~~Places of amusement shall not include "museums", which are hereby~~  
2           ~~defined as public or private nonprofit institutions which are organized on a~~  
3           ~~permanent basis for essentially educational or aesthetic purposes and which use~~  
4           ~~professional staff to do all of the following:~~

5                 ~~(aa) Own or use tangible objects, whether animate or inanimate.~~

6                 ~~(bb) Care for those objects.~~

7                 ~~(cc) Exhibit them to the public on a regular basis.~~

8           (iii) ~~Museums include but are not limited to the following institutions:~~

9                 ~~(aa) Museums relating to art, history, including historic buildings, natural~~  
10                ~~history, science, and technology.~~

11                ~~(bb) Aquariums and zoological parks.~~

12                ~~(cc) Botanical gardens and arboretums.~~

13                ~~(dd) Nature centers.~~

14                ~~(ee) Planetariums.~~

15                ~~(iv) For purposes of the sales and use taxes of all tax authorities in the state,~~  
16                ~~the term "places of amusement" as used herein shall not include camp and retreat~~  
17                ~~facilities owned and operated by nonprofit organizations exempt from federal income~~  
18                ~~tax under Section 501(a) of the Internal Revenue Code as an organization described~~  
19                ~~in Section 501(c)(3) of the Internal Revenue Code provided that the net revenue~~  
20                ~~derived from the organization's property is devoted wholly to the nonprofit~~  
21                ~~organization's purposes.~~

22                ~~(c) The furnishing of storage or parking privileges by auto hotels and parking~~  
23                ~~lots.~~

24                ~~(d) The furnishing of printing or overprinting, lithographic, multilith, blue~~  
25                ~~printing, photostating or other similar services of reproducing written or graphic~~  
26                ~~matter.~~

27                ~~(e) The furnishing of laundry, cleaning, pressing and dyeing services,~~  
28                ~~including by way of extension and not of limitation, the cleaning and renovation of~~  
29                ~~clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for~~

1 ~~clothing, furs, and rugs. The service shall be taxable at the location where the~~  
2 ~~laundered, cleaned, pressed, or dyed article is returned to the customer.~~

3 ~~(f) The furnishing of cold storage space, except that space which is furnished~~  
4 ~~pursuant to a bailment arrangement, and the furnishing of the service of preparing~~  
5 ~~tangible personal property for cold storage where such service is incidental to the~~  
6 ~~operation of storage facilities.~~

7 ~~(g)(i)(aa) The furnishing of repairs to tangible personal property, including~~  
8 ~~but not restricted to the repair and servicing of automobiles and other vehicles,~~  
9 ~~electrical and mechanical appliances and equipment, watches, jewelry, refrigerators,~~  
10 ~~radios, shoes, and office appliances and equipment.~~

11 ~~(bb)(f) For purposes of the sales and use tax levied by the state and by tax~~  
12 ~~authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible~~  
13 ~~personal property shall be excluded from sales of services, as defined in this~~  
14 ~~Subparagraph, when the repaired property is (1) delivered to a common carrier or to~~  
15 ~~the United States Postal Service for transportation outside the state, or (2) delivered~~  
16 ~~outside the state by use of the repair dealer's own vehicle or by use of an independent~~  
17 ~~trucker. However, as to aircraft, delivery may be by the best available means. This~~  
18 ~~exclusion shall not apply to sales and use taxes levied by any other parish,~~  
19 ~~municipality or school board. However, any other parish, municipality or school~~  
20 ~~board may apply the exclusion as defined in this Subparagraph to sales or use taxes~~  
21 ~~levied by any such parish, municipality, or school board. Offshore areas shall not~~  
22 ~~be considered another state for the purpose of this Subparagraph.~~

23 ~~(H) For purposes of the sales and use tax levied by the tax authorities in~~  
24 ~~Calcasieu Parish, charges for the furnishing of repairs to aircraft shall be excluded~~  
25 ~~from sales of services, as defined in this Subparagraph, provided that the repairs are~~  
26 ~~performed at an airport with a runway that is at least ten thousand feet long, one~~  
27 ~~hundred sixty feet wide, and fourteen inches thick.~~

28 ~~(ii) For the purposes of this Subparagraph, tangible personal property shall~~  
29 ~~include machinery, appliances, and equipment which have been declared immovable~~

1 by declaration under the provisions of Article ~~467~~ of the Louisiana Civil Code, and  
2 things which have been separated from land, buildings, or other constructions  
3 permanently attached to the ground or their component parts as defined in Article  
4 466 of the Civil Code.

5 (iii)(aa) ~~For purposes of the sales and use taxes imposed by the state or any~~  
6 ~~of its political subdivisions, sale of services shall not include the labor, or sale of~~  
7 ~~materials, services, and supplies, used for the repairing, renovating, or converting of~~  
8 ~~any drilling rig, or machinery and equipment which are component parts thereof,~~  
9 ~~which is used exclusively for the exploration or development of minerals outside the~~  
10 ~~territorial limits of the state in Outer Continental Shelf waters.~~

11 (bb) ~~For the purposes of this Subitem, "drilling rig" means any unit or~~  
12 ~~structure, along with its component parts, which is used primarily for drilling,~~  
13 ~~workover, intervention or remediation of wells used for exploration or development~~  
14 ~~of minerals and "component parts" means any machinery or equipment necessary for~~  
15 ~~a drilling rig to perform its exclusive function of exploration or development of~~  
16 ~~minerals.~~

17 (iv) ~~For purposes of the sales and use tax levied by the state and its political~~  
18 ~~subdivisions, "repair to tangible personal property and fabrication" shall not include~~  
19 ~~surface preparation, coating, and painting of a fixed or rotary wing military aircraft~~  
20 ~~or certified transport category aircraft so long as the Federal Aviation Administration~~  
21 ~~registration address of the aircraft is not in this state.~~

22 (h) ~~The term "sale of service" shall not include an action performed pursuant~~  
23 ~~to a contract with the United States Department of the Navy for construction or~~  
24 ~~overhaul of U.S. Naval vessels.~~

25 (i) ~~Solely for purposes of the sales and use tax levied by the state, the~~  
26 ~~furnishing of telecommunications services for compensation, in accordance with the~~  
27 ~~provisions of R.S. 47:301.1. Local political subdivisions are prohibited from levying~~  
28 ~~a sales and use tax on telecommunications services not in effect on July 1, 1990,~~  
29 ~~provided, however, that the provisions of this Subparagraph shall not be construed~~



- 1 (i) Stocks, bonds, notes, or other obligations or securities.
- 2 (ii)(aa) Platinum, gold, or silver bullion, that is valued solely upon its  
3 precious metal content, whether in coin or ingot form.
- 4 (bb) Numismatic coins that have a sales price of no more than one thousand  
5 dollars.
- 6 (cc) Numismatic coins sold at a national, statewide, or multi-parish  
7 numismatic trade show.
- 8 (iii) ~~Proprietary geophysical survey information or geophysical data analysis  
9 furnished under a restricted use agreement even though transferred in the form of  
10 tangible personal property.~~
- 11 (e) ~~The term "tangible personal property" shall not include the repair of a  
12 vehicle by a licensed motor vehicle dealer which is performed subsequent to the  
13 lapse of the applicable warranty on that vehicle and at no charge to the owner of the  
14 vehicle. For the purpose of assessing a sales and use tax on this transaction, no  
15 valuation shall be assigned to the services performed or the parts used in the repair.~~
- 16 ~~(d)~~(i)(c)(i) Notwithstanding any provision of law to the contrary and solely  
17 for purposes of state sales and use tax levied by any taxing authority, any sale of a  
18 prepaid calling service or prepaid wireless calling service, or both, shall be deemed  
19 to be the sale of tangible personal property.
- 20 (ii) Prepaid calling services and prepaid wireless calling services shall be  
21 subject to the tax imposed by this Chapter if the sale takes place in this state. If the  
22 customer physically purchases a prepaid calling service or prepaid wireless calling  
23 service at the vendor's place of business, the sale is deemed to take place at the  
24 vendor's place of business. If the customer does not physically purchase the service  
25 at the vendor's place of business, the sale of a prepaid calling service or prepaid  
26 wireless calling service is deemed to take place at the first of the following locations  
27 that applies to the sale:
- 28 (aa) The customer's shipping address, if the sale involves a shipment.
- 29 (bb) The customer's billing address.

1 (cc) Any other address of the customer that is known by the vendor.

2 (dd) The address of the vendor or, alternatively in the case of a prepaid  
3 wireless calling service, the location associated with the mobile telephone number.

4 ~~(e)~~(d) The term "tangible personal property" shall not include work products  
5 which are written on paper, stored on magnetic or optical media, or transmitted by  
6 electronic device, when such work products are created in the normal course of  
7 business by any person licensed or regulated by the provisions of Title 37 of the  
8 Louisiana Revised Statutes of 1950, unless such work products are duplicated  
9 without modification for sale to multiple purchasers. This exclusion shall not apply  
10 to work products which consist of the creation, modification, updating, or licensing  
11 of computer software.

12 ~~(f) The term "tangible personal property" shall not include pharmaceuticals~~  
13 ~~administered to livestock used for agricultural purposes, except as otherwise~~  
14 ~~provided in this Subparagraph. Only pharmaceuticals not included in the term~~  
15 ~~"tangible personal property" shall be registered with the Louisiana Department of~~  
16 ~~Agriculture and Forestry. Legend drugs administered to livestock used for~~  
17 ~~agricultural purposes are not required to be registered, but such legend drugs that are~~  
18 ~~not registered shall be "tangible personal property".~~

19 ~~(g)(i) Notwithstanding the provisions of R.S. 9:1149.1 et seq., except as~~  
20 ~~otherwise provided in this Subparagraph, the term "tangible personal property" shall~~  
21 ~~not include factory built homes.~~

22 ~~(ii) For purposes of this Subparagraph, "factory built home" means a~~  
23 ~~residential structure which is built in a factory in one or more sections and has a~~  
24 ~~chassis or integrated wheel delivery system, which is either:~~

25 ~~(aa) A structure built to federal construction standards as defined in Section~~  
26 ~~5402 of Title 42 of the United States Code.~~

27 ~~(bb) A residential structure built to the Louisiana State Uniform Construction~~  
28 ~~Code.~~

1           ~~(cc) A manufactured home, modular home, mobile home, or residential~~  
2           ~~mobile home with or without a permanent foundation, which includes plumbing,~~  
3           ~~heating, and electrical systems.~~

4           ~~(iii) "Factory built home" shall not include any self-propelled recreational~~  
5           ~~vehicle or travel trailer.~~

6           ~~(iv) The term "tangible personal property" as applied to sales and use taxes~~  
7           ~~levied by the state or any other taxing authority in the state shall include a new~~  
8           ~~factory built home, for the initial sale from a dealer to a consumer, but only to the~~  
9           ~~extent that forty-six percent of the retail sales price shall be so considered as~~  
10          ~~"tangible personal property". Thereafter, each subsequent resale of a factory built~~  
11          ~~home shall not be considered as "tangible personal property".~~

12          ~~(v) The sales and use taxes due on these transactions shall be paid to the~~  
13          ~~Louisiana Department of Public Safety and Corrections, office of motor vehicles, by~~  
14          ~~the twentieth day of the month following the month of delivery of the factory built~~  
15          ~~home to the consumer, along with any other information requested by the office of~~  
16          ~~motor vehicles.~~

17          ~~(h)(i) Solely for purposes of the imposition of the sales and use tax levied by~~  
18          ~~the state or any political subdivision whose boundaries are coterminous with those~~  
19          ~~of the state, for the period beginning July 1, 2002, and ending on June 30, 2003, the~~  
20          ~~term "tangible personal property" shall not include one-quarter of the cost price of~~  
21          ~~custom computer software.~~

22          ~~(ii) Solely for purposes of the imposition of the sales and use tax levied by~~  
23          ~~the state or any political subdivision whose boundaries are coterminous with those~~  
24          ~~of the state, for the period beginning July 1, 2003, and ending on June 30, 2004, the~~  
25          ~~term "tangible personal property" shall not include one-half of the cost price of~~  
26          ~~custom computer software.~~

27          ~~(iii) Solely for purposes of the imposition of the sales and use tax levied by~~  
28          ~~the state or any political subdivision whose boundaries are coterminous with those~~  
29          ~~of the state, for the period beginning July 1, 2004, and ending on June 30, 2005, the~~

1 term "tangible personal property" shall not include three-quarters of the cost price  
2 of custom computer software.

3 (iv) ~~Solely for purposes of the imposition of the sales and use tax levied by~~  
4 ~~the state under R.S. 47:302, 321, and 331 or any political subdivision whose~~  
5 ~~boundaries are coterminous with those of the state, for all taxable periods beginning~~  
6 ~~on or after July 1, 2005, the term "tangible personal property" shall not include~~  
7 ~~custom computer software.~~

8 (i) ~~Solely for purposes of the imposition of the state sales and use tax~~  
9 ~~imposed under R.S. 47:302, 321, and 331, the term "tangible personal property" shall~~  
10 ~~not include digital television conversion equipment and digital radio conversion~~  
11 ~~equipment as defined in this Section.~~

12 (i) ~~"Digital television conversion equipment" shall include the following:~~

13 (aa) ~~DTV transmitter and RF system.~~

14 (bb) ~~Transmission line.~~

15 (cc) ~~DTV antenna.~~

16 (dd) ~~Tower.~~

17 (ee) ~~Existing tower structural upgrade.~~

18 (ff) ~~Advanced TV receiver (STL receiver).~~

19 (gg) ~~Decoder (digital to analog converter for NTSC).~~

20 (hh) ~~DTV transmission system test and monitoring.~~

21 (ii) ~~Digital video/audio master control switcher.~~

22 (jj) ~~Analog to digital conversion.~~

23 (kk) ~~High definition up-converters.~~

24 (ll) ~~High definition bypass switcher.~~

25 (mm) ~~Down converters for standard definition.~~

26 (nn) ~~Advanced TV transmitter (STL transmitter).~~

27 (oo) ~~Advanced TV signal encoder.~~

28 (pp) ~~DTV transmission monitoring.~~

29 (qq) ~~High definition digital video switcher and DVE.~~

- 1           ~~(rr) High definition studio cameras.~~
- 2           ~~(ss) High definition graphics/graphic generator.~~
- 3           ~~(tt) High definition video monitoring.~~
- 4           ~~(uu) Conversion gear.~~
- 5           ~~(vv) High definition recorder/players, including tape, disk, etc.~~
- 6           ~~(ww) High definition video/audio signal router.~~
- 7           ~~(xx) High definition video/audio media server.~~
- 8           ~~(yy) MPEG or HDTV digital receivers for program content.~~
- 9           ~~(zz) High definition recorder/players, including tape, disk, etc.~~
- 10          ~~(aaa) High definition video/audio media server and workstations.~~
- 11          ~~(bbb) Digital EAS encoder/decoder.~~
- 12          ~~(ccc) High definition camcorder, including tape, disk, etc.~~
- 13          ~~(ddd) Advanced TV transmitters, including microwave.~~
- 14          ~~(ii) "Digital radio conversion equipment" shall include the following:~~
- 15           ~~(aa) IBOC transmitter.~~
- 16           ~~(bb) IBOC main channel and IBOC combiner.~~
- 17           ~~(cc) IBOC compatible antenna.~~
- 18           ~~(dd) Tower.~~
- 19           ~~(ee) IBOC coaxial bypass switcher.~~
- 20           ~~(ff) Digital STL.~~
- 21           ~~(gg) STL heliax transmission line.~~
- 22           ~~(hh) STL antenna.~~
- 23           ~~(ii) Digital console.~~
- 24           ~~(jj) EAS insertion.~~
- 25           ~~(kk) AES EBU conversion equipment.~~
- 26           ~~(ll) IBOL transmission testing and monitoring equipment.~~
- 27           ~~(mm) Digital processor.~~
- 28           ~~(iii) The exclusion from state sales and use tax authorized by this~~
- 29           ~~Subparagraph shall apply only to the first purchase of each enumerated item by an~~

1        ~~individual taxpayer who holds a Federal Communications Commission license~~  
2        ~~issued pursuant to 47 CFR Part 73. Individual taxpayers operating under several~~  
3        ~~broadcaster licenses shall be allowed one purchase of each enumerated item per~~  
4        ~~license. Each subsequent purchase of any of the enumerated items by the same~~  
5        ~~taxpayer or license holder shall be subject to sales and use tax.~~

6                ~~(iv) Repealed by Acts 2005, No. 243, §1, eff. June 29, 2005.~~

7                ~~(v) Any eligible taxpayer who has purchased any item enumerated in Item~~  
8        ~~(i) or (ii) of this Subparagraph subsequent to January 1, 1999, but prior to the~~  
9        ~~effective date of this Act, shall be entitled to a credit against the state sales and use~~  
10        ~~tax due in any year for an amount equal to state sales and use tax paid on the~~  
11        ~~purchase of the item.~~

12                ~~(vi) Local taxing authorities are hereby authorized to provide an exemption~~  
13        ~~from any local sales and use tax liability to any taxpayers holding a Federal~~  
14        ~~Communications Commission license issued pursuant to 47 CFR Part 73 which has~~  
15        ~~purchased any of the equipment listed in Item (i) or (ii) of this Subparagraph. Local~~  
16        ~~taxing authorities are further authorized to provide a credit against any tax liability~~  
17        ~~for the amount of local sales tax paid by taxpayers holding Federal Communications~~  
18        ~~Commission licenses issued pursuant to 47 CFR Part 73 on any equipment listed in~~  
19        ~~Item (i) or (ii) of the Subparagraph purchased subsequent to January 1, 1999, but~~  
20        ~~prior to June 25, 2002.~~

21                ~~(vii) No exclusion from state sales and use tax as authorized in this~~  
22        ~~Subsection shall be allowed after the Federal Communications Commission has~~  
23        ~~issued an order mandating license holders, issued pursuant to 47 CFR Part 73, to~~  
24        ~~discontinue broadcasting their analog signal.~~

25                ~~(viii) The Department of Revenue shall adopt rules and regulations necessary~~  
26        ~~for the implementation of this Act no later than August 1, 2002.~~

27                ~~(j) The term "tangible personal property", for purposes of the payment of~~  
28        ~~sales and use taxes levied by all tax authorities in the state, shall not include~~

1 ~~materials used directly in the collection, separation, treatment, testing, and storage~~  
2 ~~of blood by nonprofit blood banks and nonprofit blood collection centers.~~

3 ~~(k) The term "tangible personal property" for purposes of the sales and use~~  
4 ~~taxes imposed by all tax authorities in this state shall not include apheresis kits and~~  
5 ~~leuko-reduction filters used by nonprofit blood banks and nonprofit blood collection~~  
6 ~~centers.~~

7 ~~(†)(e)~~ For purposes of the sales and use tax imposed by the state of Louisiana,  
8 by a political subdivision whose boundaries are coterminous with those of the state,  
9 or by all political subdivisions of the state and without regard to the nature of the  
10 ownership of the ground, tangible personal property shall not include other  
11 constructions permanently attached to the ground which shall be treated as  
12 immovable property.

13 ~~(m)(i) Notwithstanding any other provision of law to the contrary, solely for~~  
14 ~~purposes of the sales and use tax levied by the state under R.S. 47:302, 321, and 331,~~  
15 ~~the term "tangible personal property" shall not include machinery and equipment~~  
16 ~~used by a motor vehicle manufacturer with a North American Industry Classification~~  
17 ~~System (NAICS) Code beginning with 3361, or by a glass container manufacturer~~  
18 ~~with a NAICS Code of 327213. This exclusion shall be subject to the definitions and~~  
19 ~~requirements of Item (3)(i)(ii) of this Section.~~

20 ~~(ii) A political subdivision may provide for a sales and use tax exemption for~~  
21 ~~the sales, cost, or lease or rental price of manufacturing machinery and equipment~~  
22 ~~as provided for in this Section, either effective upon adoption or enactment or phased~~  
23 ~~in over a period of time, or effective for a certain period of time or duration, all as~~  
24 ~~set forth in the instrument, resolution, vote, or other affirmative action providing the~~  
25 ~~exemption.~~

26 ~~(iii) Notwithstanding any other provision of this Section, tooling in a~~  
27 ~~compression mold process shall be considered manufacturing machinery and~~  
28 ~~equipment for purposes of this Section.~~

1           ~~(n)(i) For purposes of the imposition of the sales and use tax levied by the~~  
2           ~~state, the term "tangible personal property" shall not include machinery and~~  
3           ~~equipment purchased by the owner of a radio station located within the state that is~~  
4           ~~licensed by the Federal Communications Commission for radio broadcasting, if the~~  
5           ~~owner is either of the following:~~

6           ~~(aa) An individual domiciled in the state who owns a business with~~  
7           ~~substantially all of its assets located in the state and substantially all of its payroll~~  
8           ~~paid in the state.~~

9           ~~(bb) A business entity with substantially all of its assets located in the state~~  
10          ~~and substantially all of its payroll paid in the state; provided that the business entity~~  
11          ~~is not owned or controlled or is otherwise an affiliate of a multi-state business entity~~  
12          ~~and is not owned or controlled by an individual who is not domiciled in the state.~~

13          ~~(ii) "Radio broadcasting" means the sound transmission made via~~  
14          ~~electromagnetic waves for direct sound reception by the general public.~~

15          ~~(o)(i) For purposes of the imposition of the sales and use tax levied by the~~  
16          ~~state and any political subdivision whose boundaries are coterminous with those of~~  
17          ~~the state, the term "tangible personal property" shall not include machinery and~~  
18          ~~equipment as defined in and subject to the requirements of Item (3)(i)(ii) of this~~  
19          ~~Section which is purchased by a utility regulated by the Public Service Commission~~  
20          ~~or the council of the city of New Orleans. For the purposes of this Paragraph, the~~  
21          ~~term "utility" shall mean a person regulated by the Public Service Commission or the~~  
22          ~~council of the city of New Orleans who is assigned a North American Industry~~  
23          ~~Classification System Code 22111, Electric Power Generation, as it existed in 2002.~~  
24          ~~Such utility shall also be considered a "manufacturer" for purposes of Item (3)(i)(ii)~~  
25          ~~of this Section.~~

26          ~~(ii) For purposes of this Subparagraph, a political subdivision whose~~  
27          ~~boundaries are not coterminous with those of the state may provide for a sales and~~  
28          ~~use tax exclusion for machinery and equipment as defined in and subject to the~~  
29          ~~requirements of Item (3)(i)(ii) of this Section which is purchased by a utility~~

1 ~~regulated by the Public Service Commission or the council of the city of New~~  
2 ~~Orleans.~~

3 ~~(p) Solely for purposes of sales and use taxes imposed by the state under~~  
4 ~~R.S. 47:302, 321, and 331 or any of its political subdivisions, the term "tangible~~  
5 ~~personal property" shall not include newspapers.~~

6 (q)(f) For purposes of sales and use taxes imposed by the state, any statewide  
7 taxing authority, or any political subdivision, the term "tangible personal property"  
8 shall not include any property that would have been considered immovable property  
9 prior to the enactment on July 1, 2008, of Act No. 632 of the 2008 Regular Session  
10 of the Legislature.

11 \* \* \*

12 (18)(a)(i) Solely for purposes of the imposition of the state sales and use tax,  
13 "use" means and includes the exercise of any right or power over tangible personal  
14 property incident to the ownership thereof, except that it shall not include the sale at  
15 retail of that property in the regular course of business or the donation to a school in  
16 the state which meets the definition provided in R.S. 17:236 or to a public or  
17 recognized independent institution of higher education in the state of property  
18 previously purchased for resale in the regular course of a business. The term "use"  
19 shall not include the purchase, the importation, the consumption, the distribution, or  
20 the storage of automobiles to be leased in an arm's length transaction, nor shall the  
21 term "use" include the donation of food items to a food bank as defined in R.S.  
22 9:2799(B).

23 ~~(ii) For purposes of the imposition of the sales and use tax levied by a~~  
24 ~~political subdivision or school board, "use" shall mean and include the exercise of~~  
25 ~~any right or power over tangible personal property incident to the ownership thereof,~~  
26 ~~except that it shall not include the sale at retail of that property in the regular course~~  
27 ~~of business or the donation to a school in the state which meets the definition~~  
28 ~~provided in R.S. 17:236 or to a public or recognized independent institution of higher~~  
29 ~~education in the state of property previously purchased for resale in the regular~~

1 course of a business. The term "use" shall not include the donation of food items to  
2 a food bank as defined in R.S. 9:2799(B).

3 (iii) ~~The term "use", for purposes of sales and use taxes imposed by the state~~  
4 ~~on the use for rental of automobiles which take place on or after January 1, 1991, and~~  
5 ~~by political subdivisions on such use on or after July 1, 1996, and state sales and use~~  
6 ~~taxes imposed on the use for lease or rental of tangible personal property other than~~  
7 ~~automobiles which take place on or after July 1, 1991, shall not include the purchase,~~  
8 ~~the importation, the consumption, the distribution, or the storage of tangible personal~~  
9 ~~property to be leased or rented in an arm's length transaction as tangible personal~~  
10 ~~property. For purposes of the imposition of the tax levied by any political~~  
11 ~~subdivision of the state, for the period beginning July 1, 1999, and ending on June~~  
12 ~~30, 2000, the term "use" shall not include one-fourth of the cost price of any tangible~~  
13 ~~personal property which is purchased, imported, consumed, distributed, or stored and~~  
14 ~~which is to be leased or rented in an arm's length transaction in the form of tangible~~  
15 ~~personal property. For purposes of the imposition of the tax levied by any political~~  
16 ~~subdivision of the state, for the period beginning July 1, 2000, and ending on June~~  
17 ~~30, 2001, the term "use" shall not include one-half of the cost price of any tangible~~  
18 ~~personal property which is purchased, imported, consumed, distributed, or stored and~~  
19 ~~which is to be leased or rented in an arm's length transaction in the form of tangible~~  
20 ~~personal property. For purposes of the imposition of the tax levied by any political~~  
21 ~~subdivision of the state, for the period beginning July 1, 2001, and ending on June~~  
22 ~~30, 2002, the term "use" shall not include three-fourths of the cost price of any~~  
23 ~~tangible personal property which is purchased, imported, consumed, distributed, or~~  
24 ~~stored and which is to be leased or rented in an arm's length transaction in the form~~  
25 ~~of tangible personal property. Beginning July 1, 2002, for purposes of the imposition~~  
26 ~~of the tax levied by any political subdivision of the state, the term "use" shall not~~  
27 ~~include the purchase, the importation, the consumption, the distribution, or the~~  
28 ~~storage of any tangible personal property which is to be leased or rented in an arm's~~  
29 ~~length transaction in the form of tangible personal property.~~

1           ~~(iv) The term "use", for purposes of sales and use taxes imposed by the state~~  
2           ~~on the use for rental automobiles which take place prior to January 1, 1991, and by~~  
3           ~~political subdivisions on such use prior to July 1, 1996, and imposed on the use for~~  
4           ~~lease or rental of tangible personal property other than automobiles which take place~~  
5           ~~prior to July 1, 1991, and for purposes of local sales and use taxes levied by political~~  
6           ~~subdivisions, except for any use for rental automobiles on or after July 1, 1996, shall~~  
7           ~~include the purchase, the importation, the consumption, the distribution, or the~~  
8           ~~storage of tangible personal property to be leased or rented in an arm's length~~  
9           ~~transaction as tangible personal property.~~

10           (b) Notwithstanding any other law to the contrary, for purposes of the  
11           imposition of the sales and use tax of any political subdivision, the use of a vehicle  
12           subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) shall be  
13           deemed to be a "use":

14           (i) In the political subdivision of the principal residence of the purchaser if  
15           the vehicle is purchased for private use, or

16           (ii) In the political subdivision of the principal location of the business if the  
17           vehicle is purchased for commercial use, unless the vehicle purchased for  
18           commercial use is assigned, garaged, and used outside of such political subdivision,  
19           in which case the use shall be deemed a use in the political subdivision where the  
20           vehicle is assigned, garaged, and used.

21           ~~(e) For purposes of state and political subdivision sales and use tax, "use"~~  
22           ~~shall not include the exercise of any right or power by a free hospital over items,~~  
23           ~~including but not limited to supplies and equipment, which are reasonably necessary~~  
24           ~~for the operation of the free hospital.~~

25           ~~(d)~~(c)(i) Notwithstanding any other provision of law to the contrary, and  
26           except as provided in Item ~~(iii)~~(ii) of this Subparagraph, for purposes of state and  
27           political subdivision sales and use tax, "use" means and includes the exercise of any  
28           right or power over tangible personal property incident to the ownership thereof;

1           except that it shall not include the further processing of tangible personal property  
2           into articles of tangible personal property for sale.

3           (ii) Except as provided in Item (iii) of this Subparagraph for refinery gas,  
4           solely for purposes of state sales and use taxes imposed under R.S. 47:302, 321, and  
5           331 and political subdivision use tax, "use" shall not include the storage,  
6           consumption, or the exercise of any other right of ownership over tangible personal  
7           property which is created or derived as a residue or byproduct of such processing.  
8           Such residue or byproduct shall include but shall not be limited to catalyst cracker  
9           coke derived from crude oil, wood chips, bark, and liquor derived from the  
10          processing of sawlogs or pulpwood timber, or bagasse derived from sugarcane.

11          (iii) Notwithstanding any other provision of law to the contrary, and  
12          notwithstanding the provisions of this Subparagraph, "use" shall include the exercise  
13          of any right of ownership over the consumption, the distribution, and the storage for  
14          use or consumption in this state of refinery gas, except the sale to another person,  
15          whether at retail or wholesale, only if the refinery gas is ultimately consumed as an  
16          energy source by the person who owns the facility in which it is created and is not  
17          sold. Notwithstanding any other law to the contrary, the use of refinery gas shall be  
18          taxed at the cost price value provided in Subparagraph ~~(3)(f)~~ (3)(c) of this Section.  
19          If refinery gas, except for feedstock, is sold to another person, whether at retail, or  
20          wholesale, such sale shall be taxable and the sales price value shall be as provided  
21          for in Subparagraph ~~(13)(d)~~ (13)(c) of this Section. The provisions of this Item shall  
22          not apply to feedstocks.

23          (e) For purposes of state and political subdivision sales and use tax, "use"  
24          shall not include the purchase of or the exercise of any right or power over:

25          (i) ~~Tangible personal property sold by approved parochial and private~~  
26          ~~elementary and secondary schools which comply with the court order from the Dodd~~  
27          ~~Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, or students,~~  
28          ~~administrators, or teachers, or other employees of the school, if the money from such~~

1 sales, less reasonable and necessary expenses associated with the sale, is used solely  
2 and exclusively to support the school or its program or curricula.

3 (ii) ~~Educational materials or equipment used for classroom instruction by~~  
4 ~~approved parochial and private elementary and secondary schools which comply~~  
5 ~~with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the~~  
6 ~~Internal Revenue Code, limited to books, workbooks, computers, computer software,~~  
7 ~~films, videos, and audio tapes.~~

8 (f) ~~For purposes of state and political subdivision sales and use tax, "use"~~  
9 ~~shall not include the purchase of or the exercise of any right or power over tangible~~  
10 ~~personal property used by Boys State of Louisiana, Inc. and Girls State of Louisiana,~~  
11 ~~Inc. for their educational and public service programs for youth.~~

12 (g) ~~Notwithstanding any provision of law to the contrary, for purposes of~~  
13 ~~sales or use taxation by the state or any local political subdivision, the term "use"~~  
14 ~~shall not mean or include any funeral directing services as defined in Subparagraph~~  
15 ~~(10)(s) of this Section.~~

16 (h) ~~Solely for purposes of sales and use taxes levied by the state under R.S.~~  
17 ~~47:302, 321, and 331 or any political subdivision of the state, the term "use" shall not~~  
18 ~~include the exercise of any right of ownership in or the distribution of telephone~~  
19 ~~directories acquired by an advertising company that is not affiliated with a provider~~  
20 ~~of telephone services if the telephone directories will be distributed free of charge~~  
21 ~~to the recipients of the telephone directories.~~

22 (i) ~~Solely for purposes of the imposition of sales and use taxes imposed by~~  
23 ~~the state under R.S. 47:302, 321, and 331 or by any other taxing authorities in the~~  
24 ~~state, in the case of the sale or any other disposition by a dealer of any cellular, PCS,~~  
25 ~~or wireless telephone, any electronic accessories that are physically connected with~~  
26 ~~such telephones and personal communications devices used in connection with the~~  
27 ~~sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(v),~~  
28 ~~the term "use" shall not include the withdrawal, use, distribution, consumption,~~  
29 ~~storage, donation, or any other disposition of any such cellular, PCS, or wireless~~

1 ~~telephone, any electronic accessories that are physically connected with such~~  
2 ~~telephones and personal communications devices by the dealer.~~

3 ~~(j) For purposes of the imposition of sales and use taxes imposed or levied~~  
4 ~~by any political subdivision of the state, in the case of the sale or any other~~  
5 ~~disposition by a dealer of any cellular telephone, PCS telephone, wireless telephone,~~  
6 ~~or other wireless personal communication device that is used in connection with the~~  
7 ~~sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(w),~~  
8 ~~or any electronic accessory that is physically connected with any such telephone or~~  
9 ~~personal communications device, the term "use" shall not include the withdrawal,~~  
10 ~~use, distribution, consumption, storage, donation, or any other disposition of any~~  
11 ~~such telephone or electronic accessory by the dealer.~~

12 ~~(k) Solely for purposes of the sales and use tax levied by the state under R.S.~~  
13 ~~47:302, 321, and 331, the term "use" shall not include the purchase, the use, the~~  
14 ~~consumption, the distribution, the storage for use or consumption, or the exercise of~~  
15 ~~any right or power over manufacturing machinery and equipment used or consumed~~  
16 ~~in this state to manufacture, produce or extract unblended biodiesel.~~

17 ~~(l) Repealed by Acts 2016, 1<sup>st</sup> Ex. Sess., No. 26, §1.~~

18 ~~(m)(i) For the purposes of sales and use taxes imposed or levied by the state~~  
19 ~~or any political subdivision of the state, the term "use" shall not include the purchase~~  
20 ~~of or the exercise of any right or power over toys by a non-profit organization~~  
21 ~~exempt from federal taxation pursuant to Section 501(c)(3) of the Internal Revenue~~  
22 ~~Code if the sole purpose of the purchasing organization is to donate toys to minors~~  
23 ~~and the toys are, in fact, donated.~~

24 ~~(ii) The exclusion provided for in this Subparagraph shall be subject to the~~  
25 ~~same conditions as are provided for in Items (10)(aa)(ii) and (iii) of this Section.~~

26 ~~(n) For purposes of sales and use tax imposed by the state or any political~~  
27 ~~subdivision of the state, the term "use" shall not mean or include the purchase,~~  
28 ~~importation, storage, distribution, or exportation of, or exercise of any right or power~~  
29 ~~over, textbooks and course-related software by a private postsecondary academic~~

1 ~~degree-granting institution, accredited by a national or regional commission that is~~  
2 ~~recognized by the United States Department of Education and is licensed by the~~  
3 ~~Board of Regents, which institution has its main location within this state and offers~~  
4 ~~only online instruction, when all of the following apply:~~

5 ~~(i) The textbooks and course-related software are physically outside of this~~  
6 ~~state when purchased from a vendor outside of this state and then imported into this~~  
7 ~~state.~~

8 ~~(ii) The first student use of the textbooks and course-related software occurs~~  
9 ~~outside of this state.~~

10 ~~(iii) The textbooks and course-related software are provided to the student~~  
11 ~~free of charge.~~

12 ~~(o) Solely for purposes of the imposition of the state sales and use tax under~~  
13 ~~R.S. 47:302, 321, and 331, the term "use" shall not include the purchase or use of any~~  
14 ~~storm shutter device as defined and provided for in Subparagraph (10)(cc) of this~~  
15 ~~Section.~~

16 ~~(p) Solely for purposes of sales and use tax imposed by the state under R.S.~~  
17 ~~47:302, 321, and 331 or any political subdivision of the state, the term "use" shall not~~  
18 ~~mean or include the purchase, importation, storage, distribution, or exercise of any~~  
19 ~~right or power over anthropogenic carbon dioxide used in a qualified tertiary~~  
20 ~~recovery project approved by the assistant secretary of the office of conservation of~~  
21 ~~the Department of Energy and Natural Resources pursuant to R.S. 47:633.4.~~

22 \* \* \*

23 ~~(23)(a) The term "custom computer software" means computer software~~  
24 ~~prepared, created, adapted, or modified to the special order of a particular purchaser,~~  
25 ~~licensee, or user, or to meet the specific needs or requirements of a particular~~  
26 ~~purchaser, licensee, or user, regardless of the means by or through which such~~  
27 ~~computer software is furnished, delivered, or transmitted, and regardless of whether~~  
28 ~~such software incorporates or consists of preexisting routines, utilities, or other~~  
29 ~~computer software components.~~

1           ~~(b) In order to be considered "custom computer software", the computer~~  
2           ~~software must require preparation, creation, adaption, or modification by the vendor~~  
3           ~~in order to be used in a specific work environment or to perform a specific function~~  
4           ~~for the user.~~

5           ~~(c) Updates, upgrades, and new versions of custom computer software shall~~  
6           ~~be considered custom computer software, provided such upgrades, updates, and new~~  
7           ~~versions meet the definition of custom computer software contained in this Chapter.~~

8           (24) The term "news publication" shall mean any printed periodical that:

9           (a) Appears at regular intervals.

10          (b) Contains reports of a varied character, such as political, social, cultural,  
11          sports, moral, religious, or other subjects of general public interest.

12          (c) Contains not more than seventy-five percent advertising.

13          (d) Is not owned or published as an auxiliary to another nonpublishing  
14          business, organization, or entity.

15          ~~(25)~~(24) "Taxing authority" shall mean and include both the state and a  
16          statewide political subdivision and any political subdivision of the state authorized  
17          under the Constitution or laws of the state of Louisiana to levy and collect a sales and  
18          use tax, unless the context indicates otherwise. For purposes of the Uniform Local  
19          Sales Tax Code provided for in Chapter 2D of this Subtitle, "taxing authority" shall  
20          mean any political subdivision of the state authorized under the Constitution or laws  
21          of the state of Louisiana to levy and collect a sales and use tax, except a statewide  
22          political subdivision.

23          ~~(26)~~(25) "Taxing jurisdiction" shall mean the area within the physical  
24          boundaries of the taxing authority.

25          ~~(27)~~(26) "Tax", "sales and use tax", and "sales tax" shall mean the sales and  
26          use tax imposed by the state pursuant to the provisions of this Chapter and Chapter  
27          2-A and 2-B of this Subtitle and the tax imposed by political subdivisions under the  
28          constitution or laws of this state authorizing the imposition of a sales and use tax.

1           ~~(28)(a) For purposes of the imposition of the lease or rental tax levied by the~~  
2           ~~state under R.S. 47:302, 321, and 331, the "gross proceeds", "monthly lease or rental~~  
3           ~~price paid", and "monthly lease or rental price contracted or agreed to be paid" for~~  
4           ~~machinery and equipment used by a manufacturer in a plant facility predominately~~  
5           ~~and directly in the actual manufacturing for agricultural purposes or the actual~~  
6           ~~manufacturing process of an item of tangible personal property, including, but not~~  
7           ~~limited to rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers,~~  
8           ~~combines, haybalers, attachments and sprayers, clippers, cultivators, discs, plows,~~  
9           ~~and spreaders, which is for ultimate sale to another and not for internal use, at one~~  
10          ~~or more fixed locations within Louisiana shall be reduced as follows:~~

11           ~~(i) For the period ending on June 30, 2005, by five percent.~~

12           ~~(ii) For the period beginning July 1, 2005, and ending on June 30, 2006, by~~  
13          ~~nineteen percent.~~

14           ~~(iii) For the period beginning July 1, 2006, and ending on June 30, 2007, by~~  
15          ~~thirty-five percent.~~

16           ~~(iv) For the period beginning July 1, 2007, and ending on June 30, 2008, by~~  
17          ~~fifty-four percent.~~

18           ~~(v) For the period beginning July 1, 2008, and ending on June 30, 2009, by~~  
19          ~~sixty-eight percent.~~

20           ~~(vi) For all periods beginning on or after July 1, 2009, the sales price shall~~  
21          ~~be reduced by one hundred percent.~~

22           ~~(b) For purposes of this Paragraph, "machinery and equipment",~~  
23          ~~"manufacturer", "manufacturing", "manufacturing for agricultural purposes", "plant~~  
24          ~~facility", and "used directly" shall have the same meaning as defined in R.S.~~  
25          ~~47:301(3)(i)(ii).~~

26           ~~(c) No person shall be entitled to purchase, use, lease, or rent machinery or~~  
27          ~~equipment as defined herein without payment of the tax imposed by R.S. 47:302,~~  
28          ~~321, and 331 before receiving a certificate of exclusion from the secretary of the~~  
29          ~~Department of Revenue certifying that he is a manufacturer as defined herein.~~

1           ~~(d) The secretary of the Department of Revenue is hereby authorized to~~  
2           ~~adopt rules and regulations in order to administer the exclusion provided for in this~~  
3           ~~Subparagraph.~~

4           ~~(e) The manufacturer's exemption certificate granted by the Department of~~  
5           ~~Revenue shall serve as a substitute for the sales tax exemption for certain farm~~  
6           ~~equipment.~~

7           ~~(29)~~(27) With respect to the furnishing of telecommunications and ancillary  
8           services, as used in this Chapter the following words, terms, and phrases have the  
9           meaning ascribed to them in this Paragraph, unless the context clearly indicates a  
10          different meaning:

11          (a) "Air-to-Ground Radiotelephone service" means a radio service, as that  
12          term is defined in 47 CFR 22.99, in which common carriers are authorized to offer  
13          and provide radio telecommunications service for hire to subscribers in aircraft.

14          (b) "Ancillary service" means a service that is associated with or incidental  
15          to the provision of one or more telecommunications services, including but not  
16          limited to conference bridging services, detailed telecommunications billing services,  
17          directory assistance services, vertical services, and voice mail services.

18          (c) "Call-by-call basis" means any method of charging for  
19          telecommunications services where the price is measured by individual calls.

20          (d) "Call center" means one or more locations that utilize  
21          telecommunications services in one or more of the following activities: customer  
22          services, soliciting sales, reactivating dormant accounts, conducting surveys or  
23          research, fundraising, collection of receivables, receiving reservations, receiving  
24          orders, or taking orders.

25          (e) "Communications channel" means a physical or virtual path of  
26          communications over which signals are transmitted between or among customer  
27          channel termination points.

28          (f) "Conference bridging service" means a service that links two or more  
29          participants of an audio or video conference call and may include the provision of

1 a telephone number. "Conference bridging service" does not include any  
2 telecommunications services used to reach the conference bridge.

3 (g) "Customer" means the person or entity that contracts with the seller of  
4 telecommunications services. If the end user of the telecommunications service is  
5 not the contracting party, the end user of the telecommunications service is the  
6 customer of the telecommunications service, but only for the purpose of sourcing  
7 sales of telecommunications services under R.S. 47:301.1(A). "Customer" does not  
8 include a reseller of telecommunications service or for mobile telecommunications  
9 service of a serving carrier under an agreement to serve the customer outside the  
10 home service provider's licensed service area.

11 (h) "Customer channel termination point" means, in the context of a private  
12 communications service, the location where the customer either inputs or receives  
13 communications.

14 (i) "Detailed telecommunications billing service" means a service of  
15 separately stating information pertaining to individual calls on a customer's billing  
16 statement.

17 (j) "Directory assistance" means a service of providing telephone number or  
18 address information, or both.

19 (k) "End user" means the person who utilizes the telecommunications  
20 service. In the case of an entity, "end user" means the individual who utilizes the  
21 service on behalf of the entity.

22 (l) "Home service provider" has the same meaning given to such term in  
23 Section 124(5) of the Mobile Telecommunications Sourcing Act, P.L. 106-252, 4  
24 U.S.C. 124(5).

25 (m) "International telecommunications service" means a telecommunications  
26 service that originates or terminates in the United States and terminates or originates  
27 outside the United States, respectively. The United States includes each of the fifty  
28 United States, the District of Columbia, and each United States territory, or  
29 possession.

1 (n) "Interstate telecommunications service" means a telecommunications  
2 service that originates in one U.S. state, territory, or possession, and terminates in a  
3 different U.S. state, territory, or possession.

4 (o) "Intrastate telecommunications service" means a telecommunications  
5 service that originates in one U.S. state, territory or possession, and terminates in the  
6 same U.S. state, territory, or possession.

7 (p) "Mobile telecommunications service" has the same meaning given to  
8 such term in Section 124(7) of the Mobile Telecommunications Sourcing Act, P.L.  
9 106-252, 4 U.S.C. 124(7).

10 (q) "Mobile wireless service" means a telecommunications service,  
11 regardless of the technology used, whereby the origination or termination points, or  
12 both, of the transmission, conveyance or routing are not fixed, including but not  
13 limited to telecommunications services that are provided by a commercial mobile  
14 radio service provider.

15 (r) "Place of primary use" means the street address representative of where  
16 the customer's use of the telecommunications service primarily occurs, which must  
17 be the residential street address or the primary business street address of the  
18 customer. In the case of mobile telecommunications services, the place of primary  
19 use must be within the licensed service area of the home service provider.

20 (s) "Postpaid calling service" means a telecommunications service obtained  
21 by making a payment on a call-by-call basis either through the use of a credit card  
22 or payment mechanism such as a bank card, travel card, credit card, or debit card, or  
23 by charge made to a telephone number which is not associated with the origination  
24 or termination of the telecommunications service. A postpaid calling service  
25 includes a telecommunications service, except a prepaid wireless calling service, that  
26 would be a prepaid calling service, except that the right provided is not exclusively  
27 to access telecommunications services.

28 (t) "Prepaid calling service" means the right to access exclusively  
29 telecommunications services, which must be paid for in advance and which enables

1 the origination of calls using an access number or authorization code, whether  
2 manually or electronically dialed, and that is sold in predetermined units or dollars  
3 of which the number declines with use in a known amount.

4 (u) "Prepaid wireless calling service" means a telecommunications service  
5 that provides the right to utilize mobile wireless service as well as non-  
6 telecommunications services, including the download of digital products delivered  
7 electronically, content, and ancillary services, which must be paid for in advance and  
8 which is sold in predetermined units or dollars of which the number declines with  
9 use in a known amount.

10 (v) "Private communication service" means a telecommunications service  
11 that entitles the customer to exclusive or priority use of a communications channel  
12 or group of channels between or among termination points, regardless of the manner  
13 in which such channel or channels are connected, and includes switching capacity,  
14 extension lines, stations, and any other associated services that are provided in  
15 connection with the use of such channel or channels.

16 (w) "Service address" means:

17 (i) The location of the telecommunications equipment to which a customer's  
18 call is charged and from which the call originates or terminates, regardless of where  
19 the call is billed or paid.

20 (ii) If the location in Item (i) of this Subparagraph is not known, "service  
21 address" means the origination point of the signal of the telecommunications service  
22 first identified by either the seller's telecommunications system or, in information  
23 received by the seller from its service provider, where the system used to transport  
24 such signals is not that of the seller.

25 (iii) If the location in both Items (i) and (ii) of this Subparagraph are not  
26 known, "service address" means the location of the customer's place of primary use.

27 (x) "Telecommunications service" means the electronic transmission,  
28 conveyance, or routing of voice, data, audio, video, or any other information or  
29 signals to a point, or between or among points. "Telecommunications service"

1 includes such transmission, conveyance, or routing in which computer processing  
2 applications are used to act on the form, code, or protocol of the content for purposes  
3 of transmission, conveyance, or routing without regard to whether such service is  
4 referred to as voice over Internet protocol service or is classified by the Federal  
5 Communications Commission as an enhanced or value-added service.

6 "Telecommunications service" does not include any of the following:

7 (i) Data processing or information services which allow data to be generated,  
8 acquired, stored, processed, or retrieved and delivered by an electronic transmission  
9 to a purchaser where such purchaser's primary purpose for the underlying transaction  
10 is the processed data or information.

11 (ii) Installation or maintenance of wiring or equipment on a customer's  
12 premises.

13 (iii) Tangible personal property.

14 (iv) Advertising, including but not limited to directory advertising.

15 (v) Billing and collection services provided to third parties.

16 (vi) Internet access service.

17 (vii) Radio and television audio and video programming services, regardless  
18 of the medium, including the furnishing of transmission, conveyance, and routing of  
19 such services by the programming service provider. Radio and television audio and  
20 video programming services shall include but not be limited to cable service as  
21 defined in 47 U.S.C. 522(6) and audio and video programming services delivered by  
22 commercial mobile radio service providers, as defined in 47 CFR 20.3.

23 (viii) Ancillary services.

24 (ix) Digital products delivered electronically, including but not limited to  
25 software, music, video, reading materials, or ring tones.

26 (x) Prepaid calling service and prepaid wireless calling service.

27 (y) "Vertical service" means a service that is offered in connection with one  
28 or more telecommunications services which offers advanced calling features that  
29 allow customers to identify callers and to manage multiple calls and call connections.

1 (z) "Voice mail service" means a service that enables the customer to store,  
2 send, or receive recorded messages services. The term "voice mail service" does not  
3 include any telecommunications or vertical services that the customer may be  
4 required to have in order to utilize the voice mail service.

5 ~~(30)(a)~~(28)(a) The term "commercial farmer" means either of the following:

6 (i) A person regularly and occupationally engaged in the commercial  
7 production of food, agricultural commodities, or agricultural products for sale.

8 (ii) A lessor landowner who leases an immovable for agricultural use to a  
9 person described in Item (i) of this Subparagraph and maintains a joint venture  
10 contractual relationship with the person.

11 (b) The secretary of the Department of Revenue, in consultation with the  
12 Department of Agriculture and Forestry, shall promulgate rules in accordance with  
13 the Administrative Procedure Act as are necessary for the administration of  
14 exemptions available to commercial farmers and the registration of commercial  
15 farmers.

16 (c) No state sales and use tax exemption available to a commercial farmer  
17 shall be allowed or claimed for or related to an "activity not engaged in for profit"  
18 as that term is defined by 26 U.S.C 183, as amended.

19 ~~(31)~~(29) "Small refinery" means a refinery for which the average aggregate  
20 daily crude oil throughput for a calendar year, as determined by dividing the  
21 aggregate throughput for the calendar year by the number of days in the calendar  
22 year, does not exceed seventy-five thousand barrels.

23 §301.1. Telecommunications and ancillary services

24 A. The sales and use tax levied by ~~this Chapter~~ any taxing authority shall  
25 apply to the sales price of telecommunications services in accordance with the  
26 following sourcing rules:

27 \* \* \*

28 B.

29 \* \* \*



1 nontaxable mobile telecommunications service or the home service provider elects,  
2 after receiving a written request from the customer in the form required by the  
3 provider, to provide verifiable data based upon the home service provider's books  
4 and records that are kept in the regular course of business that reasonably identifies  
5 the amount charged or paid for such nontaxable mobile telecommunications service.

6 ~~D.(1) Notwithstanding any provision of law to the contrary, with respect to~~  
7 ~~sales of interstate telecommunications services to any person for use in the operation~~  
8 ~~of one or more call centers, the tax imposed by this Chapter shall not exceed twenty-~~  
9 ~~five thousand dollars per calendar year.~~

10 ~~(2) The limitation set forth in this Subsection shall apply only to holders of~~  
11 ~~a direct payment number issued by the department pursuant to R.S. 47:303.1. In~~  
12 ~~order to obtain such direct payment number, the applicant must establish that he~~  
13 ~~satisfies the criteria set forth in this Subsection. The provisions of R.S. 47:303.1(B)~~  
14 ~~shall not apply to any application for a direct payment number under this Subsection.~~

15 ~~(3) The department shall not issue any refunds of taxes paid prior to~~  
16 ~~receiving a direct payment number.~~

17 ~~(4) All entities wholly owned by the same person or entity shall be~~  
18 ~~considered a single person.~~

19 E.D. To prevent actual multistate taxation of an interstate  
20 telecommunications service subject to the tax imposed by this Chapter, any taxpayer,  
21 upon proof that such taxpayer has paid a tax in another state on such service, shall  
22 be allowed a credit against the tax imposed by this Chapter to the extent of the  
23 amount of such tax paid in such other state.

24 F.E. Notwithstanding any provision of law to the contrary, after allocation  
25 of monies to the Bond Security and Redemption Fund as required by Article VII,  
26 Section 9(B) of the Constitution of Louisiana, from the avails of the sales tax on  
27 telecommunication services there shall be an annual dedication of one million dollars  
28 to be deposited into the Telecommunications for the Deaf Fund for use as provided  
29 in R.S. 47:1061(B).

1 \* \* \*

2 §301.3. Services

3 A. The sales and use tax levied by any taxing authority shall apply to the  
4 following services:

5 (1) The furnishing of sleeping rooms, cottages, or cabins by hotels.

6 (2) The sale of admissions to places of amusement, to athletic entertainment  
7 and recreational events, and the furnishing, for dues, fees, or other consideration of  
8 the privilege of access to clubs or the privilege of having access to or the use of  
9 amusement, entertainment, athletic, or recreational facilities.

10 (3) The furnishing of storage or parking privileges by auto hotels and  
11 parking lots.

12 (4) The furnishing of printing or overprinting, lithographic, multilith, blue  
13 printing, photostating or other similar services of reproducing written or graphic  
14 matter.

15 (5) The furnishing of laundry, cleaning, pressing, and dyeing services,  
16 including but not limited to the cleaning and renovation of clothing, furs, furniture,  
17 carpets and rugs, and the furnishing of storage space for clothing, furs, and rugs. The  
18 service shall be taxable at the location where the laundered, cleaned, pressed, or dyed  
19 article is returned to the customer.

20 (6) The furnishing of cold storage space, except space which is furnished  
21 pursuant to a bailment arrangement, and the furnishing of the service of preparing  
22 tangible personal property for cold storage where the service is incidental to the  
23 operation of storage facilities.

24 (7)(a) The furnishing of repairs to tangible personal property, including but  
25 not limited to the repair and servicing of automobiles and other vehicles, electrical  
26 and mechanical appliances and equipment, watches, jewelry, refrigerators, radios,  
27 shoes, and office appliances and equipment.

28 (b) For the purposes of this Subparagraph, tangible personal property shall  
29 include machinery, appliances, and equipment which have been declared immovable

1 by declaration under the provisions of Article 467 of the Louisiana Civil Code, and  
2 things which have been separated from land, buildings, or other constructions  
3 permanently attached to the ground or their component parts as defined in Article  
4 466 of the Civil Code.

5 (8) Solely for purposes of the sales and use tax levied by the state, the  
6 furnishing of telecommunications services for compensation, in accordance with the  
7 provisions of R.S. 47:301.1.

8 §301.4. Sales transaction sourcing rules

9 A. Applicability. The provisions of this Section shall apply regardless of the  
10 characterization of a transaction as a sale of tangible personal property, a digital  
11 product, or a service. These provisions do not affect the obligation of a purchaser  
12 to remit use tax.

13 B.(1) Definitions. For purposes of this Subsection, the following terms have  
14 the meanings ascribed to them unless the context indicates otherwise:

15 (a) "Receive" or "receipt" means taking possession of tangible personal  
16 property, making first use of services, or taking possession or making first use of  
17 digital products by the purchaser or purchaser's designee.

18 (b) "Use of digital products" means the location of the first act within this  
19 state by which the taxpayer, as a consumer, views, accesses, downloads, possesses,  
20 stores, opens, manipulates, or otherwise uses or enjoys a digital product.

21 (c) "Use of a service" means the location of the first act within the state by  
22 which the taxpayer, as a consumer, uses, enjoys, or otherwise receives the benefit of  
23 the service.

24 (2) General Sourcing Rules. Except as provided in Subsection (C) of this  
25 Section, for purposes of collecting or remitting sales or use taxes to the appropriate  
26 taxing jurisdictions, otherwise known as sourcing, on sales of tangible personal  
27 property, digital products, and services, the following rules apply:

1           (a) If the sale of tangible personal property, digital products, or services is  
2           received by the purchaser, or the purchaser's designee, at a business location of the  
3           seller, the sale is sourced to that business location.

4           (b) If the sale of tangible personal property, digital products, or services is  
5           not received by the purchaser at a business location of the seller, the sale is sourced  
6           to the location where receipt by the purchaser or the purchaser's designee occurs,  
7           including the location indicated by instructions for delivery to the purchaser or  
8           designee, if that location is known to the seller.

9           (c) If Subparagraphs (a) and (b) of this Paragraph do not apply, the sale is  
10          sourced to the location indicated by an address for the purchaser that is available  
11          from the business records of the seller that are maintained in the ordinary course of  
12          the seller's business, when use of this address does not constitute bad faith.

13          (d) If Subparagraphs (a), (b), or (c) of this Paragraph do not apply, the sale  
14          is sourced to the location indicated by an address for the purchaser obtained during  
15          the sale, including, if no other address is available, the address of a purchaser's  
16          payment instrument, when use of this address does not constitute bad faith.

17          (e) If Subparagraphs (a), (b), (c), or (d) of this Paragraph do not apply, or if  
18          the seller is without sufficient information to apply the rules set forth in  
19          Subparagraphs (a), (b), (c) or (d) of this Paragraph, the sale is sourced to the location:

20           (i) Indicated by the address from which the tangible personal property was  
21           shipped.

22           (ii) From which the digital product was first available for transmission by the  
23           seller.

24           (iii) From which the service was provided.

25          (3) Sourcing for lease or rental of tangible personal property. The lease or  
26          rental of tangible personal property, excluding motor vehicles, is sourced as follows:

27           (a) For a lease or rental that requires recurring periodic payments, payments  
28           are sourced to the primary location of the property leased or rented for each period  
29           covered by the payment. The primary location of the property is as indicated by an

1 address for the property provided by the lessee that is available to the lessor from its  
2 records maintained in the ordinary course of business, when use of this address does  
3 not constitute bad faith. The primary location of the property is not altered by  
4 intermittent use at different locations, such as use of business property that  
5 accompanies employees on business trips and service calls.

6 (b) For a lease or rental that does not require periodic payments, the payment  
7 is sourced the same as a retail sale in accordance with Paragraph (2) of this  
8 Subsection.

9 (c) The provisions of this Paragraph do not affect the imposition or  
10 computation of sales or use tax on leases or rentals based on a lump-sum or  
11 accelerated basis, or on the acquisition of property for lease.

12 C. Exceptions to the general sourcing rules. The following sales are sourced  
13 as follows:

14 (1) Vehicles. Sales and leases of vehicles subject to the Vehicle Registration  
15 License Tax Law provided for pursuant to the provisions of R.S. 47:451 et seq. shall  
16 be sourced as provided for in R.S. 47:301(10)(f).

17 (2) Telecommunications services. Sales of telecommunications services  
18 shall be sourced as provided in R.S. 47:301.1.

19 §302. Imposition of tax

20 \* \* \*

21 D.(1) Notwithstanding any other provision of law to the contrary, no sales  
22 or use tax of any taxing authority shall be levied on any advertising service rendered  
23 by an advertising business, including but not limited to advertising agencies, design  
24 firms, and print and broadcast media, or any member, agent, or employee thereof, to  
25 any client whether or not such service also involves a transfer to the client of tangible  
26 personal property. However, a transfer of mass-produced advertising items by an  
27 advertising business which manufactures the items itself to a client for the client's  
28 use, which transfer involves the furnishing of minimal services other than  
29 manufacturing services by the advertising business shall be a taxable sale or use of

1 ~~tangible personal property; provided that in no event shall tax be levied on charges~~  
2 ~~for creative services which are separately invoiced~~ the state and local use taxes  
3 levied on motor vehicles brought into this state by a new resident shall be ninety  
4 dollars provided the vehicle was previously registered in the name of the new  
5 resident in any other state or was previously leased to the new resident in another  
6 state.

7 (2) The use tax levied in this Subsection shall be in lieu of any other state  
8 and local use taxes levied on motor vehicles brought into this state by a new resident.  
9 The credits provided for in R.S. 47:303(A)(3) and 337.86 shall not apply.

10 (3) The taxes collected on motor vehicles of new residents in accordance  
11 with this Subsection shall be paid to the state and local tax authorities in equal  
12 portions.

13 \* \* \*

14 §303. Collection

15 A.

16 \* \* \*

17 (3)(a) A credit against the use tax imposed by this Chapter shall be granted  
18 to taxpayers who have paid a similar tax upon the sale or use of the same tangible  
19 personal property in another state. The credit provided herein shall be granted only  
20 in the case where the state to which a similar tax has been paid grants a similar credit  
21 as provided herein, provided that members of the armed forces who are citizens of  
22 this state and whose orders or enlistment contracts stipulate a period of active duty  
23 of two years or more and who purchase automobiles outside of the state of Louisiana  
24 while on such tour of active duty shall be granted such credit in connection with the  
25 purchase of such automobiles whether or not the state to which such tax thereon has  
26 been paid grants a similar credit as herein provided. The amount of the credit shall  
27 be calculated by multiplying the rate of the similar tax paid in the other state by the  
28 cost price which is subject to Louisiana use tax at the time of the importation of the  
29 tangible personal property. The proof of payment of a similar tax to another state

1 shall be made according to rules and regulations promulgated by the secretary. In  
2 no event shall the credit be greater than the tax imposed by Louisiana upon the  
3 particular tangible personal property which is the subject of the Louisiana use tax.

4 ~~(b) The credits provided by this Section and R.S. 47:337.86 shall be applied~~  
5 ~~together against the state and local taxes due on the use of a motor vehicle,~~  
6 ~~automobile, motorcycle, truck, truck-tractor, trailer, semitrailer, motor bus, house~~  
7 ~~trailer, or any other vehicle subject to the vehicle registration license tax, so that the~~  
8 ~~applicant for title or registration in Louisiana of a vehicle that the applicant~~  
9 ~~previously purchased and titled in another state is allowed credit against the state and~~  
10 ~~local use taxes imposed in Louisiana for the full rate of sales or use tax paid in the~~  
11 ~~other state.~~

12 B. Collection of tax on vehicles. The tax imposed by R.S. 47:302(A) and  
13 (D) on the sale or use of any motor vehicle, automobile, motorcycle, truck,  
14 truck-tractor, trailer, semi-trailer, motor bus, house trailer, or any other vehicle  
15 subject to the vehicle registration license tax shall be collected as provided in this  
16 Subsection.

17 (1) The tax levied by R.S. 47:302(A) and (D) on any such vehicle shall be  
18 paid to the vehicle commissioner as the agent of the collector of revenue at the time  
19 of application for a certificate of title or vehicle registration license and such tax  
20 shall be administered and collected by the vehicle commissioner in compliance with  
21 rules and regulations issued by the collector of revenue and in compliance with the  
22 law as construed by the collector of revenue. No certificate of title or vehicle  
23 registration license shall be issued until this tax has been paid. The collector of  
24 revenue shall be the only proper party to defend or to institute any legal action  
25 involving the tax imposed by R.S. 47:302(A) and (D) on the sale or use of any motor  
26 vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus,  
27 house trailer or any other vehicle subject to the vehicle registration license tax. (R.S.  
28 47:451 et seq.).

29 \* \* \*

1 (b) The tax levied by R.S. 47:302(A)(2) and (D) on the use of any such  
2 vehicle in this state shall be due at the time first registration in this state is required  
3 by the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) subject to the  
4 following:

5 \* \* \*

6 (3)

7 \* \* \*

8 (b)

9 \* \* \*

10 (ii)(aa) The tax imposed by the political subdivisions on the sale or use of  
11 vehicles subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.)  
12 shall be collected by the vehicle commissioner and distributed to the political  
13 subdivisions as provided for in ~~R.S. 47:301(10)(f) and (18)(b)~~ Subitem (bb) of this  
14 Item. The vehicle commissioner shall withhold from any ~~such~~ taxes collected for the  
15 political subdivisions one percent of the proceeds of the tax ~~so~~ collected, which shall  
16 be used by the commissioner to pay the cost of collecting and remitting the tax to the  
17 political subdivisions.

18 (bb) Notwithstanding any other law to the contrary, for purposes of the  
19 imposition of the sales and use tax of any political subdivision, the sale of a vehicle  
20 subject to the Vehicle Registration License Tax Law provided for in R.S. 47:451 et  
21 seq. shall be deemed to be a "retail sale" or a "sale at retail" in either of the following:

22 (I) In the political subdivision of the principal residence of the purchaser if  
23 the vehicle is purchased for private use.

24 (II) In the political subdivision of the principal location of the business if the  
25 vehicle is purchased for commercial use, unless the vehicle purchased for  
26 commercial use is assigned, garaged, and used outside of the political subdivision,  
27 in which case the sale shall be deemed a "retail sale" or a "sale at retail" in the  
28 political subdivision where the vehicle is assigned, garaged, and used.

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(4) The ~~provision contained in R.S. 47:301(10) in the second unnumbered paragraph which excludes exemption for~~ isolated or occasional sales ~~from the definition of a sale at retail is not to~~ provided for in R.S. 47:305(A) shall not apply to the sale of vehicles which are the subject of this ~~subsection~~ Subsection. Isolated or occasional sales of vehicles ~~are hereby defined to be sales at retail and as such are~~ shall be subject to the tax.

\* \* \*

D. Collection of tax on motorboats and vessels. (1) ~~Except as provided for in R.S. 47:305(D)(1)(i), the~~ The secretary of the Louisiana Department of Wildlife and Fisheries shall not register or issue a certificate of registration on any new boat or vessel purchased in this state until satisfactory proof has been presented to him that all sales taxes provided by this Part, and all municipal, school board and parish sales taxes, have been paid, nor shall he register or issue a certificate of registration on any boat or vessel brought into this state until satisfactory proof has been presented to him that all use taxes required by this Part, and all municipal, school board and parish use taxes, have been paid.

\* \* \*

E. Collection of tax on off-road vehicles. (1) The vehicle commissioner shall not issue a title or a certificate of registration on any off-road vehicle purchased in this state or brought into this state from another state until satisfactory proof has been presented to him that all sales taxes required by law have been paid. ~~However, as provided for in R.S. 47:305.56, an out-of-state purchaser of an off-road vehicle shall be exempt from the payment of state sales and use taxes.~~ The purchaser of an off-road vehicle from a seller who is not registered with the Department of Public Safety and Corrections shall pay the sales tax at the time the vehicle is titled the same as is required for the registration and licensing of other vehicles ~~under~~ pursuant to the provisions of Subsection B of this Section.

1           (2) After payment of the taxes due, the commissioner shall issue a decal, in  
2 a form prescribed, ~~said~~ the decal to be affixed to the vehicle, as directed, by the  
3 commissioner, which shall be conclusive proof of registration and payment of the  
4 required taxes. All 1987 and later model off-road vehicles sold as new and  
5 subsequently sold as used shall be required to display this decal, ~~commencing~~  
6 ~~September 1, 1986~~. The decal shall be a two-year renewal type and the fees for  
7 issuance of new, renewal, transfer, lost, or illegible decals shall be the same amount  
8 as those fees charged for the registration stickers of other motor vehicles. Failure to  
9 have this decal affixed to the off-road vehicle within thirty days of purchase will  
10 result in a fine, not to exceed fifty dollars, or the impounding of the vehicle, or both,  
11 and the payment of all taxes due, if any. All peace officers, including the  
12 Department of Wildlife and Fisheries, may require proof of registration and shall  
13 have concurrent jurisdiction to enforce the provisions of this Section.

14           F. Collection of tax on membership in health and physical fitness clubs. The  
15 sales tax due ~~under~~ pursuant to the provisions of this Chapter on contracts for  
16 membership in a health and physical fitness club shall be assessed and shall be due  
17 and payable on a monthly basis computed on the amount paid each month less any  
18 actual or imputed interest or collection fees or unpaid reserve amounts not received  
19 by the health and fitness club, ~~provided that no sales or use tax of the state or any of~~  
20 ~~its political subdivisions not collected by such clubs shall be due or payable on~~  
21 ~~amounts collected on such contracts prior to the effective date of the Act originally~~  
22 ~~enacting this Subsection.~~

\* \* \*

§303.1. Direct Payment Numbers

\* \* \*

B.

\* \* \*

28           (5) A DP Number shall be issued to a taxpayer who has entered into an  
29 agreement with the state pursuant to the provisions of R.S. 47:305.73 and who

1 obtains the required approvals and meets all of the qualifications provided in  
2 ~~Paragraph (1) of this Section except Subparagraphs (1)(a) and (c) of this Subsection.~~

3 The taxpayer may possess the DP Number for the entire term of the agreement that  
4 the taxpayer enters into pursuant to R.S. 47:305.73.

5 \* \* \*

6 §304. Treatment of tax by dealer

7 A. The tax levied in this Chapter shall be collected by the dealer from the  
8 purchaser or consumer, except as provided for the collection of tax on motor vehicles  
9 in R.S. 47:303 and the collection of tax on property leased or rented for use offshore  
10 in R.S. 47:301(4)(d)(ii). The dealer shall collect the sales tax on off-road vehicles  
11 and remit them directly to the Department of Public Safety and Corrections upon  
12 application for certificate of title and registration as required for the registration and  
13 licensing of other vehicles ~~under~~ pursuant to the provisions of Subsection B of this  
14 Section. The dealer shall collect the sales taxes on off-road vehicles from  
15 out-of-state residents who purchase off-road vehicles in this state and remit the sales  
16 taxes due directly to the Department of Revenue, ~~unless the requirements of the sales~~  
17 ~~and use tax exemption provided for in R.S. 47:305.56 are met.~~

18 \* \* \*

19 §305. Exclusions and exemptions from the tax

20 A.~~(1)~~ ~~The gross proceeds derived from the sale in this state of livestock,~~  
21 ~~poultry, and other farm products direct from the farm are exempted from the tax~~  
22 ~~levied by taxing authorities, provided that such sales are made directly by the~~  
23 ~~producers. When sales of livestock, poultry, and other farm products are made to~~  
24 ~~consumers by any person other than the producer, they are not exempted from the~~  
25 ~~tax imposed by taxing authorities. Isolated or occasional sales of tangible personal~~  
26 ~~property or services by a person not engaged in such business shall be exempt from~~  
27 ~~the sales and use tax levied by all taxing authorities.~~

28 \* \* \*

1           B. ~~For purposes of the sales and use tax of all taxing authorities, the "use~~  
2 ~~tax," as defined herein, shall not apply to livestock and livestock products, to poultry~~  
3 ~~and poultry products, to farm, range and agricultural products when produced by the~~  
4 ~~farmer and used by him and members of his family.~~

5           ~~C.~~ For purposes of the sales and use tax of all taxing authorities, where a part  
6 of the cost price of a motor vehicle is represented by a motor vehicle returned to the  
7 dealer's inventory, the use tax is payable on the total cost price less the wholesale  
8 value of the article returned.

9           C. (1) The sales and use tax imposed by the state or by a political subdivision  
10 whose boundaries are coterminous with those of the state shall not apply to sales or  
11 purchases of any of the following:

12           (a) Food sold for preparation and consumption in the home including by way  
13 of extension and not of limitation bakery products.

14           (b) Dairy products.

15           (c) Soft drinks.

16           (d) Fresh fruits and vegetables.

17           (e) Package foods requiring further preparation by the purchaser.

18           (2)(a) Except as provided in Subparagraph (b) of this Paragraph, food sales  
19 by restaurants, drive-ins, snack bars, candy and nut counters, private clubs, and sales  
20 made by an establishment not specifically exempted elsewhere who furnish facilities  
21 for the consumption of the food on the premises shall not be exempt from the taxes  
22 imposed by taxing authorities.

23           (b) Bakery products sold for consumption in the home when purchased at  
24 grocery stores, bakeries, and donut shops, regardless of whether the businesses  
25 furnish facilities for the consumption of food on the premises, shall be exempt from  
26 state sales and use taxes.

27           (3)(a) Except as provided for in Subparagraph (b) of this Paragraph, the sales  
28 and use tax imposed by R.S. 47:321, 321.1, 331, and 51:1286, or by a political  
29 subdivision shall not apply to the sale or use, for non-residential purposes, of steam,

1 water, electric power or energy, natural gas, any materials or energy sources used to  
2 fuel the generation of electric power for resale or used by an industrial  
3 manufacturing plant for self-consumption or cogeneration, or energy sources used  
4 for boiler fuel except refinery gas.

5 (b) The exemption from the sales and use tax imposed by R.S. 47:321, 321.1,  
6 331, and 51:1286 provided for in Subparagraph (a) of this Paragraph shall not apply  
7 to sales and use, for non-residential purposes, of mineral water or carbonated water  
8 or any water put in bottles, jugs, or containers.

9 D.(1) The sale at retail, the use, the consumption, the distribution, and the  
10 storage to be used or consumed in the taxing jurisdiction of the following tangible  
11 personal property is hereby specifically exempted from the tax imposed by taxing  
12 authorities, except as otherwise provided in this Paragraph:

13 (a) Gasoline.

14 (b) ~~Steam.~~ Natural gas, electricity, and water (not including mineral water  
15 or carbonated water or any water put in bottles, jugs, or containers, all of which are  
16 not exempted) sold directly to the consumer for residential use as provided for in  
17 Article VII, Section 2.2 of the Constitution of Louisiana. The exemption provided  
18 for in this Subparagraph shall not apply to sales and use of mineral water or  
19 carbonated water or any water put in bottles, jugs, or containers sold directly to the  
20 consumer for residential use.

21 (c) ~~Water (not including mineral water or carbonated water or any water put~~  
22 ~~in bottles, jugs, or containers, all of which are not exempted).~~ Tangible personal  
23 property and donation of food items to food banks, as defined in R.S. 9:2799(B).

24 (d) ~~Electric power or energy and any materials or energy sources used to fuel~~  
25 ~~the generation of electric power for resale or used by an industrial manufacturing~~  
26 ~~plant for self-consumption or cogeneration.~~ Food items sold by youth organizations  
27 chartered by Congress.

28 (e) ~~Repealed by Acts 2007, No. 480, §2.~~

1           ~~(f) Fertilizer and containers used for farm products when sold directly to the~~  
2           ~~farmer.~~

3           ~~(g) Natural gas.~~

4           ~~(h) All energy sources when used for boiler fuel except refinery gas.~~

5           ~~(i)(i)(e)(i) New trucks, new automobiles, new motorcycles, new aircraft, and~~  
6           ~~new boats, vessels, or other water craft withdrawn from stock or kept in a dealer's~~  
7           ~~inventory by factory authorized new truck, new automobile, new motorcycle, new~~  
8           ~~aircraft dealers, and factory-authorized dealers of new boats, vessels, or other water~~  
9           ~~craft, for use as demonstrators.~~

10           ~~(ii) Used trucks and used automobiles withdrawn from stock or kept in a~~  
11           ~~dealer's inventory by new or used motor vehicle dealers for use as demonstrators.~~

12           ~~(j) Solely for purposes of the state sales and use tax, drugs prescribed by a~~  
13           ~~physician or dentist.~~

14           ~~(k)(i) Solely for purposes of the state sales and use tax, orthotic, including~~  
15           ~~prescription eyeglasses and contact lenses, and prosthetic devices and wheelchairs~~  
16           ~~and wheelchair lifts prescribed by physicians, optometrists or licensed chiropractors~~  
17           ~~for personal consumption or use.~~

18           ~~(ii) Solely for purposes of the sales and use tax of political subdivisions, the~~  
19           ~~sale to, or the purchase by, an individual or by a medical service provider such as a~~  
20           ~~physician, clinic, surgical center, or other healthcare facility of a prosthetic device~~  
21           ~~which is sold or purchased with the intention of being personally used or consumed~~  
22           ~~by individuals pursuant to a prescription by a physician when the individual is~~  
23           ~~covered by the state of Louisiana Medicaid insurance program or a Medicaid~~  
24           ~~insurance program administered by a third party on behalf of the state of Louisiana.~~

25           ~~(l) Solely for purposes of the state sales and use tax, the sale or purchase of~~  
26           ~~any ostomy, ileostomy or colostomy device or any other appliance including~~  
27           ~~catheters or any related item which is required as the result of any surgical procedure~~  
28           ~~by which an artificial opening is created in the human body for the elimination of~~  
29           ~~natural waste.~~



1           E. The sale of the following services shall be exempt from the sales and use  
2           tax imposed by any taxing authority:

3           (1) Rooms furnished by a temporary lodging facility which is operated by  
4           a nonprofit organization described in Section 501(c)(3) of the Internal Revenue  
5           Code, provided that the facility is devoted exclusively to the temporary housing, for  
6           periods no longer than thirty days' duration, of homeless transient persons whom the  
7           organization determines to be financially incapable of engaging lodging at a facility  
8           defined by R.S. 47:301(6)(a), and further provided that the lodging charge to these  
9           persons is no greater than twenty dollars per day.

10           (2) Membership fees or dues of nonprofit, civic organizations, including by  
11           way of illustration and not of limitation the Young Men's Christian Association, the  
12           Catholic Youth Organization, and the Young Women's Christian Association.

13           (3) Surface preparation, coating, and painting of a fixed or rotary wing  
14           military aircraft or certified transport category aircraft as long as the Federal  
15           Aviation Administration registration address of the aircraft is not in this state.

16           E.F. It is not the intention of any taxing authority to levy a tax upon articles  
17           of tangible personal property imported into this state, or produced or manufactured  
18           in this state, for export; nor is it the intention of any taxing authority to levy a tax on  
19           bona fide interstate commerce; however, nothing herein shall prevent the collection  
20           of the taxes due on sales of tangible personal property into this state which are  
21           promoted through the use of catalogs and other means of sales promotion and for  
22           which federal legislation or federal jurisprudence enables the enforcement of the  
23           sales tax of a taxing authority upon the conduct of such business. It is, however, the  
24           intention of the taxing authorities to levy a tax on the sale at retail, the use, the  
25           consumption, the distribution, and the storage to be used or consumed in this state,  
26           of tangible personal property after it has come to rest in this state and has become a  
27           part of the mass of property in this state. At such time as federal legislation or  
28           federal jurisprudence as to sales in interstate commerce promoted through the use of  
29           catalogs and other means of sales promotions enables the enforcement of this

1 Chapter or any other law or local ordinance imposing a sales tax against vendors that  
2 have no other nexus with the taxing jurisdiction, the following provisions shall apply  
3 to such sales on which sales and use tax would not otherwise be collected.

4 ~~F. The sales, use and lease taxes imposed by taxing authorities shall not~~  
5 ~~apply to the amounts paid by radio and television broadcasters for the right to exhibit~~  
6 ~~or broadcast copyrighted material and the use of film, video or audio tapes, records~~  
7 ~~or any other means supplied by licensors thereof in connection with such exhibition~~  
8 ~~or broadcast and the sales and use tax shall not apply to licensors or distributors~~  
9 ~~thereof.~~

10 ~~G. The sales, use, and lease taxes imposed by taxing authorities shall not~~  
11 ~~apply to the purchase or rental by private individuals of machines, parts therefor, and~~  
12 ~~materials and supplies which a physician has prescribed for home renal dialysis.~~

13 H. "Demonstrators" as used in Subsection ~~D~~ C of this Section for purposes  
14 of the sales and use tax levied by all taxing authorities shall mean ~~all of the~~  
15 ~~following:~~

16 ~~(1) New~~ new and used trucks and automobiles for which dealer inventory  
17 plates may be obtained pursuant to R.S. 47:473, and new aircraft titled in the dealer's  
18 name for use as demonstrators which are kept primarily on the dealer's premises  
19 during normal business hours and which are available for demonstration purposes.  
20 However, the occasional use of a demonstrator by authorized personnel of the dealer  
21 shall not disqualify such demonstrator from the exemption herein designated.

22 ~~(2) New boats, vessels, or other water craft, hereafter, "boats," which comply~~  
23 ~~with all the following:~~

24 ~~(a) They are registered in a boat, vessel, or water craft dealer's name with the~~  
25 ~~appropriate agency.~~

26 ~~(b) They are reported by the dealer to the department as demonstrators and~~  
27 ~~are clearly identified as demonstrators in the manner required by the department.~~

28 ~~(c) They are used by those designated by such dealer for any activity which~~  
29 ~~results in the advertisement, promotion of sales, or demonstration of the qualities of~~

1       ~~the boat for the purpose of increasing sales of such boats; provided that such use~~  
2       ~~does not occur on more than six consecutive days and does not occur on more than~~  
3       ~~twelve days in any calendar month. The dealer shall keep such logs or other records~~  
4       ~~of such use as shall be required by the department.~~

5               ~~(d) They are ultimately sold at retail.~~

6               F.H. The sales and use taxes imposed by the state of Louisiana or any of its  
7       political subdivisions shall not apply to the labor, or sale of materials, services, and  
8       supplies, used for repairing, renovating or converting of any drilling rig, or  
9       machinery and equipment which are component parts thereof, which is used  
10      exclusively for the exploration or development of minerals outside the territorial  
11      limits of the state in Outer Continental Shelf waters. For the purposes of this  
12      Subsection, "drilling rig" means any unit or structure, along with its component  
13      parts, which is used primarily for drilling, workover, intervention or remediation of  
14      wells used for exploration or development of minerals. For purposes of this  
15      Subsection, "component parts" means any machinery or equipment necessary for a  
16      drilling rig to perform its exclusive function of exploration or development of  
17      minerals.

18              I. Notwithstanding any other provision of law to the contrary, no sales or use  
19      tax of any taxing authority shall be levied on any advertising service rendered by an  
20      advertising business, including but not limited to advertising agencies, design firms,  
21      and print and broadcast media, or any member, agent, or employee thereof, to any  
22      client whether or not the service also involves a transfer to the client of tangible  
23      personal property. However, a transfer of mass-produced advertising items by an  
24      advertising business which manufactures the items itself to a client for the client's  
25      use, which transfer involves the furnishing of minimal services other than  
26      manufacturing services by the advertising business shall be a taxable sale or use of  
27      tangible personal property; provided that in no event shall tax be levied on charges  
28      for creative services which are separately invoiced.



1           A. Drugs prescribed by a physician, dentist, or other person authorized to  
2           prescribe drugs in this state shall be exempt from the sales and use tax imposed by  
3           any taxing authority:

4           (1) The exemption provided for in this Paragraph, shall include but is not  
5           limited to the following:

6           (a) The sale of prescription drugs under Title XXI of the Social Security Act  
7           and the pharmaceutical vendor program for Title XIX of the Social Security Act as  
8           administered by the Louisiana Department of Health.

9           (b) Orthotic, including prescription eyeglasses and contact lenses, and  
10          prosthetic devices and wheelchairs and wheelchair lifts prescribed by physicians,  
11          optometrists, or licensed chiropractors for personal consumption or use.

12          (c) Orthotic devices, prosthetic devices, prostheses and restorative materials  
13          utilized by or prescribed by dentists in connection with health care treatment or for  
14          personal consumption or use and any and all dental devices used exclusively by the  
15          patient or administered exclusively to the patient by a dentist or dental hygienist in  
16          connection with dental or health care treatment.

17          (d) The sale to, or the purchase by, an individual or by a medical service  
18          provider such as a physician, clinic, surgical center, or other healthcare facility of a  
19          prosthetic device which is sold or purchased with the intention of being personally  
20          used or consumed by individuals pursuant to a prescription by a physician when the  
21          individual is covered by the state of Louisiana Medicaid insurance program or a  
22          Medicaid insurance program administered by a third party on behalf of the state of  
23          Louisiana.

24          (e) The sale or purchase of any ostomy, ileostomy, or colostomy device or  
25          any other appliance including catheters or any related item which is required as the  
26          result of any surgical procedure by which an artificial opening is created in the  
27          human body for the elimination of natural waste.

28          (f) Any and all medical devices used exclusively by the patient in the  
29          medical treatment of various diseases or administered exclusively to the patient by

1 a physician, nurse, or other health care professional or health care facility in the  
2 medical treatment of various diseases under the supervision of and prescribed by a  
3 licensed physician.

4 (g) The procurement and administration of cancer and related chemotherapy  
5 prescription drugs used exclusively by the patient in his medical treatment when  
6 administered exclusively to the patient by a physician, nurse, or other health care  
7 professional in a physician's office where patients are not regularly kept as bed  
8 patients for twenty-four hours or more.

9 (h) The sales, use, and lease taxes imposed by taxing authorities shall not  
10 apply to the purchase or rental by private individuals of machines, parts therefor, and  
11 materials and supplies which a physician has prescribed for home renal dialysis.

12 B. The following items shall be exempt from the sales and use tax imposed  
13 by any taxing authority:

14 (1) Pharmaceutical samples approved by the United States Food and Drug  
15 Administration which are manufactured in the state or imported into the state for  
16 distribution without charge to physicians, dentists, clinics, or hospitals.

17 (2) The tax imposed by R.S. 47:302(A) and R.S. 47:321 shall not apply to  
18 the sale at retail, the use, the consumption, the distribution, and the The storage of  
19 insulin, both prescription and nonprescription to be used or consumed in this state,  
20 for personal use or consumption; ~~provided, however, that this exemption shall apply~~  
21 ~~only to sales taxes imposed by the State of Louisiana and shall not apply to such~~  
22 ~~taxes authorized and imposed by any school board, municipality, or other local~~  
23 ~~taxing authority notwithstanding any other provision of law to the contrary,~~  
24 ~~specifically but not exclusively R.S. 33:2716.1.1.~~

25 (3) The sale, lease, or rental of tangible personal property if the sale, lease,  
26 or rental is made under the provisions of Medicare.

27 (4) The sale of any human tissue transplants, which shall be defined to  
28 include all human organs, bone, skin, cornea, blood, or blood products transplanted  
29 from one individual into another recipient individual.

1           (5) Adaptive driving equipment and motor vehicle modifications prescribed  
2           for personal use by a physician, a licensed chiropractor, or a driver rehabilitation  
3           specialist licensed by the state.

4           C. The sale, lease, or rental of items, including but not limited to supplies  
5           and equipment, or the sale of services that are reasonably necessary for the operation  
6           of free hospitals shall be exempt from sales and use taxes imposed by all taxing  
7           authorities.

8           D. The purchase, lease, or repair of capital equipment and the purchase,  
9           lease, or repair of software used to operate capital equipment by qualifying radiation  
10           therapy treatment centers shall be exempt from sales and use taxes imposed by all  
11           taxing authorities.

12           (1) For purposes of this Section, the following words shall have the  
13           following meanings unless the context clearly indicates otherwise:

14           (a) "Capital equipment" shall mean tangible personal property eligible for  
15           depreciation for federal income tax purposes that is used in the diagnosis or  
16           treatment of cancer patients. Capital equipment shall include, but shall not be  
17           limited to, linear accelerators, PET/CT scanners, imaging devices, and software  
18           necessary to operate capital equipment. In the case of the Biomedical Research  
19           Foundation in Shreveport, "capital equipment" shall mean a PET/CT scanner and  
20           related equipment for medical diagnosis and installation of the same.

21           (b) "Qualifying radiation therapy center" shall mean all of the following:

22           (i) A radiation therapy center which is also a nonprofit organization which  
23           maintains a joint accreditation with a state university by the Commission on  
24           Accreditation of Medical Physics Educational Programs, Inc. (CAMPEP) for a  
25           graduate medical physics program and which provides facilities and personnel for  
26           use for a joint CAMPEP-accredited graduate medical physics program for research,  
27           teaching, and clinical training for graduate students.

28           (ii) The Biomedical Research Foundation in Shreveport, Louisiana.

1            (iii) A radiation therapy facility which, no later than August 1, 2011,  
2            employs six or more medical physicists to provide radiation therapy treatment  
3            services.

4            (iv) The Willis-Knighton Health System in Shreveport, Louisiana.

5            (2) An exemption certificate shall be obtained from the secretary of the  
6            Department of Revenue in order for a radiation therapy center to qualify for the  
7            exemption provided for in this Section.

8            ~~§305.3. Exclusions and exemptions; seeds used in planting of crops~~ Exemptions;  
9            agricultural

10           ~~The tax imposed by taxing authorities shall not apply to the sale at retail of~~  
11           ~~seeds to a commercial farmer as defined in R.S. 47:301(30) for use in the planting~~  
12           ~~of any kind of crops.~~

13           A. The sales and use tax imposed by taxing authorities shall not apply to  
14           sales at retail of agricultural inputs, agricultural machinery and equipment, and other  
15           agricultural tangible personal property, provided that the purchase is directly related  
16           to the business activities of the purchaser.

17           B. For purposes of this Section:

18           (1) "Agricultural inputs" mean all of the following:

19           (a) Raw agricultural commodities, including but not limited to feed, seed,  
20           and fertilizer, to be utilized in preparing, finishing, manufacturing, or producing  
21           crops or animals for market by a commercial farmer.

22           (b) Raw materials for the production of raw or processed agricultural,  
23           silvicultural, or aquacultural products.

24           (c) Pharmaceuticals administered to livestock used for agricultural purposes.

25           (d) Every agricultural commodity sold by any person, other than a producer,  
26           to any other person who purchases not for direct consumption but for the purpose of  
27           acquiring raw product for use or for sale in the process of preparing, finishing, or  
28           manufacturing the agricultural commodity for the ultimate retail consumer trade,  
29           including payment of the tax applicable to the sale, storage, use, transfer, or any

1 other utilization of or handling thereof, except when such agricultural commodity is  
2 actually sold as a marketable or finished product to the ultimate consumer, and in no  
3 case shall more than one tax be exacted. For purposes of this Section, "agricultural  
4 commodity" means horticultural, viticultural, poultry, farm and range products, and  
5 livestock and livestock products.

6 (e) Seeds sold to a commercial farmer for use in the planting of any kind of  
7 crops.

8 (f) Diesel fuel, butane, propane, or other liquefied petroleum gases used or  
9 consumed for farm purposes by a commercial farmer.

10 (2) "Agricultural machinery and equipment" mean all of the following:

11 (a) The first fifty thousand dollars of the sale price of new farm equipment  
12 used in poultry production.

13 (b) The first fifty thousand dollars of the sale price of farm equipment. The  
14 purchaser or his representative shall provide on any exemption certificate required  
15 for this exemption a certification that the purchaser is a commercial farmer or is  
16 purchasing for an agricultural facility. The department shall hold the purchaser  
17 responsible for any taxes due. For purposes of this Section, "farm equipment"  
18 includes the following:

19 (i) Rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers,  
20 combines, haybalers, and attachments and sprayers.

21 (ii) Clippers, cultivators, discs, plows, and spreaders.

22 (iii) Irrigation wells, drives, motors, and equipment.

23 (iv) Other farm implements and equipment used for agricultural purposes in  
24 the production of food and fiber.

25 (v) On the farm facilities used to dry or store grain or any materials used to  
26 construct such on the farm facilities.

27 (vi) Polyroll tubing sold to a commercial farmer or used for commercial farm  
28 irrigation.

1           (c) Agricultural fencing materials, including gates, hog wire fencing, barbed  
2           wire fencing, lumber or steel used as posts or rails, nails, screws, hinges, and  
3           concrete consisting of premixed dry mortar used for the purpose of fencing  
4           agricultural livestock. The term "agricultural fencing materials" also means electric  
5           fence wire, insulated posts, power sources, grounding systems, warning signs, and  
6           other components of electric agricultural fencing.

7           (3) "Other agricultural tangible personal property" mean all of the following:

8           (a) The gross proceeds derived from the sale in this state of livestock,  
9           poultry, and other farm products direct from the farm, provided that the sales are  
10           made directly by the producers. When sales of livestock, poultry, and other farm  
11           products are made to consumers by any person other than the producer, they are not  
12           exempted from the tax imposed by taxing authorities.

13           (b) The gross proceeds derived from the sale in this state of livestock at  
14           public sales sponsored by breeders' or registry associations or livestock auction  
15           markets are exempted from the sales and use tax levied by the state only. When  
16           public sales of livestock are made to consumers by any person other than through a  
17           public sale sponsored by a breeders' or registry association or a livestock auction  
18           market, they are not exempted from the sales and use tax imposed by the state. This  
19           Section shall be construed as exempting race horses entered in races and claimed at  
20           any racing meet held in Louisiana, whether the horse claimed was owned by the  
21           original breeder or not.

22           (c) Feed and feed additives for the purpose of sustaining animals which are  
23           held primarily for commercial, business, or agricultural use. For purposes of this  
24           Subsection:

25           (i) "Commercial use" means the purchasing, producing, or maintaining of  
26           animals, including breeding stock, for resale.

27           (ii) "Business use" means the keeping and maintaining of animals which are  
28           used in performing services in conjunction with a business enterprise, such as sentry  
29           dogs and rental horses.

1           (iii) "Agricultural use" means the maintaining of work animals and beasts  
2           of burden which are utilized in the activity of producing crops or animals for market,  
3           in the production of food for human consumption, in the production of animal hides  
4           or other animal products for market, or in the maintaining of breeding stock for the  
5           propagation of such agricultural use animals.

6           (iv) This exemption shall not apply to the purchase of feed or feed additives  
7           for animals kept primarily for personal, sporting, or other purposes, including but not  
8           limited to purchases for pets of any kind or hunting dogs.

9           (d) Bait, feed, materials, supplies, equipment, fuel, and related items other  
10          than vessels used in the production or harvesting of crawfish. The person who  
11          purchases the exempt items shall claim the exemption by executing a certificate at  
12          the time of purchase. The Department of Revenue shall provide the certificates to  
13          retail merchants. Any merchant who in good faith, and after examination of the  
14          applicability of the certificate to that purchase with due care, neglects or fails to  
15          collect the tax herein provided, due to the presentation by the purchaser of a tax  
16          exemption certificate issued by the Department of Revenue, including those issued  
17          pursuant to R.S. 47:305.10, shall not be liable for the payment of the tax.

18          (e) Materials, supplies, equipment, fuel, bait, and related items other than  
19          vessels used in the production or harvesting of catfish. The person who purchases the  
20          exempt items shall claim the exemption by executing a certificate at the time of  
21          purchase. The Department of Revenue shall provide the certificates to retail  
22          merchants. Any merchant who in good faith, and after examination of the  
23          applicability of the certificate to that purchase with due care, neglects or fails to  
24          collect the tax herein provided, due to the presentation by the purchaser of a tax  
25          exemption certificate issued by the Department of Revenue, shall not be liable for  
26          the payment of the tax.

27          (f) For purposes of the sales and use tax of all taxing authorities, the "use  
28          tax," as defined herein, shall not apply to livestock and livestock products, to poultry

1 and poultry products, to farm, range and agricultural products when produced by the  
2 farmer and used by him and members of his family.

3 (g) Utilities used by commercial farmers for on-farm storage, provided that  
4 the on-farm storage facilities or containers are located in Louisiana, separately  
5 metered for utilities, and contain raw agricultural commodities, including but not  
6 limited to feed, seed, and fertilizer, to be utilized in preparing, finishing,  
7 manufacturing, or producing crops or animals prior to the first point of sale.

8 (h) Pesticides used for agricultural purposes, including particularly but not  
9 by way of limitation, insecticides, herbicides and fungicides.

10 (i) Purchases of feed, feed additives, seed, plants, or fertilizer by a student  
11 farmer while engaged in the scope and course of an approved agricultural project.

12 (j) "Student farmer" means an individual who is under the age of  
13 twenty-three and who is enrolled in any of the following:

14 (k) A Future Farmers of America chapter or a program established by the  
15 National Future Farmers of America organization.

16 (4) A 4-H Club or other program established by 4-H.

17 (5) Any student agriculture program that is under the direction or guidance  
18 of an agricultural educator, advisor, or club leader.

19 C. The secretary may promulgate rules and regulations designed to carry out  
20 the provisions of this Section, and any transaction not strictly in compliance with  
21 such rules and regulations shall lose the exemption provided in this Section.

22 ~~§305.4. Exclusions and exemptions; utilities used by commercial farmers for on-~~  
23 ~~farm storage~~ Exemptions; raw materials for further processing

24 ~~A. Beginning October 1, 2021, the sales and use tax imposed by the state of~~  
25 ~~Louisiana shall not apply to the sale or use of utilities used by commercial farmers~~  
26 ~~for on-farm storage.~~

27 ~~B. For purposes of this Section:~~

28 ~~(1) "Commercial farmer" shall have the same meaning as defined in R.S.~~  
29 ~~47:301(30).~~

1           ~~(2) "On-farm storage" means facilities or containers located in Louisiana that~~  
2           ~~are separately metered for utilities and that contain raw agricultural commodities,~~  
3           ~~including but not limited to feed, seed, and fertilizer, to be utilized in preparing,~~  
4           ~~finishing, manufacturing, or producing crops or animals prior to the first point of~~  
5           ~~sale.~~

6           ~~(3) "Utilities" means steam, water, electric power or energy, natural gas, or~~  
7           ~~energy sources as provided for in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).~~

8           A. Materials for further processing into articles of tangible personal property  
9           for sale at retail shall be exempt from sales and use taxes imposed by all taxing  
10           authorities when all of the following criteria are met:

11           (1)(a) The raw materials become a recognizable and identifiable component  
12           of the end product.

13           (b) The raw materials are beneficial to the end product.

14           (c) The raw materials are material for further processing, and as such, are  
15           purchased for the purpose of inclusion into the end product.

16           (2)(a) If the materials are further processed into a byproduct for sale, the  
17           purchases of materials shall not be deemed to be sales for further processing and  
18           shall be taxable. For purposes of this Subparagraph, the term "byproduct" shall  
19           mean any incidental product that is sold for a sales price less than the cost of the  
20           materials.

21           (b) In the event a byproduct is sold at retail in this state for which a sales and  
22           use tax has been paid by the seller on the cost of the materials, which materials are  
23           used partially or fully in the manufacturing of the byproduct, a credit against the tax  
24           paid by the seller shall be allowed in an amount equal to the sales tax collected and  
25           remitted by the seller on the taxable retail sale of the byproduct.

26           B. Natural gas, when used in the production of iron in the process known as  
27           the "direct reduced iron process" is not a catalyst and is recognized by the legislature  
28           to be a material for further processing into an article of tangible personal property  
29           for sale at retail.

1 C. The secretary of the Department of Revenue may promulgate rules and  
2 regulations necessary to implement the provisions of this Section.

3 §305.5. Exemptions; manufacturing machinery and equipment

4 A. For purposes of this Section, the following definitions shall apply unless  
5 the context indicates otherwise:

6 (1) "Machinery and equipment" means tangible personal property or other  
7 property that is eligible for depreciation for federal income tax purposes and that is  
8 used as an integral part in the manufacturing of tangible personal property for sale.  
9 "Machinery and equipment" shall also mean tangible personal property or other  
10 property that is eligible for depreciation for federal income tax purposes and that is  
11 used as an integral part of the production, processing, and storing of food and fiber  
12 or of timber.

13 (a) Machinery and equipment, for purposes of this Section, also includes but  
14 is not limited to the following:

15 (i) Computers and software that are an integral part of the machinery and  
16 equipment used directly in the manufacturing process.

17 (ii) Machinery and equipment necessary to control pollution at a plant  
18 facility where pollution is produced by the manufacturing operation.

19 (iii) Machinery and equipment, including related computers and software,  
20 used to test or measure raw materials, the property undergoing manufacturing or the  
21 finished product, when the test or measurement is a necessary part of the  
22 manufacturing process.

23 (iv) Machinery and equipment used by an industrial manufacturing plant to  
24 generate electric power for self-consumption or cogeneration.

25 (v) Machinery and equipment used primarily to produce a news publication  
26 whether it is ultimately sold at retail or for resale or at no cost. Such machinery and  
27 equipment shall include but not be limited to all machinery and equipment used  
28 primarily in composing, creating, and other prepress operations, electronic  
29 transmission of pages from prepress to press, pressroom operations, and mailroom

1 operations and assembly activities. The term "news publication" shall mean any  
2 publication issued daily or regularly at average intervals not exceeding three months,  
3 which contains reports of varied character, such as political, social, cultural, sports,  
4 moral, religious, or subjects of general public interest, and advertising supplements  
5 and any other printed matter ultimately distributed with or a part of the publications.

6 (b) Machinery and equipment shall not include any of the following:

7 (i) A building and its structural components, unless the building or structural  
8 component is so closely related to the machinery and equipment that it houses or  
9 supports that the building or structural component can be expected to be replaced  
10 when the machinery and equipment are replaced.

11 (ii) Heating, ventilation, and air-conditioning systems, unless their  
12 installation is necessary to meet the requirements of the manufacturing process, even  
13 though the system may provide incidental comfort to employees or serve, to an  
14 insubstantial degree, nonproduction activities.

15 (iii) Tangible personal property used to transport raw materials or  
16 manufactured goods prior to the beginning of the manufacturing process or after the  
17 manufacturing process is complete.

18 (iv) Tangible personal property used to store raw materials or manufactured  
19 goods prior to the beginning of the manufacturing process or after the manufacturing  
20 process is complete.

21 (2) "Manufacturer" means:

22 (a) A person whose principal activity is manufacturing, as defined in this  
23 Subparagraph, and who is assigned by the Louisiana Workforce Commission a North  
24 American Industrial Classification System code within the agricultural, forestry,  
25 fishing, and hunting Sector 11, the manufacturing Sectors 31-33, the information  
26 Sector 511110 as they existed in 2002, or industry code 423930 as a recyclable  
27 material merchant wholesaler engaged in manufacturing activities, which must  
28 include shredding facilities, as determined by the secretary of the Department of  
29 Revenue.

1           (b) A person whose principal activity is manufacturing and who is not  
2           required to register with the Louisiana Workforce Commission for purposes of  
3           unemployment insurance, but who would be assigned a North American Industrial  
4           Classification System code within the agricultural, forestry, fishing, and hunting  
5           Sector 11, the manufacturing Sectors 31-33, the information Sector 511110 as they  
6           existed in 2002, as determined by the Louisiana Department of Revenue from federal  
7           income tax data, if he were required to register with the Louisiana Workforce  
8           Commission for purposes of unemployment insurance.

9           (3) "Manufacturing" means putting raw materials through a series of steps  
10          that brings about a change in their composition or physical nature in order to make  
11          a new and different item of tangible personal property that will be sold to another.  
12          Manufacturing begins at the point at which raw materials reach the first machine or  
13          piece of equipment involved in changing the form of the material and ends at the  
14          point at which manufacturing has altered the material to its completed form. Placing  
15          materials into containers, packages, or wrapping in which they are sold to the  
16          ultimate consumer is part of this manufacturing process. Manufacturing, for purposes  
17          of this Subparagraph, does not include any of the following:

18                 (a) Repackaging or redistributing.

19                 (b) The cooking or preparing of food products by a retailer in the regular  
20                 course of retail trade.

21                 (c) The storage of tangible personal property.

22                 (d) The delivery of tangible personal property to or from the plant.

23                 (e) The delivery of tangible personal property to or from storage within the  
24                 plant.

25                 (f) Actions such as sorting, packaging, or shrink wrapping the final material  
26                 for ease of transporting and shipping.

27                 (4) "Manufacturing for agricultural purposes" means the production,  
28                 processing, and storing of food and fiber and the production, processing, and storing  
29                 of timber.

1           (5) "Plant facility" means a facility, at one or more locations, in which  
2           manufacturing, referred to in Sectors 11 and 31-33 of the North American Industrial  
3           Classification system as of 2002, of a product of tangible personal property takes  
4           place.

5           (6) "Used directly" means used in the actual process of manufacturing or  
6           manufacturing for agricultural purposes.

7           B. The following items shall be exempt from the sales and use tax imposed  
8           by any taxing authority:

9           (1) Machinery and equipment used by a manufacturer in a plant facility  
10           predominately and directly in the actual manufacturing for agricultural purposes or  
11           the actual manufacturing process of an item of tangible personal property, which is  
12           for ultimate sale to another and not for internal use, at one or more fixed locations  
13           within Louisiana.

14           (2) Electric power or energy, or natural gas purchased or used by paper or  
15           wood products manufacturing facilities.

16           (3) Machinery and equipment purchased by a utility regulated by the Public  
17           Service Commission or the council of the city of New Orleans. For the purposes of  
18           this Paragraph, the term "utility" shall mean a person regulated by the Public Service  
19           Commission or the council of the city of New Orleans who is assigned a North  
20           American Industry Classification System Code 22111, Electric Power Generation,  
21           as it existed in 2002 and shall be considered a "manufacturer" for purposes of this  
22           Section.

23           (4) Notwithstanding any other provision of this Section, tooling in a  
24           compression mold process shall be considered manufacturing machinery and  
25           equipment for purposes of this Paragraph.

26           (5) Sales of electricity for chlor-alkali manufacturing processes.

27           C. The following items purchased by a person whose principal activity is  
28           manufacturing and who is assigned an industry group designation by the United  
29           States Census of 3211 through 3222 or 113310 pursuant to the North American

1 Industry Classification System of 2007 shall be exempt from sales and use taxes  
2 imposed by any taxing authority:

3 (1) Tangible personal property consumed in the manufacturing process, such  
4 as fuses, belts, felts, wires, conveyor belts, lubricants, and motor oils.

5 (2) Repairs and maintenance of manufacturing machinery and equipment.

6 D. The lease or rental of machinery and equipment used by a manufacturer  
7 in a plant facility predominately and directly in the actual manufacturing for  
8 agricultural purposes or the actual manufacturing process of an item of tangible  
9 personal property, including, but not limited to rubber tired farm tractors, cane  
10 harvesters, cane loaders, cotton pickers, combines, haybalers, attachments and  
11 sprayers, clippers, cultivators, discs, plows, and spreaders, which is for ultimate sale  
12 to another and not for internal use, at one or more fixed locations within Louisiana  
13 shall be exempt from the lease or rental tax imposed by any taxing authority.

14 E.(1) No person shall be entitled to purchase, use, lease, or rent machinery  
15 or equipment as defined herein without payment of the sales and use tax before  
16 receiving a certificate of exclusion from the secretary of the Department of Revenue  
17 certifying that he is a manufacturer as defined herein.

18 (2) The manufacturer's exemption certificate granted by the Department of  
19 Revenue shall serve as a substitute for the sales tax exemption for certain farm  
20 equipment.

21 F. The secretary of the Department of Revenue is hereby authorized to adopt  
22 rules and regulations in order to administer the exemptions provided for in this  
23 Subparagraph.

24 §305.6. Exclusions and exemptions; ~~Little Theater tickets~~ schools and educational  
25 materials

26 ~~The sales tax imposed by taxing authorities shall not apply to the sale of~~  
27 ~~admission tickets by Little Theater organizations.~~ The sales and use tax imposed by  
28 taxing authorities shall not apply to:

1           A. Educational materials or equipment used for classroom instruction by  
2           approved parochial and private elementary and secondary schools which comply  
3           with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the  
4           Internal Revenue Code, limited to books, workbooks, computers, computer software,  
5           films, videos, and audio tapes.

6           B. Tangible personal property sold by approved parochial and private  
7           elementary and secondary schools which comply with the court order from the Dodd  
8           Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, or students,  
9           administrators, or teachers, or other employees of the school, if the money from the  
10          sales, less reasonable and necessary expenses associated with the sale, is used solely  
11          and exclusively to support the school or its program or curricula. This exemption  
12          shall not be construed to allow tax-free sales to students or their families by  
13          promoters or regular commercial dealers through the use of schools, school faculty,  
14          or school facilities.

15          C. The purchase of food items for school lunch or breakfast programs by  
16          nonpublic elementary or secondary schools which participate in the National School  
17          Lunch and School Breakfast programs or the purchase of food items by nonprofit  
18          corporations which serve students in nonpublic elementary or secondary schools and  
19          which participate in the National School Lunch and School Breakfast programs

20          D. The sale at retail of property in the regular course of business or the  
21          donation to a school in the state which meets the definition provided in R.S. 17:236  
22          or to a public or recognized independent institution of higher education in the state  
23          of property previously purchased for resale in the regular course of a business.

24          E. The sale of admissions to athletic and entertainment events held for or by  
25          parochial and private elementary and secondary schools.

26          ~~§305.7. Exclusions and exemptions; tickets to musical performances of nonprofit~~  
27          ~~musical organizations~~ intergovernmental; government

28          ~~The sales tax imposed by taxing authorities shall not apply to the sale of~~  
29          ~~admission tickets by domestic nonprofit corporations or by any other domestic~~

1 ~~nonprofit organization known as a symphony organization or as a society or~~  
2 ~~organization engaged in the presentation of musical performances; provided that this~~  
3 ~~Section shall not apply to performances given by out-of-state or nonresident~~  
4 ~~symphony companies, nor shall this Section apply to any performance intended to~~  
5 ~~yield a profit to the promoters thereof.~~

6 A.(1) This state, any parish, city and parish, municipality, district, or other  
7 political subdivision thereof, or any agency, board, commission, or instrumentality  
8 of this state or its political subdivisions shall be exempt from sales and use taxes  
9 imposed by any taxing authority.

10 (2) Upon request by any political subdivision for an exemption identification  
11 number, the Department of Revenue shall issue such number. The secretary may  
12 promulgate rules and regulations in accordance with the Administrative Procedure  
13 Act as are necessary to implement the provisions of this Subparagraph.

14 B. The following items shall be excluded from the sales and use tax imposed  
15 by any taxing authority:

16 (1) Sales of tangible personal property by the Military Department, state of  
17 Louisiana, which occur on an installation or other property owned or operated by the  
18 Military Department, including thrift shops located on military installations.

19 (2) The lease or rental of property to be used in performance of a contract  
20 with the United States Department of the Navy for construction or overhaul of U.S.  
21 Naval vessels.

22 (3) For purposes of the sales of services, an action performed pursuant to a  
23 contract with the United States Department of the Navy for construction or overhaul  
24 of U.S. Naval vessels.

25 (4) The sale of corporeal movable property which is intended for future sale  
26 to the United States government or its agencies, when title to the property is  
27 transferred to the United States government or its agencies prior to the incorporation  
28 of that property into a final product.

1           (5) The sale or purchase of equipment used in firefighting by bona fide  
2           volunteer and public fire departments.

3           C. The following items shall be exempt from the sales and use tax imposed  
4           by any taxing authority:

5           (1) Eligible food items, as defined by the United States Department of  
6           Agriculture regulations for the Food Stamp Program, when the food items are  
7           purchased with United States Food Stamp Coupons.

8           (2) Eligible food items authorized for purchase under the Women, Infants,  
9           and Children's (WIC) Program as administered by the Louisiana Department of  
10           Children and Family Services, when the items are purchased with WIC Program  
11           Vouchers.

12           (3) The exemptions granted pursuant to this Subsection shall remain in effect  
13           as to each program only until applicable federal, law, rules, or regulations permit the  
14           levy and collection of sales and use taxes on those exempted items without  
15           jeopardizing the contribution of funds by the federal government to the program.

16           §305.8. Exclusions and exemptions; ~~pesticides used for agricultural purposes~~  
17           funeral directing services

18           A. The ~~tax imposed~~ sales and use tax levied by taxing authorities shall not  
19           apply to sale at retail to a commercial farmer as defined in R.S. 47:301(30) of  
20           ~~pesticides used for agricultural purposes, including particularly but not by way of~~  
21           ~~limitation, insecticides, herbicides and fungicides~~ funeral directing services.

22           B. For purposes of this Section, "funeral directing services" means the  
23           operation of a funeral home, or by way of illustration and not limitation, any service  
24           whatsoever connected with the management of funerals, or the supervision of hearses  
25           or funeral cars, the cleaning or dressing of dead human bodies for burial, and the  
26           performance or supervision of any service or act connected with the management of  
27           funerals from time of death until the body or bodies are delivered to the cemetery,  
28           crematorium, or other agent for the purpose of disposition.



1 ~~which this exemption is granted when such vessels are owned by, or leased or~~  
2 ~~contracted exclusively to, the seafood processing facility.~~

3 \* \* \*

4 C. An owner who has obtained a certificate of exemption shall, with respect  
5 to the vessel identified in the certificate for the harvesting or production of fish and  
6 other aquatic life, including shrimp, oysters, and clams, ~~and certain seafood~~  
7 ~~processing facilities described in Subsection A~~, be exempt from the taxes described  
8 in Subsection A, as follows:

9 (1) Taxes applied to the materials and supplies necessary for repairs to the  
10 vessel or facility if they are purchased by the owner and later become a component  
11 part of the vessel ~~or facility~~.

12 (2) Taxes applied to materials and supplies purchased by the owner of the  
13 vessel ~~or facility~~ where such materials and supplies are loaded upon the vessel ~~or~~  
14 ~~delivered to the facility~~ for use or consumption in the maintenance and operation  
15 thereof for commercial fishing ~~and processing~~ ventures. For purposes of this  
16 Paragraph, it shall make no difference whether the vessel is engaged in interstate,  
17 foreign, or intrastate commerce.

18 (3) Taxes applied to repair services performed upon the vessel ~~or facility~~.  
19 For the purposes of this Paragraph, it shall make no difference whether the vessel is  
20 engaged in intrastate, interstate, or foreign commerce.

21 (4) Taxes applied to the purchase of gasoline, diesel fuel, and lubricants for  
22 the vessel ~~and to sources of energy and fuels for the facility~~.

23 D. Any person who would otherwise be entitled to a certificate of exemption,  
24 shall be exempt from all taxes applied to the purchase of any vessel which the  
25 Department of Revenue determines, under its rules and regulations, will be used  
26 principally and predominantly for commercial fishing ventures. This determination  
27 may be made prior to the sale by the department at which time it shall issue to the  
28 applicant a certificate of exemption. Where application is made prior to the  
29 purchase, the burden shall be on the applicant to demonstrate that the vessel will be

1 used principally and predominantly for commercial fishing ventures. If application  
2 for a certificate of exemption is made after purchase, a certificate of exemption shall  
3 issue and the Department of Revenue shall give a rebate, out of funds made available  
4 therefor, for all taxes paid; but this shall take place only where the applicant has  
5 demonstrated his and the vessel's qualifications under this Section. ~~This Subsection~~  
6 ~~shall be made applicable only to purchases made subsequent to September 12, 1975.~~

7 \* \* \*

8 §305.50. Exemption; vehicles used in interstate commerce; rail rolling stock;  
9 railroad ties

10 \* \* \*

11 B. ~~The sales and use tax imposed by the state of Louisiana or any of its local~~  
12 ~~political subdivisions shall not apply to contract carrier buses if such buses are used~~  
13 ~~at least eighty percent of the time in interstate commerce.~~

14 C.~~(1)~~ For purposes of this Section, the term "bus" shall mean a commercial  
15 vehicle with a minimum passenger capacity of thirty-five persons and a minimum  
16 gross vehicle weight of twenty-six thousand pounds.

17 ~~(2) For purposes of this Section, the term "contract carrier" shall mean any~~  
18 ~~person transporting, other than as a common carrier, persons for hire, charge, or~~  
19 ~~compensation, over any highway of this state, or however utilizing said public~~  
20 ~~facilities for private gain to be realized chiefly out of such transportation service.~~

21 ~~D.~~ The deputy secretary of public safety services of the Department of Public  
22 Safety and Corrections is hereby authorized to promulgate such forms and rules as  
23 may be necessary to implement the provisions of this Section.

24 E.~~(1)~~C.(1) The sales and use tax imposed by the state of Louisiana or any of  
25 its local political subdivisions or statewide taxing authorities shall not apply to rail  
26 rolling stock sold or leased in this state.

27 (2) The sales and use tax imposed by ~~the state of Louisiana or statewide~~  
28 ~~taxing authorities~~ any taxing authority shall not apply to parts or services used in the  
29 fabrication, modification, or repair of rail rolling stock. ~~A political subdivision may,~~

1 ~~by ordinance, provide that sales and use tax imposed by the political subdivision~~  
2 ~~shall not apply to parts or service used in the fabrication, modification, or repair of~~  
3 ~~rail rolling stock.~~

4 F. ~~The sales and use tax imposed by the state, its statewide taxing authorities,~~  
5 ~~or any of its political subdivisions shall not apply to the "sales price" or "cost price"~~  
6 ~~of railroad ties that a railroad purchases prior to long-term preservative treatment and~~  
7 ~~installs into the railroad's track system outside the taxing jurisdiction of the~~  
8 ~~respective taxing authority, whether it be the state, a statewide taxing authority, or~~  
9 ~~a political subdivision.~~

10 \* \* \*

11 §305.72. Rebates; sales and use tax for motor vehicles used by persons with  
12 orthopedic disabilities

13 \* \* \*

14 C.(†) For purchases eligible for a rebate provided for in this Section made  
15 on or after January 1, 2025, the purchaser shall also be eligible for a rebate of sales  
16 and use taxes imposed by political subdivisions.

17 D.(1) The rebate authorized by this Section shall entitle the purchaser to a  
18 rebate of the state sales and use tax paid on the vehicle which may be claimed only  
19 after the vehicle modifications have been completed. ~~To claim the rebate, the~~  
20 ~~purchaser shall request a rebate in the form and manner prescribed by rule~~  
21 ~~promulgated by the secretary of the Department of Revenue.~~

22 (2) A purchaser who requests a rebate shall submit the prescription requiring  
23 the vehicle modifications for which a rebate is requested or a letter from a physician,  
24 chiropractor, or driver rehabilitation specialist describing the orthopedic disability  
25 which requires the vehicle modifications. The secretary of the Department of  
26 Revenue and local taxing authority may additionally require a rebate applicant to  
27 provide documentation evidencing the purchase and modification of the vehicle. At  
28 the request of the Department of Revenue or a local taxing authority, the Department  
29 of Health shall review and provide guidance as to any rebate claimed.





1        ~~rebate is subject to recapture, the approved data center facility shall reimburse the~~  
2        ~~department or its agent for any costs incurred.~~

3                C. Any overpayment resulting from an approved data center's payment of  
4        sales and use tax on exempt purchases or expenditures shall not be entitled to interest  
5        on refunds provided for in R.S. 47:1624.

6                ~~D.(1) Requests for the rebates of state sales and use taxes pursuant to the~~  
7        ~~provisions of this Section shall be processed by the department. A taxpayer shall~~  
8        ~~request a state rebate using the form and in the manner prescribed by the department.~~

9                ~~(2) A taxpayer who requests a rebate pursuant to Subsection B of this~~  
10        ~~Section shall submit documentation to the department evidencing the purchase of~~  
11        ~~fiber-optic cable equipment and that the purchaser is a winning bidder that was~~  
12        ~~awarded a census block by the Federal Communications Commission in the Rural~~  
13        ~~Digital Opportunity Fund Auction.~~

14                ~~(3) A taxpayer who requests a rebate pursuant to Subsection C of this~~  
15        ~~Section shall do all of the following:~~

16                ~~(a) Obtain certification from Louisiana Economic Development that the data~~  
17        ~~center is an approved data center facility eligible to receive a rebate provided for in~~  
18        ~~Subsection C of this Section, in accordance with administrative rules. A copy of the~~  
19        ~~certification shall be submitted to the department with the request for rebate.~~

20                ~~(b) Submit documentation to the department evidencing the purchases~~  
21        ~~eligible for the rebate.~~

22                ~~E.(1) Requests for the rebate of local sales and use taxes pursuant to the~~  
23        ~~provisions of this Section shall be processed by the appropriate local taxing~~  
24        ~~authority. A taxpayer shall claim a local rebate using the form and in the manner~~  
25        ~~required by the local taxing authority.~~

26                ~~(2) A taxpayer who requests a rebate pursuant to Subsection B of this~~  
27        ~~Section shall submit documentation to the local taxing authority evidencing the~~  
28        ~~purchase of fiber-optic cable equipment and documentation evidencing that the~~  
29        ~~purchaser is a winning bidder that was awarded a census block by the Federal~~  
30        ~~Communications Commission in the Rural Digital Opportunity Fund Auction.~~





1 §321. Imposition of tax

2 A. In addition to the tax levied by R.S. 47:302(A) and 331(A) and collected  
3 under the provisions of Chapter 2 of Subtitle II of this Title, there is hereby levied  
4 an additional tax upon the sale at retail, the use, the consumption, the distribution,  
5 and the storage for use or consumption in this state of each item or article of tangible  
6 personal property, as defined in Chapter 2 of Subtitle II of this Title. The levy of  
7 said tax shall be as follows:

8 (1) At the rate of one percent of the sales price of each item or article of  
9 tangible personal property when sold at retail in this state ~~except for prepaid calling~~  
10 ~~service and prepaid wireless calling service~~, the tax to be computed on gross sales  
11 for the purpose of remitting the amount of tax to the state, and to include each and  
12 every retail sale.

13 (2) At the rate of one percent of the cost price of each item or article of  
14 tangible personal property ~~except for prepaid calling service and prepaid wireless~~  
15 ~~calling service~~ when the same is not sold but is used, consumed, distributed, or  
16 stored for use or consumption in this state, provided that there shall be no duplication  
17 of the tax.

18 \* \* \*

19 C. In addition to the tax levied on sales of services by R.S. 47:302(C) and  
20 331(C) and collected under the provisions of Chapter 2 of Subtitle II of this Title,  
21 there is hereby levied a tax upon all sales of services, as defined by said Chapter 2  
22 of Subtitle II of this Title, in this state, at the rate of one percent of the amounts paid  
23 or charged for such services; ~~however, the tax levied by this Section shall not apply~~  
24 ~~to the furnishing of telecommunications services for compensation as provided in~~  
25 ~~R.S. 47:301(14)(i).~~

26 \* \* \*

27 §322. Collection of the tax

28 The provisions of Chapter 2 of Subtitle II of this Title shall be applicable to  
29 the additional one percent tax herein levied and shall be collected, under such rules  
30 and regulations as the secretary of the Department of Revenue shall promulgate and

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1 adopt, in the manner now or hereafter prescribed for collection of the sales tax levied  
 2 and collected pursuant to the provisions of said Chapter 2 and shall be subject to the  
 3 same definitions, exemptions, tax credits, penalties, and limitations now or hereafter  
 4 prescribed in said Chapter 2; ~~however, the tax levied by R.S. 47:321 shall not apply~~  
 5 ~~to the furnishing of telecommunications services for compensation as provided in~~  
 6 ~~R.S. 47:301(14)(i).~~

7 \* \* \*

8 §331. Imposition of tax

9 A. In addition to the tax levied by R.S. 47:302(A) and 321(A) and collected  
 10 under the provisions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised  
 11 Statutes of 1950, there is hereby levied an additional tax upon the sale at retail, the  
 12 use, the consumption, the distribution, and the storage for use or consumption in this  
 13 state of each item or article of tangible personal property, as defined in Chapter 2 of  
 14 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950; the levy of said tax  
 15 to be as follows:

16 (1) At the rate of ~~ninety-seven one hundredths of one percentum~~ one percent  
 17 of the sales price of each item or article of tangible personal property when sold at  
 18 retail in this state, the tax to be computed on gross sales for the purpose of remitting  
 19 the amount of tax to the state, and to include each and every retail sale.

20 (2) At the rate of ~~ninety-seven one hundredths of one percentum~~ one percent  
 21 of the cost price of each item or article of tangible personal property when the same  
 22 is not sold but is used, consumed, distributed, or stored for use or consumption in this  
 23 state, provided that there shall be no duplication of the tax.

24 B. In addition to the tax levied by R.S. 47:302(B) and 321(B) and collected  
 25 under the provisions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised  
 26 Statutes of 1950, there is hereby levied a tax upon the lease or rental within this state  
 27 of each item or article of tangible personal property, as defined by said Chapter 2 of  
 28 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950; the levy of said tax  
 29 to be as follows:



1 C. Notwithstanding any other law to the contrary, in order to ensure  
2 taxpayers of uniformity of tax collection, the regulations applicable to the sales and  
3 use tax of the tax authorities provided for in this Chapter shall be the following:

4 \* \* \*

5 (2) ~~Until January 1, 2004, any collector may file a written request with the~~  
6 ~~secretary for amendment in the manner provided for in Paragraph (4) of this~~  
7 ~~Subsection of any regulation of the Department of Revenue in effect on July 1, 2003,~~  
8 ~~concerning a common sales tax law. If no request for an amendment of a particular~~  
9 ~~regulation has been received by the secretary by January 1, 2004, then that regulation~~  
10 Regulations of the Department of Revenue in effect on January 1, 2025, concerning  
11 a common sales tax law shall be applicable to all local tax authorities. If the  
12 regulation is amended, then that regulation as amended shall be applicable to both  
13 the state and to local taxing authorities notwithstanding any prior construction of  
14 such law.

15 \* \* \*

16 (4)(a) No regulatory action of the Department of Revenue concerning a  
17 common sales tax law shall be applicable to local tax authorities unless such  
18 regulatory action is proposed and adopted in accordance with the provisions of this  
19 Paragraph. The procedure provided for in this Paragraph shall be specifically  
20 applicable to the following regulatory actions:

21 (i) ~~Regulations in effect on July 1, 2003, for which a written request for an~~  
22 ~~amendment has been received as provided for in Paragraph (2) of this Subsection.~~

23 (ii) Written requests by a collector for the adoption of a regulation as  
24 provided for in Paragraph (3) of this Subsection.

25 (iii)(ii) Adoption, amendment, or repeal of regulations proposed after July  
26 1, 2003, by the secretary.

27 (b)(i) Any regulatory action concerning the regulations provided for in this  
28 Section shall be the same as is provided for in the Administrative Procedure Act,  
29 except as follows:

30 (aa)

1 \* \* \*

2 (II) The secretary shall also make the same request of the board when a  
3 request has been received for ~~an amendment of a regulation as provided for in~~  
4 ~~Paragraph (2) of this Subsection~~ or for the adoption of a regulation as provided for  
5 in Paragraph (3) of this Subsection.

6 (bb)

7 \* \* \*

8 (II) In the same manner, the secretary shall provide for the receipt of input  
9 from a representative of any collector who has made a written request for the  
10 ~~amendment of a regulation as provided for in Paragraph (2) of this Subsection~~ or for  
11 ~~the~~ adoption of a regulation as provided for in Paragraph (3) of this Subsection. In  
12 that case, if the collector also requests a meeting, the secretary shall convene such  
13 a meeting to receive such input from the collector within fifteen days of the request,  
14 unless another time is agreed to by the collector, at a time and place of the secretary's  
15 choosing; however, if more than two collectors have made a request for such a  
16 meeting, they shall select not more than two representatives to participate in such  
17 meeting on their behalf.

18 \* \* \*

19 §337.4. Levy of sales and use taxes

20 \* \* \*

21 B. The local ordinance shall contain the following:

22 \* \* \*

23 (6) ~~Optional exclusions or exemptions allowed by state sales and use tax law,~~  
24 ~~adopted by the local ordinance pursuant to state law.~~

25 (7) Exclusions and exemptions adopted pursuant to legislation enacted under  
26 Article VI, Section 29(D)(1) of the Constitution of Louisiana, but not allowed as an  
27 exclusion or exemption from state sales and use tax.

28 (8)(7) Penalty, interest, or attorney fees due on the sales and use tax. The  
29 amount of such penalty, interest, and attorney fees shall be limited as provided by  
30 law, including relevant jurisprudence, until such statute or jurisprudence is changed.

1 \* \* \*

2 §337.6. Definitions

3 \* \* \*

4 B. The words, terms, and phrases used in this Chapter shall have the same  
5 meaning ascribed to them as provided for in ~~R.S. 47:301~~ Chapter 2 of this Subtitle,  
6 unless the context clearly indicates a different meaning, except to the extent  
7 expressly limited in that Section.

8 \* \* \*

9 §337.8. Prohibited exemptions; specific application required

10 \* \* \*

11 B.(1) No exemption from state sales and use tax enacted or granted after July  
12 1, 2003, and before January , 2025, shall be applicable to the sales and use tax  
13 imposed by local taxing authorities unless the exemption expressly states within its  
14 statutory language that it applies to sales and use taxes imposed by local taxing  
15 authorities.

16 (2) Any exemption enacted after July 1, 2003, that ~~expressly states within~~  
17 ~~its statutory language that it applies to sales and use taxes imposed by local taxing~~  
18 ~~authorities~~ or any taxing authority shall be effective as provided in the Act, and shall  
19 be added to this Chapter by the Law Institute pursuant to R.S. 47:337.87.

20 \* \* \*

21 §337.13. Collection of sales and use taxes by political subdivisions

22 A. Any sales and use tax levied by taxing authorities located within a single  
23 parish ~~may~~ shall be collected by a single tax collector for that parish or a central  
24 collection commission in accordance with R.S. 47:337.14.

25 \* \* \*

26 §337.86.1. Exemption from local sales and use taxes; vehicles purchased and  
27 previously registered in another state

28 Notwithstanding any provision of law to the contrary, an owner of a motor  
29 vehicle who is registering a vehicle in Louisiana that purchased and previously titled



1 \* \* \*

2 (3) The fee for transferring a special license plate for an antique motor  
3 vehicle or an antique license plate to a subsequent owner of the vehicle shall be  
4 three dollars. ~~Beginning July 1, 2019, the fee for transferring a license plate for an~~  
5 ~~antique motor vehicle or an antique license plate to a subsequent owner of the~~  
6 ~~vehicle for a motor vehicle that qualifies for the sales and use tax exemption in R.S.~~  
7 ~~47:6040 shall be one thousand dollars.~~

8 \* \* \*

9 §6001. Antique airplanes and certain other aircraft

10 A. ~~No tax imposed by the state or by any parish, municipality, school board,~~  
11 ~~or any political subdivision of the state shall be imposed on antique airplanes which~~  
12 ~~are maintained by private collectors and not used for commercial purposes, and no~~  
13 ~~personal property tax shall be imposed on any aircraft weighing less than six~~  
14 ~~thousand pounds which is owned by a private individual and not used for~~  
15 ~~commercial or profit making purposes. The exemption from local taxes contained~~  
16 ~~in this Section is granted notwithstanding the provisions of R.S. 47:302, and such~~  
17 ~~exemption shall apply to any sales and use tax levied by any local governmental~~  
18 ~~subdivision or school board.~~

19 \* \* \*

20 Section 5. R.S. 51:1286 is hereby amended and reenacted to read as follows:

21 §1286. Sales and use tax

22 A. In order to provide funds for the purpose of assisting the state in the  
23 promotion of tourism, ~~the district is hereby authorized, to levy and collect a sales and~~  
24 ~~use tax not to exceed three one hundredths of one percent, said tax to be effective on~~  
25 ~~or after July 1, 1990~~ after allocation of money to the bond Security and Redemption  
26 Fund as provided in Article VII, Section 9(B) of the Constitution, the treasurer shall  
27 deposit in and credit to the district, thirty million dollars of the avails of the tax  
28 imposed by R.S. 47:331.

29 B. ~~The tax so authorized shall be imposed by ordinance adopted by the~~  
30 ~~district without the need of an election and shall be levied upon the sale at retail, the~~

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1 ~~use, the lease or rental, the distribution, the consumption, and the storage for use or~~  
2 ~~consumption of tangible personal property, and on sales of services in the state of~~  
3 ~~Louisiana, as now or hereafter defined in and as provided by Chapter 2 of Subtitle~~  
4 ~~H of Title 47 of the Louisiana Revised Statutes of 1950, subject to the exemptions~~  
5 ~~and suspensions of exemptions to the same extent that such exemptions and~~  
6 ~~suspensions of exemptions now or hereafter apply to the tax levied in R.S. 47:331.~~

7 ~~C.(1)~~B.(1) The proceeds of the tax herein authorized shall be irrevocably  
8 pledged and dedicated for the purposes and in the order of priority as provided in  
9 Paragraph (2) of this Subsection.

10 \* \* \*

11 ~~D.(C.)~~ The district may contract with the state for the collection of said sales  
12 and use taxes under such terms and conditions as it may deem appropriate, and may  
13 adopt such rules and regulations pursuant thereto regarding the enforcement and  
14 collection of the tax authorized by this Section.

15 Section 6. R.S. 33:4169, Part V of Subpart G of Chapter 3 of Title 40 comprised of  
16 R.S. 40:582.1 through 592, R.S. 47:9, 301.2, 302(X) through (CC), 305(A)(2) through (6),  
17 (D)(3) through (6), 305.9, 305.13 through 305.18, 305.24 through 305.26, 305.28, 305.30,  
18 305.33, 305.36, 305.37, 305.40 through 305.44, 305.46, 305.47, 305.49, 305.53, 305.54.  
19 305.56 through 305.68, 305.70, 305.71, 305.73(A)(5) and (6), 305.74 through 305.80,  
20 306(A)(3)(a), (6) and (7), and (D), 315.1 through 315.3, 315.5, 321(E) through (Q),  
21 321.1(E), (F), (I), and (J), 331(E) through (W), 332(B), 337.2(A)(2), (B)(3)(f) through (h),  
22 337.5(A)(1)(e), 337.10 through 337.10.2, 337.11.1, 337.11.2, 6003, 6040, and Chapter 10  
23 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1301 through  
24 1316 are hereby repealed in their entirety.

25 Section 7. The Louisiana State Law Institute is hereby authorized and directed to  
26 review all statutes modified or repealed by this Act and make the necessary changes to the  
27 Uniform Local Sales Tax Code in accordance with R.S. 47:337.87.

28 Section 8. The provisions of this Act shall be applicable to taxable periods beginning  
29 on and after January 1, 2025.

30 Section 9. This Act shall become effective on January 1, 2025.

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 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)]

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HB Draft

2025 Regular Session

**Abstract:** ABSTRACT

(Amends R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 47:301(3), (4)(i) through (n), (6), (7), (8), (10), (13), (14), (16), (18), and (23) through (31), 301.1(A)(intro. para.), (B)(2)(b) through (f), (C)(2)(b), and (D) through (F), 302(D) 303(A)(3), (B)(intro. para.), (1)(intro. para.) and (b)(intro. para.), (3)(b)(ii) and (4), (D)(1), (E), and (F), 303.1(B)(5), 304(A), 305(A)(1), (B), (C), (D)(1), and (F) through (I), 305.2 through 305.4, 305.6 through 305.8, 305.10(F), 305.20(A), (C), and (D), 305.50(B) through (F), 305.72(C), 305.73(B), (C)(1), (3)(b), and (4), and (D) through (F), 306.5(B), 318(A), 321(A) and (C), 322, 331(A) through (C), 332(A), 337.2(C)(2), (4)(a) and (b)(i)(aa)(II) and (bb)(II), 337.4(B)(6) through (8), 337.6(B), 337.8(B), 337.13(A), 338.1(B) and (C), 463.8(B)(1)(b) and (3), and 6001(A), and R.S. 51:1286(A), (B), (C)(1), and (D); Enacts R.S. 47:301.3, 301.4, 305(J), 305.5, 305.72(D) through (F), and 337.86.1; Repeals R.S. 33:4169, R.S. 40:582.1 through 592, R.S. 47:9, 301.2, 302(X) through (CC), 305(A)(2) through (6), (D)(3) through (6), 305.9, 305.13 through 305.18, 305.24 through 305.26, 305.28, 305.30, 305.33, 305.36, 305.37, 305.40 through 305.44, 305.46, 305.47, 305.49, 305.53, 305.54, 305.56 through 305.68, 305.70, 305.71, 305.73(A)(5) and (6), 305.74 through 305.80, 306(A)(3)(a), (6) and (7), and (D), 315.1 through 315.3, 315.5, 321(E) through (Q), 321.1(E), (F), (I), and (J), 331(E) through (W), 332(B), 337.2(A)(2), (B)(3)(f) through (h), 337.5(A)(1)(e), 337.10 through 337.10.2, 337.11.1, 337.11.2, 6003, 6040, and R.S. 51:1301 through 1316)