

Revenue and Fiscal Affairs Exhibit
Tax Expenditures for the Purchases of Specific Items

Monday, March 21 2016

Tax Expenditure Name	Statutory Citation	Tax Expenditure Type	Tax Type	Tax Exemption Budget Reference
Purchase of Bulletproof Vest by law enforcement officer	R.S. 47:297(L)	Credit	Individual Income	39
Deduction for Construction Code Retrofitting	R.S. 47:293(2)(a)(i)	Deduction	Individual Income	12
Conversion/Purchase of Vehicles to Alternative Fuel	R.S. 47:6035	Credit	Individual and Corporate Income	71
Purchases by pari-mutuels racetracks	R.S. 4:168	Exclusion	Sales tax	1
Purchases by off-track wagering facilities	R.S. 4:227	Exclusion	Sales tax	2
Rental or purchase of airplanes or airplane equipment and parts by Louisiana domiciled commuter airlines	R.S. 47:301(7)(d) R.S. 47:301(10)(k)	Exclusion	Sales tax	18
Purchases of school buses by independent operators	R.S. 47:301(10)(i)	Exclusion	Sales tax	38
Purchases of storm shutter devices	R.S. 47:301(10)(ee) R.S. 47:301(18)(o)	Exclusion	Sales tax	52
Specialty Mardi Gras items sold by certain organizations	R.S. 47:301(13)(l) R.S. 47:305.40	Exclusion	Sales tax	58/137
Gold, silver, or numismatic coins, or platinum, gold, or silver bullion	R.S. 47:301(16)(b)(ii)	Exclusion	Sales tax	67
Purchases of certain custom computer software	R.S. 47:301(16)(h), (22) and (23)	Exclusion	Sales tax	72
Boats, Vessels, and Other Water Craft as Demonstrators	R.S. 47:303(D)(1) R.S. 47:305(D)(1)(i) & (H)	Exemption	Sales tax	88
Purchases of off-road vehicles by certain buyers domiciled in another state	R.S.47:303(E)(1) R.S. 47:304(A) R.S. 47:305.56	Exemption	Sales tax	89
Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators	R.S. 47:305(D)(1)(i)	Exemption	Sales tax	103
New vehicles furnished by a dealer for driver-education programs	R.S. 47:305.26	Exemption	Sales tax	130
Sales of original one-of-a-kind works of art sold in certain locations	R.S.47:305.57	Exemption	Sales tax	152
Antique airplanes held by private collectors and not used for commercial purposes	R.S. 47:6001	Exemption	Sales tax	166
School bus driver diesel fuel tax refund	R.S. 47:818.15(A)(1)	Refund/rebate	Motor Fuels	6
School bus driver gasoline tax refund	R.S. 47:818.15(A)(1)	Refund/rebate	Motor Fuels	3
School bus driver special fuel tax refund	R.S. 47:818.120	Refund/rebate	Motor Fuels	9