

**Revenue and Fiscal Affairs Exhibit  
Tax Expenditures for Agriculture, Farmers and Fisherman**

**Monday, March 28, 2016**

<b>Exemption Name</b>	<b>Statutory Citation</b>	<b>Type</b>	<b>Tax</b>	<b>TEB number (2015)</b>
Agricultural Cooperative Associations- and Farmer Credit and Farmers' Credit Cooperative Associations	R.S. 3:84	Exemption	Corporate Franchise	1
Cooperative Marketing Associations	R.S. 3:147	Exemption	Corporate Franchise	2
Milk Producers	R.S. 47:6032	Credit	Individual & Corp. Income & Franchise	70/47/34
Sugarcane Transport Credit	R.S. 47:6029	Credit (Sunset)	Individual & Corp. Income & Franchise	68/45/33
Sales of raw agricultural products	R.S. 47:301(10)(e)	Exclusion	Sales	35
First \$50,000 of new farm equipment used in poultry production	R.S. 47:301(13)(c)	Exclusion	Sales	57
Pharmaceuticals administered to livestock for agricultural purposes	R.S. 47:301(16)(f)	Exclusion	Sales	70
Sales of farm products direct from the farm	R.S. 47:305(A)(1)	Exemption	Sales	90
Racehorses claimed at races in Louisiana	R.S. 47:305(A)(2)	Exemption	Sales	91
Feed and feed additives for animals held for business purposes	R.S. 47:305(A)(4)	Exemption	Sales	92
Materials used in the production or harvesting of crawfish	R.S. 47:305(A)(5)	Exemption	Sales	93
Materials used in the production or harvesting of catfish	R.S. 47:305(A)(6)	Exemption	Sales	94
Farm products produced and used by the farmers	R.S. 47:305(B)	Exemption	Sales	95
Sales of fertilizers and containers to farmers	R.S. 47:305(D)(1)(f)	Exemption	Sales	101
Sales of seeds for planting crops	R.S. 47:305.3	Exemption	Sales	110
Sales of pesticides for agricultural purposes	R.S. 47:305.8	Exemption	Sales	113
Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	R.S. 47:305.20(A)	Exemption	Sales	128
First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments	R.S. 47:305.25	Exemption	Sales	130
Sales of certain fuels used for farm purposes	R.S. 47:305.37	Exemption	Sales	134
Sale of polyroll tubing	R.S. 47:305.63	Exemption	Sales	158
Farmers, Fishermen, and Aircraft	R.S. 47:818.15(A)(2)	Refund	Motor Fuel (gasoline)	4
Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen	R.S. 47:818.15(A)(2)	Refund	Motor Fuel (diesel)	7

