

Revenue and Fiscal Affairs Exhibit**Tuesday, June 7, 2016****Sales Tax Expenditures in the Call of the 2016--2nd Extraordinary Session**

Exemption Name	Statutory Citation	Tax & Type of Expenditure	TEB No.	Call Item No.
Sales of admissions to athletic and entertainment events for or by an elementary or secondary school	R.S. 47:301(14)(b)(i)	Sales Tax Exclusion	59	7
Sales of food items by a youth serving organization chartered by the United States Congress	R.S. 47:301(10)(h)	Sales Tax Exclusion	37	8
Sales to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.	R.S. 47:301(10)(r)	Sales Tax Exclusion	21	9
Sales or use of tangible personal property donated to a food bank	R.S. 47:301(10)(j)	Sales Tax Exclusion	39	10
Sales of room rentals by a camp or retreat facility owned by a nonprofit organization	R.S. 47:301(6)(b)	Sales Tax Exclusion	14	11
Sales of room rentals by a homeless shelter	R.S. 47:301(6)(c)	Sales Tax Exclusion	15	12
Sales to, and leases, rentals, and uses of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school which complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code	R.S. 47:301(10)(q)	Sales Tax Exclusion	20	13
Sales by a parochial and private elementary and secondary school which complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code	R.S. 47:301(18)(e)	Sales Tax Exclusion	20	14
Sales by a nonprofit entity which sells donated goods	R.S. 47:301(8)(f)	Sales Tax Exclusion	29	15

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Isolated or occasional sales by a person not engaged in such business	R.S. 47:301(10)(c)(ii)(bb)	Sales Tax Exclusion	4	16
Sales, leases, and rentals of fire-fighting equipment by a volunteer fire department	R.S. 47:301(10)(o)	Sales Tax Exclusion	43	17
Sales to a free hospital	R.S. 47:301(10)(p)	Sales Tax Exclusion	19	18
Sales of memberships by and dues paid to a nonprofit civic organization	R.S. 47:301(14)(b)(i)	Sales Tax Exclusion	59	19
Sales of admissions to entertainment events sponsored by a domestic nonprofit charitable, religious, or educational organization	R.S. 47:305.13	Sales Tax Exemption	116	20
Sales of admissions to entertainment events by a little theater organizations	R.S. 47:305.6	Sales Tax Exemption	110	21
Sales of admissions to musical performances by a nonprofit organization	R.S. 47:305.7	Sales Tax Exemption	111	22
Sales of admissions to and parking fees charged at fairs and festivals sponsored by a nonprofit organization	R.S. 47:305.18	Sales Tax Exemption	125	23
Sales of admissions to, parking fees charged at, and tangible personal property sold at events sponsored by a nonprofit organization	R.S. 47:305.14(A)(1)	Sales Tax Exemption	117	24
Sales of human tissue transplants	R.S. 47:301(10)(d)	Sales Tax Exclusion	34	25
Sales or use of materials used in the collection, separation, treatment, testing, and storage of blood	R.S. 47:301(16)(j)	Sales Tax Exclusion	73	26
Sales or use of apheresis kits and leuko reduction filters	R.S. 47:301(16)(k)	Sales Tax Exclusion	74	27

Exemption Name	Statutory Citation	Tax & Type of Expenditure	TEB No.	Call Item No.
Sales or use of orthotic devices, prescription eye glasses, contact lenses, prosthetic devices, wheelchairs and wheelchair lifts	R.S. 47:305(D)(1)(k)	Sales Tax Exemption	192	28
Sales or use of ostomy, colostomy, and ileostomy devices and other appliances and equipment	R.S. 47:305(D)(1)(l)	Sales Tax Exemption	192	29
Sales or use of adaptive driving equipment	47:305(D)(1)(u)	Sales Tax Exemption	104	30
Sales, use, or leases of materials, supplies, and machines by a private individual for home renal dialysis	R.S. 47:305(G)	Sales Tax Exemption	192	31
Sales of meals by an educational institution, medical facility, or other institution	R.S. 47:305(D)(2)	Sales Tax Exemption	105	32
Sales of fishing vessels, supplies, fuels, lubricants, and repair services for purposes of a licensed commercial fisherman	R.S. 47:305.20	Sales Tax Exemption	127	33
Sales or use of butane, propane, or other liquified petroleum gases for private, residential consumption	R.S. 47:305.39	Sales Tax Exemption	136	34
Sales by state-owned domed stadiums and baseball facilities & sales by certain publicly-owned facilities	R.S. 39:467 and R.S. 39:468	Sales Tax Exemption	86/87	35
Sales of items of tangible personal property for further processing	R.S. 47:301(10)(c)(i)(aa)	Sales Tax Exclusion	---	48