

Sales Tax Exemptions - AGRICULTURAL										
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Consideration
1979	R.S. 47:305(A)(2)	92. Livestock and racehorses	###	State only	Horse Racing	Exemptions	Retained	Retained		Confirm move out of Agricultural Category
1986	R.S. 47:305(A)(4)	93. Feed and feed additives for animals held for business purposes	+++	Both	Agricultural - Farm	Exemptions subject to 1% Susp Rate	Retained	Retained		Confirm move out of Agricultural Category
1960	R.S. 47:305.3	110. Sales of seeds for planting crops	###	Both	Agricultural - Farm	Exemptions	Retained	Retained		Retain since no base difference and common to other states
1964	R.S. 47:305.8	113. Sales of pesticides for agricultural purposes	###	Both	Agricultural - Farm	Exemptions	Retained	Retained		Retain since no base difference and common to other states
2000	R.S. 47:301(16)(f)	70. Pharmaceuticals administered to livestock for agricultural purposes	###	Both	Agricultural - Farm	Exclusions	Retained	Retained		Retain since no base difference and common to other states
1948	R.S. 47:305(D)(1)(f)	101. Sales of fertilizers and containers to farmers	###	Both	Agricultural - Farm	Exemptions	Retained	Retained		Retain since no base difference and common to other states
1982	R.S. 47:305.37	135. Sales of certain fuels used for farm purposes	###	Local Variance	Agricultural - Farm	Exemptions	Retained	Taxed		Discuss Base Difference

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2009	R.S. 47:305.63	158. Sale of polyroll tubing	###	State only	Agricultural - Farm	Exemptions	Taxed	Taxed		Discuss Base Difference
1991	R.S. 47:301(13)(c)	57. First \$50,000 of new farm equipment used in poultry production	See number 11	Both	Agricultural MME	Exclusions	Retained	Retained		SETUP A PROGRAM FOR Agricultural MME- problem with caps / thresholds
1978	R.S. 47:305.25 and 337.10(I)	130. First \$50,000 of the sales price of certain farm equipment	See number 11	Local Variance	Agricultural MME	Exemptions	Retained	Retained		SETUP A PROGRAM FOR Agricultural MME- problem with caps / thresholds
1975	R.S. 47:305.20(A) and (G)	128. Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	###	Local Variance	Agricultural Seafood	Exemptions	Taxed	Taxed	Restored	Discuss Base Difference
1991	R.S. 47:305.20(C)	129. Certain seafood-processing facilities	###	Local Variance	Agricultural Seafood	Exemptions	Taxed	Taxed		Discuss Base Difference
1988	R.S. 47:305(A)(6)	95. Materials used in the production or harvesting of catfish	+++	State only	Agricultural Seafood	Exemptions subject to 1% Susp Rate	Retained	Retained		Discuss Base Difference and Rate Difference
1987	R.S. 47:305(A)(5)	94. Materials used in the production or harvesting of crawfish	+++	State only	Agricultural Seafood	Exemptions subject to 1% Susp Rate	Retained	Retained		Discuss Base Difference and Rate Difference
1948	R.S. 47:305(B)	96. Farm products produced and used by the farmers	###	Both	Agricultural: From the farm	Exemptions	Retained	Retained		Retain since no base difference and common to other states

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1988	R.S. 47:301(10)(e) and 305(A)(3)	35. Sales of raw agricultural products	###	Both	Agricultural: From the farm	Exclusions	Retained	Retained		Retain since no base difference and common to other states
1948	R.S. 47:305(A)(1)	91. Sales of farm products direct from the farm	###	Both	Agricultural: From the farm	Exemptions	Retained	Retained		Retain since no base difference and common to other states