

Sales Tax Exemptions - EDUCATIONAL										
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. 47:305.26	131. New vehicles furnished by a dealer for driver-education programs	+++	State only	Education - Vehicles	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Eliminate since mostly for profit businesses and the exemption is State Only and taxed under Acts 25 & 26
1990	R.S. 47:301(10)(i)	38. Purchases of school buses by independent operators	NRR	Both	Education - Vehicles	Exclusions	Taxed	Taxed		Eliminate since mostly for profit businesses and are taxed under Acts 25 & 26
1996	R.S. 47:301(7)(f), (10)(q) and (18)(e)	20. Sales to and by certain elementary and second schools	###	Both	Education - E&S Schools	Exclusions	Taxed	Taxed	Restored	Retain since Act 12 restored it and is fairly common to other states. Add food purchased under #51 here. Simplify Statute
1948	R.S. 47:301(14)(b)(i)	59. Admissions to athletic or entertainment events by educational institutions		Both	Education - Adms	Exclusions	Taxed	Taxed	Restored	Retain since Act 12 restored it and is fairly common to other states. Simplify Statute
2005	R.S. 47:301(10)(cc), (18)(n)	50. Purchases of educational materials by a private postsecondary academic degree-granting institution that offers online classes	###	Both	Education - HE	Exclusions	Taxed	Retained		Eliminate since done for Granthum University - no longer in the state
1990	R.S. 47:301(8)(b)	25. Purchases by Regionally Accredited Independent Educational Institutions	###	State only	Education - HE	Exclusions	Taxed	Retained		Retain since almost all other states exempt them. Setup as a Refund program similar to what is done in North Carolina since state only
2007	R.S. 47:301(10)(dd)	51. Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	###	State only	Education - school lunch purchases	Exclusions	Taxed	Retained		Eliminate and use #20
1987	R.S. 47:301(18)(a)	82. Donations to certain schools and food banks from resale inventory	###	Both	Education - donations of food	Exclusions	Taxed	Retained	Restored	Retain since Act 12 restored it and common to other states
2002	R.S. 47:305.14(A)(5)	121. Sales to nonprofit literacy organizations	###	Both	Education - E&S Schools	Exemptions	Taxed	Taxed		Eliminate since applies broadly to NFP Literacy Organizations, consider a 10-year expiration, and research whether Dodd Brumfield language is required