

SALES TAX RETURN LINE 33 ---OTHER TOTALLY TAX EXEMPT SALES

EXAMPLES

BUSINESS EXEMPTIONS:

Purchases by pari-mutuel horse racetracks and off track wagering facilities, lease/rental of pallets by manufacturers, purchases of pollution control devices and systems, custom computer software, property used in production of unblended diesel, repair services delivered out of state, sales of 50 ton load displacement vessels by Louisiana shipbuilders, telecommunication services purchased by qualifying call centers.

MEDICAL EXEMPTIONS:

Purchases and leases by free hospitals (free hospitals don't charge patients for health care), sales of human tissue transplants, materials used in the collection of blood, sales of apheresis kits and leuko reduction filters (used by plasma collection centers and hospitals), sales of meals to patients in hospitals.

RAILROAD EXEMPTIONS:

Sales of railroad ties for use in other states, railroad rolling stock sold/leased in LA

OIL/GAS EXEMPTIONS:

Leases/rentals of certain oilfield property to be re-leased or re-rented, repairs, renovations, or conversions of drilling rigs, installation of board roads

FISHING EXEMPTIONS:

Supplies, fuels, and repair services for boats used by commercial fishermen and certain seafood processing facilities

FARMING EXEMPTIONS:

Feed, seed, pesticides, fertilizers and container for food products, polyroll tubing, sales of certain fuels for farm purposes, pharmaceuticals administered to livestock of agricultural purposes, racehorses claimed at races in LA, sales of farm products directly from the farmer.

CHARITABLE/NONPROFIT EXEMPTIONS:

Qualifying room rentals at camp and retreat facilities, sales and rentals to Boys State and Girls State, purchases by nonprofit entities that sell donated goods, sales of food items by youth organizations (Boy Scouts and Girl Scouts), property sold to food banks, purchase of toys for donation purposes (Marine program of Toys for Tots), purchases of food items by nonpublic elementary or secondary schools for school lunch or breakfast programs, membership dues of certain nonprofit organizations (YMCA, YWCA, CYO), donations to qualifying schools and food banks, sales of property or admissions to events sponsored by certain nonprofit domestic, civic, educational, charitable, fraternal or religious

organizations, sales to nonprofit literary groups, sales or purchases by small businesses operated by blind persons, purchases by organizations that train the blind, sales or purchases by sheltered workshops, sales to sickle cell disease organizations, construction materials for habitat for humanity, fuller center for housing and make it right foundation, sales to Fore!Kids foundation.

GOVERNMENTAL EXEMPTIONS:

Private companies working for local authorities on the construction or operation of sewerage or wastewater treatment facilities, construction or repair of US Navy vessels, purchases of equipment by volunteer and public fire departments, sales by Louisiana Military Department, sales by state owned domed stadiums and baseball facilities, sales by certain publicly owned facilities, sales by thrift shops on military installations,

EDUCATIONAL EXEMPTIONS

Purchases by accredited independent educational institutions, purchases by a private post secondary academic degree-granting institution, admissions to athletic or entertainment events by educational institutions, donations to certain schools from resale inventory, institutional meals by schools (school lunches)

MISCELLANEOUS EXEMPTIONS (can apply to individuals or businesses)

Isolated or occasional sales, installation charges on tangible personal property, vehicle rentals for re-rent to warranty customers, sales of telephone directories by advertising companies, purchases of storm shutter devices, tangible personal property traded in for similar new property, sales through coin operated telephones, sales of coin bullion worth \$1,000 or more, boats, vessels used as demonstrators, purchases of off-road vehicles by buyers from other states, property purchased for use outside LA, sales of newspapers, sales of newspapers by religious organizations, sales of original art in cultural product districts, credit for taxes paid to another state imported into LA for use