

Sales Tax Exemptions Eliminated by TEB

TEB #	Name	Category (if applicable)
1	Purchases by Off-Track Wagering Facilities	Racetracks/Racehorses
2	Purchases by Pari-Mutuels Racetracks	Racetracks/Racehorses
3	Purchases, Services and Rentals for Construction of Sewerage or Wastewater Treatment Facility	General Business
5	Instillation Charges on Tangible Personal Property	
6	Installation of Board Roads to Oil-Field Operators	Oil/Gas
9	Purchases of Consumables by Paper and Wood Manufacturers and Loggers	General Business
15	Room Rentals at Certain Homeless Shelters	Non-profits/Religious
18	Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana-Domiciled Commuter Airlines	Aircraft
20	Certain Educational Materials and Equipment Used for Classroom Instruction	Education
21	Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	Non-profits/Religious
23	Property Used in the Manufacture, Production, or Extraction of Unblended Diesel	Oil/Gas
25	Purchases by Regionally Accredited Independent Educational Institutions	Education
31	Sales through Coin-Operated Vending Machines	Retail/Sales
38	Purchases of School Buses by Independent Operators	General Business
40	Pollution Control Devices and Systems*	Oil/Gas

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41	Certain Aircraft Assembled in Louisiana with a Capacity of 50 People or More	Aircraft
44	Sales of Telephone Directories by Advertising Companies	Advertising
45	Sales of Cellular Telephones and Electronic Accessories	Telecommunications
47	Alternate Substance Used as a Fuel	Oil/Gas
49	Natural Gas Held, Used, or Consumed in Providing Natural Gas Storage Services or Operating Natural Gas Storage facilities	Oil/Gas
50	Purchases by a Private Post-Secondary Academic Degree-Granting Institution	Education
52	Purchases of Storm Shutter Devices	Homes
54	Sales of Anthropogenic Carbon Dioxide Used in Qualified Tertiary Recovery Projects	Oil/Gas
55	Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by Domestic Nonprofit Organizations	Non-profits/Religious
58	Specialty Mardi Gras Items Sold by Certain Organizations	Mardi Gras
60	Admissions to Museums	Art
64	Interstate telecommunication services purchased by defined call centers	Telecommunications
65	Telecommunication Services through Coin-Operated Telephones	Telecommunications
66	Miscellaneous Telecommunication Services	Telecommunications
67	Coin Bullion with a Value of \$1,000 or More	Precious Metals

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71	Used Manufactured Homes and 54% of Cost of New Manufactured Homes	Homes
72	Purchases of Certain Custom Computer Software	Retail/Sales
73	Certain Digital Television and Digital Radio Conversion Equipment	Homes
83	Use Tax on Residue or By-Products Consumed by the Producer	General Business
84	Advertising services	General Business
89	Boats, Vessels, and Other Watercraft as Demonstrators	Recreational Vehicles/Vessels
90	Purchases of Off-Road Vehicles by Certain Buyers Domiciled in Another State	Recreational Vehicles/Vessels
92	Racehorses Claimed at Races in Louisiana	Racetracks/Racehorses
104	Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators	Aircraft
105	Adaptive Driving Equipment and Motor Vehicle Modification	Automobiles Rented/Owned
111	Sales of Admission Tickets by Little Theater Organizations	Art
114	Rentals of Motion-Picture Film to Commercial Theaters	Art
116	Additional Tax Levy on Contracts Entered into Prior to and within 90 Days of Tax Levy	General Business
124	Cable Television Installation and Repair Services	Homes
125	Receipts from Coin-Operated Washing and Drying Machines in Commercial Laundromats	Retail/Sales

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126	Outside Gate Admissions and Parking Fees at Fairs, Festivals, and Expositions Sponsored by Nonprofit Organizations	Non-profits/Religious
127	Lease or Rental of Certain Vessels in Mineral Production	Oil/Gas
128	Purchases of Supplies, Fuels, and Repair Services for Boats Used by Commercial Fishermen	Seafood/Fishing
131	New Vehicles Furnished by a Dealer for Driver-Education Programs	Automobiles Rented/Owned
132	Sales of Gasohol	Oil/Gas
133	Construction Materials and Operating Supplies for Certain Nonprofit Retirement Centers	Non-profits/Religious
138	Specialty Mardi Gras Items Purchased or Sold by Certain Organizations	Mardi Gras
139	Purchases and Sales by Ducks Unlimited and Bass Life	Retail/Sales
140	Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations	Non-profits/Religious
141	Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	Non-profits/Religious
142	Raw Materials Used in the Printing Process	General Business
145	Catalogs Distributed in Louisiana	Advertising
149	Sales of Railroad Ties to Railroads for Use in Other States	General Business
152	Annual Louisiana Sales Tax Holiday	General Public
153	Sales of Original One-of-a-Kind Works of Art Sold in Certain Locations	Art

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154	Hurricane preparedness Louisiana sales tax holiday	General Public
155	Sales of Construction Materials to Habitat for Humanity	Non-profits/Religious
156	Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District	General Business
157	Second Amendment Sales Tax Holiday	General Public
160	Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant partners	Non-profits/Religious
161	Parish Councils on Aging	Non-profits/Religious
163	Purchases by the Fore!Kids Foundation	Non-profits/Religious
165	Purchases of Construction Materials by the Make it Right Foundation	Non-profits/Religious
166	Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes	Aircraft
167	Certain Interchangeable Components; Optional Method to Determine	General Business
169	Cash-Basis Sales Tax Reporting and Remitting for Health and Fitness Club Membership Contracts	General Business
171	Collection from Interstate and Foreign Transportation Dealers	General Business
172	Extended Time to Register Mobile Homes	Homes
175	Credit for Costs to Reprogram Cash Registers	Retail/Sales
178	Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas	Homes

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180	Sales Tax Collected by a Qualified Charitable Institutions	Non-profits/Religious