

## Sales Exemptions to be Retained by TEB #

| TEB # | Name   | Category (if applicable)              |
|-------|--|---------------------------------------|
| 4     | Isolated or Occasional Sales of Tangible Personal Property   |                                       |
| 7     | Manufacturers Rebates on New Motor Vehicles  | Automobiles/Dealers                   |
| 8     | Manufacturers Rebates Paid Directly to a Dealer  | Automobiles/Dealers                   |
| 10    | Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations | Railroads                             |
| 11    | Purchases of Manufacturing Machinery and Equipment   | Manufacturing Machinery and Equipment |
| 12    | Purchases of Certain Machinery and Equipment Used to Produce a New Publication                                   | Manufacturing Machinery and Equipment |
| 13    | Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities                   | Non-Residential utilities             |
| 14    | Room Rentals at Camp and Retreat Facilities Owned by IRC 501(c)(3)   | Non-profit/Education                  |
| 16    | Rentals or Leases of Certain Oil-Field Property to be Released or Re-rented                                      | oil/gas                               |
| 19    | Purchases and Leases by Free Hospitals   | Medical                               |
| 20    | Certain Educational Materials and Equipment Used for Classroom Instruction                                       | Non-profit/Education                  |
| 22    | Vehicle Rentals for Re-rent to Warranty Customers  | Automobiles Rented/Owned              |
| 24    | Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer                               | Manufacturing                         |
| 26    | Purchases by State and Local Governments   | Government Purchases                  |
| 29    | Purchases by Nonprofit Entities that Sell Donated Goods  | Non-profit/Education                  |

Information based upon the FY2011 Tax Exemption Budget.

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|-------|---|----------------------------|
| 30    | Purchases of Tangible Personal Property for Lease or Rental   | Tangible Personal Property |
| 32    | Natural Gas Used in the Production of Iron  | Non-Residential utilities  |
| 33    | Electricity for Chlor-Alkali Manufacturing Process  | Non-Residential utilities  |
| 34    | Sales of Human-Tissue Transplants   | Medical                    |
| 35    | Sales of Raw Agricultural Products  | Agriculture                |
| 36    | Sales to the United States Government and its Agencies  | Government Purchases       |
| 37    | Sales of Food Items by Youth Organizations  | Non-profit/Education       |
| 39    | Tangible Personal Property Sold to Food Banks   | Non-profit/Education       |
| 42    | Pelletized Paper Waste Used in a Permitted Boiler   | Non-Residential utilities  |
| 43    | Purchases of Equipment by Bona Fide Volunteer and Public Fire Department                                    | Government                 |
| 46    | Purchases of Fuel or Gas by Residential Consumers   | Residential utilities      |
| 48    | Donation of Toys  | non-profits/religious      |
| 51    | Purchases of Food Items for School Lunch or Breakfast Programs by Nonprofit Elementary or Secondary Schools | Non-profit/Education       |
| 53    | Sales of Tangible Personal Property by the Louisiana Military Department                                    | Military                   |
| 56    | Articles Traded in on Tangible Personal Property  | Tangible Personal Property |

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|-------|---|---------------------------------------|
| 57    | First \$50,000 of New Farm Equipment Used in Poultry Production   | Manufacturing Machinery and Equipment |
| 59    | Admissions to Athletic or Entertainment Events by Elementary and Secondary Educational Institutions and Membership Dues of Certain Nonprofit, Civic | Non-profit/Education                  |
| 61    | Admissions to Places of Amusement at Camp or Retreat Facilities   | Non-profit/Education                  |
| 62    | Repair Services Performed in Louisiana when the Repaired Property is Exported   | Construction/Repairs                  |
| 63    | Repairs, Renovations or Conversions of Drilling Rigs  | Oil/Gas                               |
| 68    | Certain Geophysical Survey Information and Data Analyses  | Oil/Gas                               |
| 69    | Work Products of Certain Professionals  | General Business                      |
| 70    | Pharmaceuticals Administered to Livestock for Agricultural Purposes   | Agriculture                           |
| 74    | Materials Used Directly in the Collection of Blood  | Medical                               |
| 75    | Apheresis Kits and Leuko Reduction Filters  | Medical                               |
| 76    | Other Constructions Permanently Attached to the Ground  | Construction/Repairs                  |
| 77    | Purchases by Motor Vehicle Manufacturers  | Manufacturing Machinery and Equipment |
| 78    | Purchases by Glass Manufacturers  | Manufacturing Machinery and Equipment |
| 79    | Purchases of Machinery and Equipment by Owners of Certain Radio Stations  | Manufacturing Machinery and Equipment |
| 80    | Purchases of Machinery and Equipment by Certain Utilities   | Manufacturing Machinery and Equipment |

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| TEB # | Name  | Category (if applicable)  |
|-------|---|---------------------------|
| 81    | Sales of Newspapers   | General Public            |
| 82    | Donations to Certain Schools and Food Banks from Resale Inventory | Non-profit/Education      |
| 85    | Purchases by Nonprofit Electric Cooperatives                      | Non-Residential utilities |
| 87    | Sales by State-Owned Domed Stadiums                               | Government                |
| 88    | Sales by Certain Publicly-Owned Facilities                        | Government                |
| 91    | Sales of Farm Products Direct from the Farm                       | Agriculture               |
| 93    | Feed and Feed Additives for Animals Held for Business Purposes    | Racetracks/Racehorses     |
| 94    | Materials Used in the Production or Harvesting of Crawfish        | Fishing/Seafood           |
| 95    | Materials Used in the Production or Harvesting of Catfish         | Fishing/Seafood           |
| 96    | Farm Products Produced and Used by the Farmers                    | Agriculture               |
| 98    | Sales of Steam - Nonresidential                                   | Non-residential utilities |
| 99    | Sales of Water - Nonresidential                                   | Non-residential utilities |
| 100   | Sales of Electric Power or Energy - Nonresidential                | Non-residential utilities |
| 101   | Sales of Fertilizers and Containers to Farmers                    | Agriculture               |
| 102   | Sales of Natural Gas - Nonresidential                             | Non-residential utilities |

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| 103   | Materials and Energy Sources Used for Boiler Fuel   | Non-residential utilities             |
| 106   | Sales of Food by Certain Institutions   | Non-profit/Education                  |
| 107   | Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes                                       | General Business                      |
| 108   | Repairs and Materials Used on Drilling Rigs and Equipment   | Oil/Gas                               |
| 109   | Sales of 50-ton Vessels and New Component Parts and Sales of Certain Materials and Services to Vessels Operating in Interstate Commerce | Transportation/Large Vessels & Trucks |
| 110   | Sales of Seeds for Planting Crops   | Agriculture                           |
| 112   | Tickets to Musical Performances by Nonprofit Musical Organizations, Educational, and Religious Organizations                            | Non-profits/Religious                 |
| 115   | Property Purchased for Exclusive Use Outside the State  | Tangible Personal Property            |
| 117   | Admissions to Entertainment by Domestic Nonprofit Charitable, Educational, and Religious Organizations                                  | Non-profit/Education                  |
| 118   | Sales of Tangible Personal Property at or Admissions to Events Sponsored by Certain Nonprofit Groups                                    | Non-profit/Education                  |
| 119   | Sales by Thrift Shops on Military Installations   | Military                              |
| 120   | Sales of Newspapers by Religious Organizations  | Non-profit/Education                  |
| 121   | Sales to Nonprofit Literacy Organizations   | Non-profit/Education                  |
| 122   | Sales or Purchases by Blind Persons Operating Small Businesses  | Disabled                              |
| 123   | Purchases by Certain Organizations that Promote Training for the Blind  | Disabled                              |

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| 129   | Certain Seafood-Processing Facilities  | Seafood/Fishing                       |
| 134   | Sales of Motor Vehicles to be Leased or Rented by Qualified Lessors  | Automobiles Rented/Owned              |
| 137   | Purchases of Certain Fuels for Private Residential Consumption   | Residential Utilities                 |
| 143   | Piggyback Trailers or Containers and Rolling Stock   | Railroads                             |
| 144   | Pharmaceutical Samples Distributed in Louisiana  | Medical                               |
| 146   | Certain Trucks and Trailers Used 80% in Interstate Commerce  | Transportation/Large Vessels & Trucks |
| 147   | Certain Contract Carrier Buses Used 80% in Interstate Commerce   | Transportation/Large Vessels & Trucks |
| 148   | Rail Rolling Stock Sold or Leased in Louisiana   | Railroads                             |
| 150   | Utilities Used by Steelworks and Blast Furnaces  | Non-residential utilities             |
| 151   | Sickle Cell Disease Organizations  | Medical                               |
| 158   | Sale of Polyroll Tubing  | Agriculture                           |
| 159   | Purchase, Lease or Repair of Certain Capital Equipment and Computer Software of Qualifying Radiation Therapy treatment centers | Medical                               |
| 162   | Purchase of Breastfeeding Items  | General Public                        |
| 164   | Purchases of Vehicles Modified for Use by an Orthopedically Disabled Person  | Disabled                              |
| 168   | Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals                       | Oil/Gas                               |

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| TEB # | Name  | Category (if applicable)   |
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| 173   | "Sales or Cost Price" of Refinery Gas   | Oil/Gas                    |
| 174   | Vendor's Compensation * (Amended & Capped)  | General Business           |
| 176   | Sales Tax Remitted on Bad Debts from Credit Sales   | General Business           |
| 179   | Purchases and Leases of Durable Medical Equipment Paid by or Under Provisions of Medicare | Medical/Prescription Drugs |
| 181   | Louisiana Tax Free Shopping Program   | General Public             |
| 182   | Sales of Gasoline, Gasohol, and Diesel  | Fuel Subject to Excise Tax |
| 183   | Purchases Made with WIC Vouchers and Food Stamps  | General Public             |
| 184   | Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana   | General Public             |
| 185   | Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services  | Automobiles/Dealers        |
| 186   | Use of Vehicles in Louisiana by Active Military Personnel                                 | Automobiles/Dealers        |
| 187   | Sales of Food for Preparation and Consumption in the Home                                 | General Public             |
| 188   | Sales of Electric Power or Energy to the Consumer for Residential Use                     | Residential Utilities      |
| 189   | Sales of Natural Gas to the Consumer for Residential Use                                  | Residential Utilities      |
| 190   | Sales of Water to the Consumer for Residential Use  | Residential Utilities      |
| 191   | Drugs Prescribed by Physicians or Dentists  | Medical/Prescription Drugs |