

Deduction Code	Line Description	Short Description
5026	Food for home consumption	5026 Sales food home consumption
5022	Prescription Drugs R.S. 47:305.2(A)(1)	5022 Sales of Rx Drugs
5024	Ostomy, colostomy, ileostomy devices and equipment 47:305.2(A)(2)	5024 Sales of *-Ostomy devices
5027	Medical devices that are used by a patient in the treatment of any disease under the supervision of a physician or administered by a physician, nurse, or other health care professional 47:305.2(A)(3)	5027 Sales of medical devices
5036	Insulin without a prescription 47:305.2(A)(5)	5036 Sales insulin w/o prescription
1070	Manufacturing Machinery & Equip R.S. 47:305.5 (EXCEPT LOCAL OPTIONS)	1070 MME
1011	Sales and purchases of tangible personal property consumed in the manufacturing process (fuses, belts, felts, wires, conveyor belts, lubricants, and motor oils) by logging, wood product and paper manufacturers; includes sales and purchases of repairs and maintenance of manufacturing machinery and equipment	1011 MME Wood Mfg
9954	Mfg Machinery & Equipment - Sales, Cost, and Lease ONLY BROWNFIELD AREA IN CITY of LAKE CHARLES: Other than NAICS code 331111 and codes beginning with NAICS code 3361	9954 MME ONLY Lake Charles
9952	Mfg Machinery & Equipment: Sales, Cost, and Lease ONLY NAICS 331111	9952 MME only NAICS 331111
9953	Mfg Machinery & Equipment: Sales, Cost, and Lease ONLY NAICS codes beginning with 3361	9953 MME only NAICS beg 3361
9951	Mfg Machinery & Equipment: Sales, Cost and Lease of all except NAICS code 331111 and codes beginning with 3361	9951 MME w/ NAICS code exceptions
9955	Mfg Machinery & Equipment: Lease of all NAICS codes	9955 MME Lease of all NAICS
1077	Repairs performed in Louisiana when the repaired property is delivered out of state	1077 Repairs delivered out of state
1034	Sales of electricity for chlor-alkali manufacturing processes	1034 Sales elect chlor-alkali
9995	VEGF inhibitors and Complex Biologics 47:337.10(C)	9995 VEGF Inhibitors & Complex Bio
1073	Admission charges to athletic events of colleges and universities, if qualifying under La. R.S. 39:467 or 39:468	1073 Qualifying adm athletic events
7017	Sales in and admissions to Rapides Parish Coliseum, SugArena, Lamar Dixon Center, and certain other public facilities not included in La. R.S. 39:467; parish tax authorities must exempt event also for the exemption to apply; does not include sales of tangible personal property at trade shows or similar events held in these arenas	7017 Public Owned Facility
7018	Fifty percent of the cost price of admission tickets to events other than athletic contests or large scale bid-upon events which were not under contract on or before 9/1/2016, held in the Caesars Superdome, Smoothie King Center, and the Cajundome	7018 Dome Stadium adm tickets 50%
7019	Fifty percent of the cost price of admission tickets to events, other than athletic contests or large scale bid-upon events which were not under contract on or before 9/1/2016, held in certain other public facilities not included in La. R.S. 39:467	7019 Public Facility adm ticket 50%