The Louisiana Legislature's repeal of one cent of the exemption from the state's four-cent sales tax will effect agricultural interests in a number of areas, Commissioner of Agriculture Bob Odom.

Farm families and agribusinesses can expect to see their tax bill affected in the following areas:
- Sales of farm products direct from the farm by farmers, dairymen, poultry producers, livestock producers, nurserymen and others.
- Farm products grown or produced by the farmers and used by the farmers and their families.
- Sales of fertilizer to farmers growing crops for commercial sale.
- Purchases of containers for use by farmers in packaging their farm products for sale.
- Sales of seeds for use by farmers in planting crops and seeds used to grow forage crops for feeding livestock, poultry, fish and dairy cows.
- Sales of pesticides used in the control of insects, plant life, fungus or any other pests detrimental to agricultural crops, including the control of animal pests and diseases.
- First $50,000 of the sales price of certain items of rubber-tired farm equipment and attachments, irrigation wells, drivers, motors, equipment and construction materials for on-the-farm facilities.
- Sales of diesel fuel, butane, propane and other liquefied petroleum gases used for farm purposes.