

**ACT No. 10**

2024 Third Extraordinary Session

HOUSE BILL NO. 8

BY REPRESENTATIVE BRASS AND SENATOR JENKINS

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AN ACT

To amend and reenact R.S. 47:301(3)(a), (4)(introductory paragraph), (a) through (e), and (h), (5), (7)(a), (9), (10)(a)(i), (12), (13)(a), (15), (18)(a)(i) and (d)(i), (19), and (29)(x)(introductory paragraph) and (ix), 302(A), (B), (K)(1) and (2), (U), and (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E), 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A) and (B), 321.1(A) and (B), 331(A) and (B), 337.3(A), and 340.1(A)(3) and (5) and R.S. 51:1286(B), to enact R.S. 47:301(10)(c)(ii)(cc) and (jj), (18)(a)(v), (32), (33), and (34), 301.3, and 305.5, and to repeal R.S. 47:301(16)(h) and (p) and (23), relative to sales and use taxes; to provide for the levy of sales and use taxes on certain digital products and services; to provide for the rates of such taxes; to provide for definitions; to provide relative to exclusions and exemptions from sales and use taxes; to provide relative to administration of sales and use taxes; to provide relative to tax collection and enforcement; to provide for liability for collection and payment of certain sales and use taxes; to provide for record keeping and reporting; to provide for sourcing; to provide for certain limitations and requirements; to provide for effectiveness; to provide for applicability; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:301(3)(a), (4)(introductory paragraph), (a) through (e), and (h), (5), (7)(a), (9), (10)(a)(i), (12), (13)(a), (15), (18)(a)(i) and (d)(i), (19), and

1 (29)(x)(introductory paragraph) and (ix), 302(A), (B), (K)(1) and (2), (U), and  
 2 (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), 303(A)(2) and (3)(a)  
 3 and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E),  
 4 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 306.5(A)(1) and  
 5 (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314,  
 6 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A) and (B), 321.1(A) and  
 7 (B), 331(A) and (B), 337.3(A), and 340.1(A)(3) and (5) are hereby amended and reenacted  
 8 and R.S. 47:301(10)(c)(ii)(cc) and (jj), (18)(a)(v), (32), (33), and (34), 301.3, and 305.5 are  
 9 hereby enacted to read as follows:

10 §301. Definitions

11 As used in this Chapter, the following words, terms, and phrases have the  
 12 meanings ascribed to them in this Section, unless the context clearly indicates a  
 13 different meaning:

14 \* \* \*

15 (3)(a) "Cost price" means the actual cost of the articles of tangible personal  
 16 property or digital products without any deductions therefrom on account of the cost  
 17 of materials used, labor, or service cost, except those service costs for installing the  
 18 articles of tangible personal property or digital products if ~~such~~ the cost is separately  
 19 billed to the customer at the time of installation, transportation charges, or any other  
 20 expenses whatsoever, or the reasonable market value of the tangible personal  
 21 property or digital products at the time it becomes susceptible to the use tax,  
 22 whichever is less.

23 \* \* \*

24 (4) "Dealer" includes every person who manufactures or produces tangible  
 25 personal property or digital products for sale at retail, for use, or consumption, or  
 26 distribution, or for storage to be used or consumed in a taxing jurisdiction. "Dealer"  
 27 is further defined to mean:

28 (a) Every person who imports, or causes to be imported, tangible personal  
 29 property or digital products from any other state, foreign country, or other taxing

1 jurisdiction for sale at retail, for use, or consumption, or distribution, or for storage  
2 to be used or consumed in a taxing jurisdiction.

3 (b) Every person who sells at retail, or who offers for sale at retail, or who  
4 has in his possession for sale at retail, or for use, or consumption, or distribution, or  
5 storage to be used or consumed in the taxing jurisdiction, tangible personal property  
6 or digital products as defined ~~herein~~ in this Section.

7 (c) Any person who has sold at retail, or used, or consumed, or distributed,  
8 or stored for use or consumption in the taxing jurisdiction, tangible personal property  
9 or digital products and who cannot prove that the tax levied by this Chapter has been  
10 paid on the sale at retail, the use, the consumption, the distribution, or the storage of  
11 ~~said~~ the tangible personal property or digital products.

12 (d)(i) Any person who leases or rents tangible personal property or digital  
13 products for a consideration, permitting the use or possession of the ~~said~~ property or  
14 products without transferring title thereto.

15 (ii) However, a person who leases or rents tangible personal property or  
16 digital products to customers who provide information to ~~such~~ the person that they  
17 will use the property or products only offshore beyond the territorial limits of the  
18 state shall not be included in the term "dealer" for purposes of the collection of the  
19 rental or lease tax of the state, statewide political subdivisions, and other political  
20 subdivisions on ~~such~~ lease or rental contracts. For purposes of this Item, "use" means  
21 the operational or functional use of the property and not other uses related to its  
22 possession such as transportation, maintenance, and repair. It is the intention of this  
23 Item that the customers of such persons shall remit any tax due on the lease or rental  
24 of ~~such~~ the property or digital products directly to the state and local taxing bodies  
25 to whom they are due.

26 (e) Any person who is the lessee or rentee of tangible personal property or  
27 digital products and who pays to the owner of ~~such~~ the property or product a  
28 consideration for the use or possession of ~~such~~ the property without acquiring title  
29 thereto.

30 \* \* \*

1 (h) Any person engaging in business in the taxing jurisdiction. "Engaging in  
 2 business in the taxing jurisdiction" means and includes any of the following methods  
 3 of transacting business: maintaining directly, indirectly, or through a subsidiary, an  
 4 office, distribution house, sales house, warehouse, or other place of business or by  
 5 having an agent, salesman, or solicitor operating within the taxing jurisdiction under  
 6 the authority of the seller or its subsidiary irrespective of whether ~~such~~ the place of  
 7 business, agent, salesman, or solicitor is located in ~~such~~ the taxing jurisdiction  
 8 permanently or temporarily or whether ~~such~~ the seller or subsidiary is qualified to  
 9 do business in ~~such~~ the taxing jurisdiction, or any person who makes deliveries of  
 10 tangible personal property or digital products into the taxing jurisdiction other than  
 11 by a common or contract carrier.

12 \* \* \*

13 (5) "Gross sales" means the sum total of all retail sales of tangible personal  
 14 property or digital products, without any deduction whatsoever of any kind or  
 15 character except as provided in this Chapter.

16 \* \* \*

17 (7)(a) "Lease or rental" means the leasing or renting of tangible personal  
 18 property or digital products and the possession or use thereof by the lessee or renter,  
 19 for a consideration, without transfer of the title of ~~such~~ the property or products. For  
 20 the purpose of the leasing or renting of automobiles, "lease" means the leasing of  
 21 automobiles and the possession or use thereof by the lessee, for a consideration,  
 22 without the transfer of the title of ~~such~~ that property for a one hundred eighty-day  
 23 period or more. "Rental" means the renting of automobiles and the possession or use  
 24 thereof by the renter, for a consideration, without the transfer of the title of ~~such~~ that  
 25 property for a period less than one hundred eighty days.

26 \* \* \*

27 (9) "Purchaser" means and includes any person who acquires or receives any  
 28 tangible personal property or digital products, or the privilege of using any tangible  
 29 personal property or digital products, or receives any services pursuant to a  
 30 transaction subject to tax under this Chapter.





1                   (18)(a)(i) Solely for purposes of the imposition of the state sales and use tax,  
 2                   "use" means and includes the exercise of any right or power over tangible personal  
 3                   property or digital products incident to the ownership thereof, except that it shall not  
 4                   include the sale at retail of ~~that property~~ those items of property or products in the  
 5                   regular course of business or the donation to a school in the state which meets the  
 6                   definition provided in R.S. 17:236 or to a public or recognized independent  
 7                   institution of higher education in the state of property previously purchased for resale  
 8                   in the regular course of a business. The term "use" shall not include the purchase, the  
 9                   importation, the consumption, the distribution, or the storage of automobiles to be  
 10                   leased in an arm's length transaction, nor shall the term "use" include the donation  
 11                   of food items to a food bank as defined in R.S. 9:2799(B).

\* \* \*

13                   (v) The term "use" applies to the first act within this state by which the  
 14                   taxpayer, as a consumer, views, accesses, downloads, possesses, stores, opens,  
 15                   manipulates, or otherwise enjoys, uses, or receives the benefits of a digital product,  
 16                   prewritten computer access service, or information service. Use includes access and  
 17                   use of digital products, prewritten computer access services, and information  
 18                   services that remain in the possession of the dealer or in the possession of a third  
 19                   party on behalf of the dealer.

\* \* \*

21                   (d)(i) Notwithstanding any other provision of law to the contrary, and except  
 22                   as provided in Item (iii) of this Subparagraph, for purposes of state and political  
 23                   subdivision sales and use tax, "use" means and includes the exercise of any right or  
 24                   power over tangible personal property or digital products incident to the ownership  
 25                   thereof, except that it shall not include the further processing of tangible personal  
 26                   property into articles of tangible personal property or digital products for sale.

\* \* \*

28                   (19) "Use tax" includes the use, the consumption, the distribution, and the  
 29                   storage as ~~herein~~ defined in this Section. No use tax shall be due to or collected by:





1           (32)(a) "Digital product" means digital audiovisual works, digital audio  
2           works, digital books, digital codes, digital applications and games, digital periodicals  
3           and discussion forums, and any other otherwise taxable tangible personal property  
4           transferred electronically, whether digitally delivered, streamed, or accessed and  
5           whether purchased singly, by subscription, or in any other manner, including  
6           maintenance, updates, and support.

7           (b) For purposes of this Paragraph, the following terms have the meanings  
8           ascribed to them in this Subparagraph:

9           (i) "Digital audiovisual works" means a series of related images that, when  
10          shown in succession, impart an impression of motion, together with accompanying  
11          sounds. "Digital audiovisual works" include but are not limited to motion pictures;  
12          musical, videos, news, and entertainment programs; and live events.

13          (ii) "Digital audio works" means works that result from the fixation of a  
14          series of musical, spoken, or other sounds that are transferred electronically,  
15          including prerecorded or live songs, music, readings of books or other written  
16          materials, speeches, ring tones, or other sound recording.

17          (iii) "Digital books" means works that are generally recognized in the  
18          ordinary and usual sense as books and which are transferred electronically, including  
19          works of fiction, nonfiction, and short stories.

20          (iv) "Digital code" means a code that provides the person who holds the code  
21          a right to obtain one or more digital products. A digital code may be obtained by any  
22          means, including tangible forms and electronic mail, regardless of whether the code  
23          is designated as a song code, video code, or book code. The term "digital code"  
24          includes codes used to access or obtain any digital products that have been  
25          previously purchased and promotion cards or codes that are purchased by a retailer  
26          or other business entity for use by the retailer's or entity's customers. "Digital code"  
27          does not include any gift certificate or gift card with monetary value that may be  
28          redeemable for an item other than a digital product.

1                   (v) "Digital applications and games" means any application or game,  
2                   including add-ons or additional content, that can be used by a computer, mobile  
3                   device, or tablet notwithstanding the function performed.

4                   (vi) "Digital periodical and discussion forum" means a digital newspaper,  
5                   digital magazine, other digital periodical, chat room discussion, weblog, or any other  
6                   similar product.

7                   (c) "Digital product" shall not include any of the following:

8                   (i) Any intangible such as a patent, stock, bond, goodwill, trademark,  
9                   franchise, or copyright.

10                  (ii) Telecommunications services and ancillary services as those terms are  
11                  defined in Subparagraphs (27)(b) and (x) of this Section.

12                  (iii) Internet access service charges.

13                  (iv) The representation of a work product resulting from a professional  
14                  service, as described in Subparagraph (16)(d) of this Section, in an electronic form,  
15                  such as an electronic copy of an engineering report prepared by an engineer that  
16                  primarily involves the application of human effort, and the human effort originated  
17                  after the customer requested the service.

18                  (v) A product having electrical, digital, magnetic, wireless, optical,  
19                  electromagnetic, or similar capabilities where the purchaser holds a copyright or  
20                  other intellectual property interest in the product, in whole or part, if the purchaser  
21                  uses the product solely for commercial purposes, including advertising or other  
22                  marketing activities.

23                  (vi) Cable television services, direct-to-home satellite services, video  
24                  programming services, or satellite digital audio radio services.

25                  (d) The sale of a digital code that may be utilized to obtain a digital product  
26                  shall be taxed in the same manner as the digital product.

27                  (e) For purposes of taxes imposed under this Chapter and Chapters 2-A and  
28                  2-B of this Subtitle, whenever the words "property" or "personal property" are used,  
29                  those terms shall be construed to include any digital product unless any of the  
30                  following circumstances apply:

1           (i) It is clear from the context that the term "personal property" is intended  
2           only to refer to tangible personal property.

3           (ii) It is clear from the context that the term "property" is intended only to  
4           refer to tangible personal property, immovable property, or both.

5           (iii) To construe the term "property" or "personal property" as including any  
6           digital product would yield unlikely, absurd, or strained consequences.

7           (33)(a) "Transferred electronically" means any product obtained by the  
8           purchaser by means other than tangible storage media, regardless of whether the  
9           seller grants permanent or less than permanent use and regardless of whether the  
10          transaction is conditioned upon contingent payment. It is not necessary that a copy  
11          of the product be physically transferred to the purchaser. So long as the purchaser  
12          may access the product, it shall be considered to have been transferred electronically  
13          to the purchaser.

14          (b) For purposes of this Paragraph, the term "permanent use" means perpetual  
15          use or use for an indefinite or unspecified length of time.

16          (34)(a) "End user" means any purchaser other than a purchaser who receives  
17          by contract a digital product for further commercial broadcast, rebroadcast,  
18          transmission, retransmission, licensing, relicensing, distribution, redistribution, or  
19          exhibition of the product, in whole or in part, to others. A person who purchases  
20          digital products for the purpose of giving away those products or codes shall not be  
21          considered to have engaged in the distribution or redistribution of such products or  
22          codes and shall be treated as an end user.

23          (b) If a purchaser of a digital product does not receive the contractual right  
24          to further redistribute, after the digital code is redeemed, the underlying product to  
25          which the digital code relates, then the purchaser of the digital code shall be deemed  
26          an end user. If the purchaser of the digital code receives the contractual right to  
27          further redistribute, after the digital code is redeemed, the underlying product to  
28          which the digital code relates, then the purchaser of the digital code shall not be  
29          deemed an end user. A purchaser of a digital code who has the contractual right to  
30          further redistribute the digital code shall be deemed an end user if that purchaser

1           does not have the right to further redistribute, after the digital code is redeemed, the  
 2           underlying product to which the digital code relates.

3   \*           \*           \*

4           §301.3. Digital products

5                   A. Nexus. For purposes of the taxes imposed under this Chapter and  
 6           Chapters 2-A and 2-B of this Subtitle, the department shall not consider a person's  
 7           ownership of, or rights in, digital products residing on servers located in this state in  
 8           determining whether the person has substantial nexus with this state. For purposes  
 9           of this Section, "substantial nexus" means the requisite connection that a person has  
 10          with a state to allow the state to subject the person to the state's taxing authority,  
 11          consistent with the commerce clause of the United States Constitution.

12                  B. Bundled transactions. (1) In the case of the sale of a digital code that  
 13          provides a purchaser with the right to obtain more than one digital product, and  
 14          which may also include the right to obtain other products or services, and all of the  
 15          products and services, digital or otherwise, to be obtained through the use of the code  
 16          do not have the same sales and use tax treatment, both of the following requirements  
 17          apply:

18                   (a) The transaction shall be deemed to be the sale of the products and  
 19          services to be obtained through the use of the code.

20                   (b) The sales and use tax shall apply to the entire selling price of the code,  
 21          except as provided in Paragraph (2) of this Subsection.

22                   (2) If the seller can identify by reasonable and verifiable standards the  
 23          portion of the selling price attributable to the products and services that are not  
 24          subject to sales and use tax from its books and records that are kept in the regular  
 25          course of business for other purposes, including but not limited to nontax purposes,  
 26          sales and use tax shall not apply to that portion of the selling price of the code  
 27          attributable to the products and services that are not subject to sales and use tax.

28                  C. Rules. The secretary may promulgate rules and regulations in accordance  
 29          with the Administrative Procedure Act to implement the provisions of this Section,  
 30          including rules addressing the taxation of any and all digital products and services.

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1           Any rule promulgated by the department pursuant to this Section shall be construed  
2           in favor of the secretary.

3           §302. Imposition of tax

4                     A. There is hereby levied a tax upon the sale at retail, the use, the  
5                     consumption, the distribution, and the storage for use or consumption in this state,  
6                     of each item or article of tangible personal property or digital product, as defined  
7                     ~~herein, the levy of said tax to~~ in this Chapter. The levy of the tax shall be as follows:

8                             (1) At the rate of ~~two per centum (2%)~~ two percent of the sales price of each  
9                             item or article of tangible personal property or digital product when sold at retail in  
10                            this state; the tax to be computed on gross sales for the purpose of remitting the  
11                            amount of tax due the state, and to include each and every retail sale.

12                            (2) At the rate of ~~two per centum (2%)~~ two percent of the cost price of each  
13                            item or article of tangible personal property or digital product when the same is not  
14                            sold but is used, consumed, distributed, or stored for use or consumption in this state;  
15                            provided there shall be no duplication of the tax.

16                     B. There is hereby levied a tax upon the lease or rental within this state of  
17                     each item or article of tangible personal property or digital product, as defined  
18                     ~~herein, the levy of said tax to~~ in this Chapter. The levy of the tax shall be as follows:

19                            (1) At the rate of ~~two per centum (2%)~~ two percent of the gross proceeds  
20                            derived from the lease or rental of tangible personal property or a digital product, as  
21                            defined ~~herein~~ in this Chapter, where the lease or rental of ~~such~~ the property or  
22                            product is an established business, or part of an established business, or the same is  
23                            incidental or germane to the ~~said~~ business.

24                            (2) At the rate of ~~two per centum (2%)~~ two percent of the monthly lease or  
25                            rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or  
26                            rentee to the owner of the tangible personal property or digital product.

27   \*       \*       \*

28                     K. An additional tax shall be levied as follows:

29                            (1) At the rate of four percent of the sales price of each item or article of  
30                            tangible personal property or digital product when sold at retail in this state; the tax

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1 to be computed on gross sales for the purpose of remitting the amount of tax due the  
2 state, and to include each and every retail sale.

3 (2) At the rate of four percent of the cost price of each item or article of  
4 tangible personal property or digital product when the same is not sold but is used,  
5 consumed, distributed, or stored for use or consumption in this state; provided there  
6 shall be no duplication of the tax.

7 \* \* \*

8 U. Collection of consumer use tax. It is the duty of the secretary of the  
9 Department of Revenue to collect all taxes imposed pursuant to this Chapter and  
10 Chapters 2-A and 2-B of this Subtitle which may be due upon the sale by a remote  
11 retailer of tangible personal property, digital products, or services in Louisiana. The  
12 secretary is authorized and directed to employ all means available to ensure the  
13 collection of the tax in an equitable, efficient, and effective manner.

14 V.(1) In addition to the definition of "dealer" as provided in R.S. 47:301(4)  
15 for purposes of the consumer use tax, the term "dealer" includes every person who  
16 manufactures or produces tangible personal property or digital products for sale at  
17 retail, for use or consumption, or distribution, or for storage to be used or consumed  
18 in a taxing jurisdiction. "Dealer" is further defined to mean:

19 (a) Any person engaging in business in the taxing jurisdiction which shall  
20 mean the solicitation of business through an independent contractor or any other  
21 representative pursuant to an agreement with a Louisiana resident or business under  
22 which the resident or business, for a commission, referral fee, or other consideration  
23 of any kind, directly or indirectly, refers potential customers, whether by link on an  
24 internet website, an in-person oral presentation, telemarketing, or otherwise to the  
25 seller. If the cumulative gross receipts from sales of tangible personal property or  
26 digital products to customers in this state who are referred to the person through ~~such~~  
27 an agreement exceeds fifty thousand dollars during the preceding twelve months, the  
28 presumption regarding the status of that person as a dealer may be rebutted if the  
29 person can demonstrate, to the satisfaction of the secretary, that he cannot reasonably

1 be expected to have gross receipts in excess of fifty thousand dollars for the  
2 succeeding twelve months.

3 (b) Any person selling tangible personal property, digital products, or  
4 services, the use of which is taxed pursuant to this Chapter, who:

5 \* \* \*

6 §303. Collection

7 A. Collection from dealer.

8 \* \* \*

9 (2) On all tangible personal property or digital products imported, or caused  
10 to be imported, from other states or foreign countries, and used by him, the "dealer",  
11 as hereinafter defined, shall pay the tax imposed by this Chapter on all articles of  
12 tangible personal property or digital products ~~so~~ imported and used, the same as if  
13 ~~the said~~ those articles or products had been sold at retail for use or consumption in  
14 this state. For the purposes of this Chapter, the use, or consumption, or distribution,  
15 or storage to be used or consumed in this state of tangible personal property or digital  
16 products, shall each be equivalent to a sale at retail, and the tax shall thereupon  
17 immediately levy and be collected in the manner provided herein, provided there  
18 shall be no duplication of the tax ~~in any event~~.

19 (3)(a) A credit against the use tax imposed by this Chapter shall be granted  
20 to taxpayers who have paid a similar tax upon the sale or use of the same tangible  
21 personal property or digital products in another state. The credit provided herein  
22 shall only be granted ~~only~~ in the case where the state to which a similar tax has been  
23 paid grants a similar credit as provided herein, provided that members of the armed  
24 forces who are citizens of this state and whose orders or enlistment contracts  
25 stipulate a period of active duty of two years or more and who purchase automobiles  
26 outside of the state of Louisiana while on ~~such~~ a tour of active duty shall be granted  
27 ~~such~~ the credit in connection with the purchase of ~~such~~ the automobiles whether or  
28 not the state to which ~~such~~ the tax thereon has been paid grants a similar credit as  
29 herein provided. The amount of the credit shall be calculated by multiplying the rate  
30 of the similar tax paid in the other state by the cost price which is subject to

1 Louisiana use tax at the time of the importation of the tangible personal property or  
 2 digital products. The proof of payment of a similar tax to another state shall be made  
 3 according to rules and regulations promulgated by the secretary. In no event shall the  
 4 credit be greater than the tax imposed by Louisiana upon the particular tangible  
 5 personal property or digital product which is the subject of the Louisiana use tax.

\* \* \*

7 G. Direct Payment Numbers. Notwithstanding any provision of law to the  
 8 contrary, a Louisiana taxpayer who obtains a DP Number as provided in R.S.  
 9 47:303.1 shall remit sales and use taxes due on purchases and rentals of tangible  
 10 personal property, digital products, and taxable services directly to the state and local  
 11 taxing bodies to whom the sales and use taxes are due, and shall not be liable to remit  
 12 the tax to the vendor or lessor of the tangible personal property, digital products, and  
 13 taxable services, as provided in R.S. 47:303.1.

\* \* \*

15 §303.1. Direct Payment Numbers

16 A. Notwithstanding any other law to the contrary except for the provisions  
 17 of R.S. 47:303(B) and (E), the state and local sales and use tax due on the purchase,  
 18 importation, or lease of tangible personal property, digital products, or taxable  
 19 services by taxpayers who have obtained a Direct Payment Number, hereinafter  
 20 referred to as a "~~DP Number~~," "DP Number", shall be remitted directly to the state  
 21 and appropriate political subdivision by ~~such~~ the taxpayer, as provided in this  
 22 Section. The vendor or lessor of tangible personal property, digital products, or  
 23 taxable services shall not be responsible for collecting sales and use tax on ~~such~~  
 24 or leases, and shall not be liable for ~~such~~ the tax as provided in R.S. 47:304(C), upon  
 25 presentation to him of a valid DP Number by such purchaser or lessee, provided that  
 26 the vendor or lessor notes the DP Number on the untaxed contract or invoice  
 27 submitted to ~~such~~ the purchaser and lessee.

28 B.(1) A DP Number shall be issued to and shall be continued to be held by  
 29 a taxpayer who obtains the required approvals and who meets all of the following



1 qualifications and all other applicable qualifications provided for in this Section ~~and~~  
2 ~~the following~~ qualifications:

3 \* \* \*

4 (c) The taxpayer has an annual average of five million dollars of taxable  
5 purchases or leases of tangible personal property ~~and, digital products,~~ taxable  
6 services, or any combination of these for three calendar years prior to the year of  
7 application by the taxpayer, and has such an average for each subsequent three-year  
8 period.

9 \* \* \*

10 (2)

11 \* \* \*

12 (b) Separate DP Numbers shall be issued to and shall be continued to be held  
13 by taxpayers that are subsidiary entities of a private, nonprofit, tax-exempt  
14 organization, as defined under Section 501(c)(3) of the Internal Revenue Code, that  
15 meets the requirements of Subparagraph (a) of this Paragraph, as well as to those  
16 taxpayer entities in which the tax-exempt organization is the sole member, provided  
17 that these entities are licensed by the Louisiana Department of Health, Louisiana  
18 Board of Pharmacy, or otherwise have as their mission promoting the delivery of  
19 healthcare and patient medical services and products and further provided that these  
20 entities and the tax exempt organization together have in the aggregate an annual  
21 average of ten million dollars of taxable purchases or leases of tangible personal  
22 property ~~and, digital products,~~ or taxable services for three calendar years prior to the  
23 year of application, and have ~~such an~~ that average for each subsequent three-year  
24 period, and which obtain the required approvals and meet the qualifications provided  
25 for in Subparagraphs (1)(b) and (1)(d) of this Subsection.

26 \* \* \*

27 §304. Treatment of tax by dealer

28 \* \* \*

29 B. Every dealer located outside the state making sales of tangible personal  
30 property or digital products for distribution, storage, use, or other consumption; in





1 or imported into Louisiana for first use exclusively beyond the territorial limits of  
2 Louisiana as specifically provided hereinafter in this Section.

3 \* \* \*

4 C.(1) If the first use of tangible personal property or digital products  
5 purchased within or imported into Louisiana occurs offshore beyond the territorial  
6 limits of any state, the exemption provided ~~herein~~ in this Section shall apply only if  
7 either of the following conditions are met:

8 ~~(1)~~ (a) The purchaser or importer has determined the location of the first use  
9 of the tangible personal property or digital product at the time of its purchase and has  
10 notified the vendor of that location; ~~or,~~

11 ~~(2)~~ (b) The purchaser or importer has not determined the intended offshore  
12 location of first use at the time of purchase or importation, but has obtained from the  
13 secretary of the Department of Revenue an "offshore registration number"  
14 authorizing him to claim the exemption under the following conditions ~~provided in~~  
15 ~~this Paragraph:~~

16 ~~(a)~~ ~~Said~~ (i) The offshore registration number shall be issued only if the  
17 purchaser or importer has shown, to the satisfaction of the secretary, that records,  
18 reports, and business practices are sufficient to permit verification that tangible  
19 personal property or a digital product purchased or imported tax-free ~~under~~ pursuant  
20 to this Subsection is, in fact, being purchased or imported for use offshore beyond  
21 the territorial limits of any state. In cases of purchases of fungible goods, including  
22 vessel fuel and lubricants, the required records shall include purchase invoices,  
23 vessel logs, fuel usage records, fuel transfer records, and other reports and records  
24 that will enable the secretary to determine the amount of fungible goods consumed  
25 within Louisiana so as to be subject to the sales and use tax, and the amount of  
26 fungible goods delivered to or consumed at offshore locations beyond the territorial  
27 limits of the state, so as not to be subject to the sales and use tax. For ~~the purpose~~  
28 purposes of ~~the~~ this Section, the term "fungible goods" means goods of which any  
29 unit is unidentifiable and is, from its nature or by mercantile custom, treated as the

1 equivalent of any other unit and shall include crude petroleum and its refined  
 2 products.

3 ~~(b)~~ (ii) The offshore registration number issued by the secretary ~~under~~  
 4 pursuant to this Subsection may be revoked by the secretary at any time if the  
 5 purchaser or importer fails to meet the conditions set herein, or if the secretary finds  
 6 that the purchaser or importer is consistently using the certificate to purchase or  
 7 import tax-free tangible personal property or digital products for first use in state.

8 ~~(c)~~ (iii) If the offshore registration number is revoked, all tangible personal  
 9 property or digital products purchased or imported tax-free under this Paragraph and  
 10 in the possession of the purchaser or importer within this state shall be deemed  
 11 taxable unless otherwise exempt ~~under pursuant to~~ the provisions of ~~Paragraph (1)~~  
 12 ~~of this Subsection~~ Subparagraph (a) of this Paragraph. If the provisions of ~~Paragraph~~  
 13 ~~(1) of this Subsection~~ Subparagraph (a) of this Paragraph are not complied with, any  
 14 subsequent purchase or import of tangible personal property will be taxable, whether  
 15 for instate or offshore use, until the certificate and offshore number are reissued.

16 ~~(d)~~ (iv) Whenever there is a conflict between a purchaser or importer and the  
 17 secretary as to whether an offshore registration number shall be issued, reissued, or  
 18 revoked, it shall be the responsibility of the purchaser or importer to show that he  
 19 meets the conditions and requirements ~~set herein~~ provided in this Section for having  
 20 and retaining ~~said~~ the certificate and offshore registration number.

21 ~~(3)~~ (2) Except for purchases or importation of tangible personal property or  
 22 digital products in accordance with ~~Paragraphs (1) and (2)~~ Subparagraphs (1)(a) and  
 23 (1)(b) of this Subsection, any purchase or importation of property is taxable at the  
 24 time of purchase or import unless otherwise exempt.

25 D. If tangible personal property or digital products purchased or imported  
 26 tax-free ~~under pursuant to~~ the provisions of this Section ~~is~~ are subsequently used for  
 27 any taxable purpose within the state, use tax shall be paid by the purchaser or  
 28 importer as of the time of its use in this state. Storage of property purchased or  
 29 imported tax-free ~~under pursuant to~~ this Section which is ultimately used in another  
 30 state will be considered a "subsequent use for a taxable purpose".



1 §305.38. Exclusions and exemptions; sheltered workshop or supported employment  
 2 provider for persons with intellectual disabilities

3 The sale at retail, the use, the consumption, the distribution, and the storage  
 4 for use or consumption in this state of each item or article of tangible personal  
 5 property or digital products by a sheltered workshop or a supported employment  
 6 provider as defined in R.S. 39:1604.4 for persons with intellectual disabilities  
 7 licensed by the Department of Children and Family Services as a day developmental  
 8 training center for persons with intellectual disabilities shall not be subject to the  
 9 sales and use taxes levied by the state or by any political subdivision thereof.

10 \* \* \*

11 §305.53. Exclusions and exemptions; sickle cell disease organizations

12 A. The sale at retail, the rental or lease, the use, the consumption, the  
 13 distribution, and the storage for use or consumption in this state of each item or  
 14 article of tangible personal property; or digital product, or any taxable service, by a  
 15 nonprofit organization established prior to 1975 which conducts a comprehensive  
 16 program on sickle cell disease which includes but is not limited to free education,  
 17 free testing, free counseling, and free prescriptions, transportation, and food  
 18 packages for sickle cell patients shall not be subject to the sales and use taxes levied  
 19 by the state or by any other ~~tax~~ taxing authority.

20 \* \* \*

21 §306.5. Annual reporting requirement

22 A.(1) Notwithstanding any provision of law to the contrary, transactions  
 23 listed in Subsection B of this Section involving sales of tangible personal property,  
 24 digital products, or services that are not subject to state sales and use tax pursuant to  
 25 the exclusions and exemptions provided by law shall be subject to an annual  
 26 reporting requirement based on transactions occurring during the previous fiscal  
 27 year, beginning on July first of the preceding year and ending on June thirtieth of the  
 28 current year.

1 (2) The annual report shall include all of the following information:

2 \* \* \*

3 (c) Annual gross sales of tangible personal property, digital products, or  
4 services that are not subject to state sales and use tax pursuant to the exclusions and  
5 exemptions provided for in Subsection B of this Section.

6 \* \* \*

7 §307. Collector's authority to determine the tax in certain cases

8 A. In the event any dealer fails to make a report and pay the tax as provided  
9 in this Chapter or in case the dealer makes a grossly incorrect report or a report that  
10 is false or fraudulent, the collector shall make an estimate of the retail sales of ~~such~~  
11 the dealer for the taxable period, of the gross proceeds from rentals or leases of  
12 tangible personal property by the dealer, or the cost price of all articles of tangible  
13 personal property or digital products imported by the dealer for use or consumption  
14 or distribution or storage to be used or consumed in this state, and of the gross  
15 amounts paid or charged for services taxable; and it shall be the duty of the collector  
16 to assess and collect the tax together with any interest and penalty that may have  
17 accrued thereon, which assessment shall be considered prima facie correct and the  
18 burden to show the contrary shall rest upon the dealer.

19 B. In the event the dealer has imported tangible personal property or digital  
20 products and ~~he~~ fails to produce an invoice showing the cost price of the articles  
21 which are subject to tax, or the invoice does not reflect the true or actual cost, then  
22 the collector shall ascertain in any manner feasible the true cost price and shall assess  
23 and collect the tax, together with any interest and penalties that may have accrued,  
24 on the basis of the true cost as assessed by him. The assessment ~~so made~~ shall be  
25 considered prima facie correct, and the burden shall be on the dealer to show the  
26 contrary.

27 C. In the case of the lease or rental of tangible personal property or digital  
28 products, if the consideration given or reported by the dealer does not, in the  
29 judgment of the collector, represent the true or actual consideration, then the  
30 collector is authorized to ascertain in any manner feasible the true or actual



1 consideration and assess and collect the tax thereon together with any interest and  
2 penalties that may have accrued. The assessment ~~so made~~ shall be considered prima  
3 facie correct and the burden shall be on the dealer to show the contrary.

4 \* \* \*

5 §309. Dealers required to keep records

6 A.(1) Every dealer required to make a report and pay any tax ~~under~~ pursuant  
7 to this Chapter shall keep and preserve suitable records of the sales, purchases, or  
8 leases taxable ~~under~~ pursuant to this Chapter, and ~~such~~ other books of accounts as  
9 may be necessary to determine the amount of tax due hereunder, and other  
10 information as may be required by the secretary; and each dealer shall secure,  
11 maintain, and keep, until the taxes to which they relate have prescribed, a complete  
12 record of tangible personal property or digital products received, used, sold at retail,  
13 distributed, or stored, leased, or rented, within this state by the ~~said~~ dealer, together  
14 with invoices, bills of lading, and other pertinent records and papers as may be  
15 required by the secretary for the reasonable administration of this Chapter, and a  
16 complete record of all sales or purchases of services taxable ~~under~~ pursuant to this  
17 Chapter until the taxes to which they relate have prescribed.

18 \* \* \*

19 §309.1. Sales in Louisiana of tangible personal property, digital products, and  
20 taxable services by a dealer or remote retailer; ~~the~~ provision of lists, notices,  
21 and statements by a dealer or remote retailer

22 \* \* \*

23 B. Definitions. As used in this Section, the following words and phrases have  
24 the following meanings unless the context clearly indicates otherwise:

25 (1) "Louisiana purchaser" or "purchaser" means a person who purchases  
26 tangible personal property, digital products, or taxable services in a transaction with  
27 a remote retailer for property or a service that is delivered for use or benefit in  
28 Louisiana, and no Louisiana sales and use tax was collected or paid on the  
29 transaction.

1 (2) "Remote retailer" or "retailer" means a retailer that purposefully avails  
2 itself in any way of the benefits of an economic market in Louisiana or who has any  
3 other minimum contacts with the state and who meets all of the following criteria:

4 \* \* \*

5 (b) Makes retail sales of tangible personal property, digital products, or  
6 taxable services where the property is delivered into Louisiana or the beneficial use  
7 of the service occurs in Louisiana, and the cumulative annual gross receipts for the  
8 retailer and its affiliates from those sales exceeds fifty thousand dollars per calendar  
9 year.

10 \* \* \*

11 D. Annual statement submitted by remote retailer. By March first of each  
12 year, a remote retailer who made retail sales of tangible personal property, digital  
13 products, or taxable services to Louisiana purchasers in the immediately preceding  
14 calendar year shall file with the secretary an annual statement for each purchaser  
15 which includes the total amount paid by the purchaser to that retailer in the  
16 immediately preceding calendar year. Under no circumstances shall the statement  
17 contain detail as to specific property or services purchased, but it shall include the  
18 total amount paid. The statement shall be submitted on forms to be developed and  
19 provided by the secretary. The secretary ~~is authorized to~~ may require the electronic  
20 filing of statements by a remote retailer who had sales in Louisiana in excess of one  
21 hundred thousand dollars in the immediately preceding calendar year.

22 \* \* \*

23 §310. Wholesalers and jobbers required to keep records

24 A. All wholesale dealers and jobbers in this state shall keep a record of all  
25 sales of tangible personal property or digital products made in this state whether ~~such~~  
26 the sales be for cash or on terms of credit. These records shall contain and include  
27 the name and address of the purchaser, the date of the purchase, the article  
28 purchased, and the price at which the article is sold to the purchaser. These records

1 shall be kept until the taxes to which they relate have prescribed and shall be open  
2 to the inspection of the secretary at all reasonable hours.

3 \* \* \*

4 §312. Failure to pay tax on imported tangible personal property or digital products;  
5 grounds for attachment

6 A. The failure of any dealer to pay the tax and any interest, penalties, or  
7 costs due ~~under~~ pursuant to the provisions of this Chapter on any tangible personal  
8 property or digital products imported from outside the state for use, consumption,  
9 distribution, or storage to be used in this state, or imported for the purpose of leasing  
10 or renting the same, shall make the tax, interest, penalties, or costs ipso facto  
11 delinquent. This failure shall ~~moreover~~ be a sufficient ground for the attachment of  
12 the personal property imported wherever it may be found, whether the delinquent  
13 taxpayer is a resident or nonresident, and whether the property is in the possession  
14 of the delinquent taxpayer or in the possession of other persons.

15 B. It is the intention of this law to prevent the disposition of ~~the said~~ tangible  
16 personal property or digital products in order to insure payment of the tax imposed  
17 by this Chapter, together with interest, penalties and costs, and authority to attach is  
18 hereby specifically granted to the collector. The procedure prescribed by law in  
19 attachment proceedings shall be followed except that no bond shall be required of  
20 the ~~State~~ state.

21 \* \* \*

22 §314. Failure to pay tax; rule to cease business

23 Failure to pay any tax due as provided in this Chapter shall ipso facto,  
24 without demand or putting in default, cause the tax, interest, penalties, and costs to  
25 become immediately delinquent, and the collector has the authority, on motion in a  
26 court of competent jurisdiction, to take a rule on the dealer, to show cause in not less  
27 than two or more than ten days, exclusive of holidays, why the dealer should not be  
28 ordered to cease from further pursuit of business as a dealer. This rule may be tried  
29 out of term and in chambers, and shall always be tried by preference. If the rule is  
30 made absolute, the order rendered thereon shall be considered a judgment in favor

1 of the state, prohibiting the dealer from ~~the~~ further pursuit of ~~said~~ the business until  
 2 ~~such time as~~ he has paid the delinquent tax, interest, penalties, and costs, and every  
 3 violation of the injunction shall be considered as a contempt of court; and punished  
 4 according to law. For ~~the purpose~~ purposes of the enforcement of this Chapter and  
 5 the collection of the tax levied hereunder, it is presumed that all tangible personal  
 6 property and digital products imported or held in this state by any dealer ~~is~~ are to be  
 7 sold at retail, used or consumed, or stored for use or consumption in this state, or  
 8 leased or rented within this state, and ~~is~~ are subject to the tax herein levied; this  
 9 presumption shall be prima facie only, and subject to proof furnished to the collector.

10 §315. Sales returned to dealer; credit or refund of tax

11 A. Whenever tangible personal property or digital products are sold ~~is~~ and  
 12 returned to the dealer by the purchaser or consumer, or in the event the amount paid  
 13 or charged for services is refunded or credited to the purchaser or consumer after the  
 14 tax imposed by this Chapter has been collected, or charged to the account of the  
 15 purchaser, consumer, or user, the dealer shall be entitled to reimbursement of the  
 16 amount of tax so collected or charged by him, in the manner prescribed by the  
 17 collector; and ~~in case~~ if the tax has not been remitted by the dealer to the collector,  
 18 the dealer may deduct the same in submitting his return. Upon receipt of a signed  
 19 statement of the dealer as to the gross amount of ~~such~~ refunds during the period  
 20 covered by the signed statement, which period shall not be longer than ninety days,  
 21 the collector shall issue to the dealer an official credit memorandum equal to the net  
 22 amount remitted by the dealer for the tax collected. This memorandum shall be  
 23 accepted by the collector at full face value from the dealer to whom it is issued, in  
 24 the remittance for subsequent taxes accrued ~~under~~ pursuant to the provisions of this  
 25 Chapter. In cases where a dealer has retired from business and has filed a final  
 26 return, a refund of tax may be made if it can be established to the satisfaction of the  
 27 collector that the tax paid was not due.

28 B.(1) Whenever the unpaid balance of an account due to the dealer for the  
 29 purchase of tangible personal property, digital products, or the sale of services  
 30 subject to sales taxation has been found to be bad in accordance with Section 166 of

1 the United States Internal Revenue Code and has actually been charged off for  
2 federal income tax purposes, the dealer shall be entitled to reimbursement of the  
3 amount of tax previously paid by the dealer on such amounts.

4 \* \* \*

5 §315.3. Sales tax refund; sales and rentals covered by Medicare

6 A. Any person who has paid sales and use taxes, levied by the state and any  
7 other taxing authorities in the state, upon the sale, lease, or rental of tangible personal  
8 property or digital products when ~~such~~ the sale, lease, or rental is paid by or ~~under~~  
9 pursuant to the provisions of Medicare, shall be entitled to reimbursement of the  
10 amount of tax paid on ~~such property~~ those items of property or products. Upon  
11 receipt of a signed statement of ~~such~~ a person as to the amount of taxes paid ~~under~~  
12 pursuant to the provisions of this Chapter on ~~such~~ tangible personal property or  
13 digital products and upon proof of payment by or ~~under~~ pursuant to the provisions  
14 of Medicare, the secretary and the appropriate taxing authorities shall make a refund  
15 to ~~such~~ the person in the amount to which he is entitled.

16 \* \* \*

17 §315.5. Sales tax refund; nonprofits employing or training persons with workplace  
18 disabilities or disadvantages

19 A. A qualified charitable institution which submits an application to the  
20 secretary of the Department of Revenue shall receive an exemption in the form of a  
21 restricted refund of the sales and use tax of the state which the institution has  
22 collected on the sale of donated tangible personal property, digital products, or items  
23 made from such donated property; provided that, the refund is used exclusively in  
24 this state for land acquisition, capital construction, or equipment, or debt service  
25 related thereto, ~~and/or~~, or job training, job placement, employment, or other related  
26 community services and support program costs.

27 B. As used in this Section, "qualified charitable institution" means an  
28 organization which meets the following criteria:

29 \* \* \*

1 (3) It routinely sells donated tangible personal property, digital products, or  
2 items made from such donated property.

3 \* \* \*

4 C.(1)

5 \* \* \*

6 (c) Once approved, the charitable institution shall file sales tax returns as  
7 required reporting the total state sales tax it has collected and take a deduction  
8 therefrom for the amount of state sales tax collected on qualifying exempt sales of  
9 donated tangible personal property, digital products, or items made from donated  
10 tangible personal property.

11 \* \* \*

12 §321. Imposition of tax

13 A. In addition to the tax levied by R.S. 47:302(A), 321.1(A), and 331(A) and  
14 collected ~~under~~ pursuant to the provisions of ~~Chapter~~ Chapters 2 and 2-B of this  
15 Subtitle H of this Title, there is hereby levied an additional tax upon the sale at retail,  
16 the use, the consumption, the distribution, and the storage for use or consumption in  
17 this state of each item or article of tangible personal property or digital product, as  
18 defined in Chapter 2 of this Subtitle H of this Title. The levy of ~~said the~~ tax shall be  
19 as follows:

20 (1) At the rate of one percent of the sales price of each item or article of  
21 tangible personal property or digital product when sold at retail in this state except  
22 for prepaid calling service and prepaid wireless calling service, the tax to be  
23 computed on gross sales for the purpose of remitting the amount of tax to the state,  
24 and to include each and every retail sale.

25 (2) At the rate of one percent of the cost price of each item or article of  
26 tangible personal property or digital product except for prepaid calling service and  
27 prepaid wireless calling service when the same is not sold but is used, consumed,  
28 distributed, or stored for use or consumption in this state, provided that there shall  
29 be no duplication of the tax.

1                   B. In addition to the tax levied by R.S. 47:302(B), 321.1(B), and 331(B) and  
2 collected ~~under~~ pursuant to the provisions of ~~Chapter~~ Chapters 2 and 2-B of this  
3 ~~Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950~~, there is hereby  
4 levied a tax upon the lease or rental within this state of each item or article of  
5 tangible personal property or digital product, as defined ~~by said~~ in Chapter 2 of this  
6 ~~Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950~~; the levy of ~~said~~ the  
7 tax to be as follows:

8                   (1) At the rate of one percent of the gross proceeds derived from the lease  
9 or rental of tangible personal property or digital product, as defined in Chapter 2 of  
10 this ~~Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950~~, where the lease  
11 or rental of ~~such~~ the property or product is in an established business, or part of an  
12 established business, or the same is incidental or germane to the business.

13                   (2) At the rate of one percent of the monthly lease or rental price paid by a  
14 lessee or rentee, or contracted or agreed to be paid by a lessee or rentee, to the owner  
15 of the tangible personal property or digital product.

16   \*           \*           \*

17 §321.1. Imposition of tax

18                   A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and  
19 collected ~~under~~ pursuant to the provisions of ~~Chapter~~ Chapters 2 and 2-B of this  
20 Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the  
21 consumption, the distribution, and the storage for use or consumption in this state of  
22 each item or article of tangible personal property or digital product as defined in  
23 Chapter 2 of this Subtitle. The levy of ~~said~~ the tax shall be as follows:

24                   (1) At the rate of forty-five hundredths of one percent of the sales price of  
25 each item or article of tangible personal property or digital product when sold at  
26 retail in this state, the tax to be computed on gross sales for the purpose of remitting  
27 the amount of tax to the state, and to include each and every retail sale.

28                   (2) At the rate of forty-five hundredths of one percent of the cost price of  
29 each item or article of tangible personal property or digital product when the same

1 is not sold but is used, consumed, distributed, or stored for use or consumption in this  
2 state, provided that there shall be no duplication of the tax.

3 B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and  
4 collected ~~under~~ pursuant to the provisions of ~~Chapter~~ Chapters 2 and 2-B of this  
5 Subtitle, there is hereby levied a tax upon the lease or rental within this state of each  
6 item or article of tangible personal property or digital product, as defined by Chapter  
7 2 of this Subtitle; the levy of the tax to be as follows:

8 (1) At the rate of forty-five hundredths of one percent of the gross proceeds  
9 derived from the lease or rental of tangible personal property or digital product, as  
10 defined in Chapter 2 of this Subtitle, where the lease or rental of ~~such~~ the property  
11 or product is in an established business, or part of an established business, or the  
12 same is incidental or germane to the business.

13 (2) At the rate of forty-five hundredths of one percent of the monthly lease  
14 or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a  
15 lessee or rentee, to the owner of the tangible personal property or digital product.

16 \* \* \*

17 §331. Imposition of tax

18 A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 321.1(A) and  
19 collected ~~under~~ pursuant to the provisions of ~~Chapter~~ Chapters 2 and 2-A of this  
20 ~~Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950~~, there is hereby  
21 levied an additional tax upon the sale at retail, the use, the consumption, the  
22 distribution, and the storage for use or consumption in this state of each item or  
23 article of tangible personal property or digital product, as defined in Chapter 2 of this  
24 ~~Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950~~; the. The levy of  
25 ~~said tax to~~ the tax shall be as follows:

26 (1) At the rate of ninety-seven ~~one~~ hundredths of one ~~percentum~~ percent of  
27 the sales price of each item or article of tangible personal property or digital product  
28 when sold at retail in this state, the tax to be computed on gross sales for the purpose  
29 of remitting the amount of tax to the state, and to include each and every retail sale.







1 to the same extent that ~~such~~ the exemptions and suspensions of exemptions now or  
2 hereafter apply to the tax levied in R.S. 47:331.

3 \* \* \*

4 Section 3. R.S. 47:301(16)(h) and (p) and (23) are hereby repealed in their entirety.

5 Section 4. The provisions of this Act shall apply to taxable periods beginning on or  
6 after January 1, 2025.

7 Section 5. In any instance in which a provision of this Act conflicts with a provision  
8 of the Act which originated as House Bill No. 10 of this 2024 Third Extraordinary Session  
9 of the Legislature, the provision of the Act which originated as House Bill No. 10 of this  
10 2024 Third Extraordinary Session of the Legislature shall prevail and be given effect.

11 Section 6. This Act shall become effective upon signature by the governor or, if not  
12 signed by the governor, upon expiration of the time for bills to become law without signature  
13 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
14 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
15 effective on the day following such approval.

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_