

2024 Third Extraordinary Session

HOUSE BILL NO. 8

BY REPRESENTATIVE BRASS

TAX/SALES & USE: Levies sales and use taxes on certain digital products and services
(Items #8 and 13)

1 AN ACT

2 To amend and reenact R.S. 47:301(3)(a), (b), and (i)(i)(introductory paragraph) and

3 (ii)(aa)(I)(aaa), (4)(introductory paragraph), (a) through (e), (h), and (i), (5), (7)(a),

4 (g), and (i), (8)(b), (9), (10)(a)(i) through (iv), (c)(ii)(bb), (j), (l), (q)(i), (r), (s), (u),

5 (ff), and (hh), (12), (13)(a), (14)(h) through (k), (15), (18)(a), (d)(i), (e), and (f), (19),

6 and (29)(x)(introductory paragraph) and (ix), 302(A), (B), (D), (K)(1) and (2), (U),

7 (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), (BB)(9), (13),

8 (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (113), and (CC),

9 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c)

10 and (2)(b), 304(B), 305(E), 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5),

11 305.38, 305.53(A), 305.54(B) and (C)(1), 306.5(A)(1) and (2)(c), 307(A) through

12 (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1),

13 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A), (B), (P)(9), (13), (17), (23), (25),

14 (27), (30), (33), (56), (66), (81), (109), and (114), and (Q), 321.1(A), (B), (I)(9), (13),

15 (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (J), 331(A),

16 (B), (V)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114),

17 and (W), 337.3(A), and 340.1(A)(3) and (5) and R.S. 51:1286(B), to enact R.S.

18 47:301(10)(c)(ii)(cc) and (jj), (14)(l) and (m), (32), (33), and (34), 301.3, 301.4, and

19 305.5, and to repeal R.S. 47:301(16)(h) and (p) and (23), relative to sales and use

20 taxes; to provide for the levy of sales and use taxes on certain digital products and

21 services; to provide for the rates of such taxes; to provide for definitions; to provide

1 relative to exclusions and exemptions from sales and use taxes; to provide relative
2 to administration of sales and use taxes; to provide relative to tax collection and
3 enforcement; to provide for liability for collection and payment of certain sales and
4 use taxes; to provide for record keeping and reporting; to provide for sourcing; to
5 provide for certain limitations and requirements; to provide for effectiveness; to
6 provide for applicability; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:301(3)(a), (b), and (i)(i)(introductory paragraph) and
9 (ii)(aa)(I)(aaa), (4)(introductory paragraph), (a) through (e), (h), and (i), (5), (7)(a), (g), and
10 (i), (8)(b), (9), (10)(a)(i) through (iv), (c)(ii)(bb), (j), (l), (q)(i), (r), (s), (u), (ff), and (hh),
11 (12), (13)(a), (14)(h) through (k), (15), (18)(a), (d)(i), (e), and (f), (19), and
12 (29)(x)(introductory paragraph) and (ix), 302(A), (B), (D), (K)(1) and (2), (U),
13 (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), (BB)(9), (13), (17),
14 (23), (25), (27), (30), (33), (56), (66), (81), (109), and (113), and (CC), 303(A)(2) and (3)(a)
15 and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E),
16 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 305.54(B) and
17 (C)(1), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and
18 (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A),
19 (B), (P)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (Q),
20 321.1(A), (B), (I)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114),
21 and (J), 331(A), (B), (V)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and
22 (114), and (W), 337.3(A), and 340.1(A)(3) and (5) are hereby amended and reenacted and
23 R.S. 47:301(10)(c)(ii)(cc) and (jj), (14)(l) and (m), (32), (33), and (34), 301.3, 301.4, and
24 305.5 are hereby enacted to read as follows:

25 §301. Definitions

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

29 * * *

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

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

9 (b) In the case of tangible personal property or digital products which ~~has~~
10 have acquired a tax situs in a taxing jurisdiction and ~~is~~ are thereafter transported
11 outside the taxing jurisdiction for repairs performed outside the taxing jurisdiction
12 and ~~is~~ thereafter returned to the taxing jurisdiction, the cost price shall be deemed to
13 be the actual cost of any parts ~~and/or~~, materials, or both used in performing ~~such~~ the
14 repairs, if applicable labor charges are separately stated on the invoice. If the
15 applicable labor charges are not separately stated on the invoice, it shall be presumed
16 that the cost price is the total charge reflected on the invoice.

17 * * *

18 (i)(i) For purposes of the imposition of the use tax levied by the state ~~under~~
19 pursuant to R.S. 47:302, 321, 321.1, and 331, the cost price of machinery and
20 equipment used by a manufacturer in a plant facility predominately and directly in
21 the actual manufacturing for agricultural purposes or the actual manufacturing
22 process of an item of tangible personal property or a digital product, which is for
23 ultimate sale to another and not for internal use, at one or more fixed locations within
24 Louisiana, shall be reduced as follows:

25 * * *

26 (ii) For purposes of this Subparagraph, the following definitions shall apply:

27 (aa) "Machinery and equipment" means tangible personal property or other
28 property that is eligible for depreciation for federal income tax purposes and that is
29 used as an integral part in the manufacturing of tangible personal property for sale.

1 "Machinery and equipment" shall also mean tangible personal property or other
2 property that is eligible for depreciation for federal income tax purposes and that is
3 used as an integral part of the production, processing, and storing of food and fiber
4 or of timber.

5 (I) Machinery and equipment, for purposes of this Subparagraph, also
6 includes but is not limited to the following:

7 (aaa) Computers and software that are an integral part of the machinery and
8 equipment used directly in the manufacturing process, or which control or
9 communicate with computer systems that control heating or cooling systems for
10 machinery or equipment that manufactures tangible personal property for sale.
11 Computers and software used for inventory and accounting systems or that control
12 non-qualifying machinery and equipment are not considered machinery and
13 equipment for purposes of this Subparagraph.

14 * * *

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

19 (a) Every person who imports, or causes to be imported, tangible personal
20 property or digital products from any other state, foreign country, or other taxing
21 jurisdiction for sale at retail, for use, or consumption, or distribution, or for storage
22 to be used or consumed in a taxing jurisdiction.

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

27 (c) Any person who has sold at retail, or used, or consumed, or distributed,
28 or stored for use or consumption in the taxing jurisdiction, tangible personal property
29 or digital products and who cannot prove that the tax levied by this Chapter has been

1 paid on the sale at retail, the use, the consumption, the distribution, or the storage of
2 ~~said~~ the tangible personal property or digital products.

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

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

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

21 * * *

22 (h) Any person engaging in business in the taxing jurisdiction. "Engaging in
23 business in the taxing jurisdiction" means and includes any of the following methods
24 of transacting business: maintaining directly, indirectly, or through a subsidiary, an
25 office, distribution house, sales house, warehouse, or other place of business or by
26 having an agent, salesman, or solicitor operating within the taxing jurisdiction under
27 the authority of the seller or its subsidiary irrespective of whether ~~such~~ the place of
28 business, agent, salesman, or solicitor is located in ~~such~~ the taxing jurisdiction
29 permanently or temporarily or whether ~~such~~ the seller or subsidiary is qualified to

1 do business in ~~such~~ the taxing jurisdiction, or any person who makes deliveries of
2 tangible personal property or digital products into the taxing jurisdiction other than
3 by a common or contract carrier.

4 (i) Any person who sells at retail any tangible personal property or digital
5 products to a vending machine operator for resale through coin-operated vending
6 machines.

7 * * *

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

11 * * *

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

21 * * *

22 (g) For purposes of state and political subdivision sales and use tax, "lease
23 or rental" shall not mean the lease or rental of tangible personal property or digital
24 products to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. which ~~is~~
25 property or products are used by ~~such~~ those organizations for their educational and
26 public service programs for youth.

27 * * *

28 (i) For purposes of sales and use taxes levied and imposed by local
29 governmental subdivisions, school boards, and other political subdivisions whose

1 boundaries are not coterminous with those of the state, "lease or rental" by a person
2 shall not mean or include the lease or rental of tangible personal property or digital
3 products if ~~such the~~ lease or rental is made under the provisions of Medicare.

4 * * *

5 (8)

6 * * *

7 (b) Solely for purposes of the payment of state sales or use tax on the lease
8 or rental or the purchase of tangible personal property, digital products, or services,
9 "person" shall not include a regionally accredited independent institution of higher
10 education which is a member of the Louisiana Association of Independent Colleges
11 and Universities, if ~~such the~~ lease or rental or purchase is directly related to the
12 educational mission of ~~such the~~ institution. However, the term "person" shall include
13 such an institution for purposes of the payment of tax on sales by ~~such the~~ institution
14 if the sales are not otherwise exempt.

15 * * *

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

20 (10)(a)(i) Solely for the purposes of the imposition of the state sales and use
21 tax, "retail sale" or "sale at retail" means a sale to a consumer, end user, or to any
22 other person for any purpose other than for resale as tangible personal property or a
23 digital product, or for the lease of automobiles in an arm's length transaction, and
24 shall mean and include all ~~such~~ transactions as that the secretary, upon investigation,
25 finds to be in lieu of sales; provided that sales for resale or for lease of automobiles
26 in an arm's length transaction must be made in strict compliance with the rules and
27 regulations. Any dealer making a sale for resale or for the lease of automobiles,
28 which is not in strict compliance with the rules and regulations, shall himself be
29 liable for and pay the tax.

1 (ii) Solely for purposes of the imposition of the sales and use tax levied by
2 a political subdivision or school board, "retail sale" or "sale at retail" shall mean a
3 sale to a consumer or to any other person for any purpose other than for resale in the
4 form of tangible personal property or a digital product, or resale of those services
5 defined in Paragraph (14) of this Section provided the retail sale of the service is
6 subject to sales tax in this state, and shall mean and include all ~~such~~ transactions ~~as~~
7 that the collector, upon investigation, finds to be in lieu of sales; provided that sales
8 for resale be made in strict compliance with the rules and regulations. Any dealer
9 making a sale for resale, which is not in strict compliance with the rules and
10 regulations shall himself be liable for and pay the tax. A local collector shall accept
11 a resale certificate issued by the Department of Revenue, provided the taxpayer
12 includes the parish of its principal place of business and local sales tax account
13 number on the state certificate. However, in the case of an intra-parish transaction
14 from dealer to dealer, the collector may require that the local exemption certificate
15 be used in lieu of the state certificate. The department shall accommodate the
16 inclusion of ~~such~~ this information on its resale certificate for ~~such~~ these purposes.

17 (iii) "Retail sale" or "sale at retail" for purposes of sales and use taxes
18 imposed by the state on transactions involving the sale for rental of automobiles
19 which take place on or after January 1, 1991, and by political subdivisions on ~~such~~
20 those transactions on or after July 1, 1996, and state sales and use taxes imposed on
21 transactions involving the lease or rental of digital products or tangible personal
22 property other than automobiles which take place on or after July 1, 1991, means a
23 sale to a consumer or to any other person for any purpose other than for resale as
24 tangible personal property or a digital product, or for lease or rental in an arm's
25 length transaction in the form of tangible personal property or a digital product, and
26 shall mean and include all ~~such~~ transactions ~~as~~ that the secretary, upon investigation,
27 finds to be in lieu of sales; provided that sales for resale or for lease or rental in an
28 arm's length transaction must be made in strict compliance with the rules and
29 regulations. Any dealer making a sale for resale or for lease or rental, which is not

1 in strict compliance with the rules and regulations, shall himself be liable for and pay
2 the tax. For purposes of the imposition of the tax imposed by any political
3 subdivision of the state, for the period beginning on July 1, 1999, and ending on June
4 30, 2000, the term "retail sale" or "sale at retail" shall not include one-fourth of the
5 sales price of any tangible personal property which is sold in order to be leased or
6 rented in an arm's length transaction in the form of tangible personal property. For
7 purposes of the imposition of the tax imposed by any political subdivision of the
8 state, for the period beginning on July 1, 2000, and ending on June 30, 2001, the
9 term "retail sale" or "sale at retail" shall not include one-half of the sales price of any
10 tangible personal property which is sold in order to be leased or rented in an arm's
11 length transaction in the form of tangible personal property. For purposes of the
12 imposition of the tax imposed by any political subdivision of the state, for the period
13 beginning on July 1, 2001, and ending on June 30, 2002, the term "retail sale" or
14 "sale at retail" shall not include three-fourths of the sales price of any tangible
15 personal property which is sold in order to be leased or rented in an arm's length
16 transaction in the form of tangible personal property. Beginning July 1, 2002, for the
17 purposes of imposition of the tax levied by any political subdivision of the state, the
18 term "retail sale" or "sale at retail" shall not include the sale of any tangible personal
19 property which is sold in order to be leased or rented in an arm's length transaction
20 in the form of tangible personal property.

21 (iv) "Retail sale" or "sale at retail", for purposes of sales and use taxes
22 imposed by the state on transactions involving the sale for rental of automobiles
23 which take place prior to January 1, 1991, and by political subdivisions on ~~such~~ those
24 transactions prior to July 1, 1996, and imposed on transactions involving the lease
25 or rental of digital products or tangible personal property other than autos which take
26 place prior to July 1, 1991, and for purposes of local sales and use taxes levied by
27 political subdivisions except for transactions involving the sale for rental of
28 automobiles on or after July 1, 1996, means a sale to a consumer or to any other
29 person for any purpose other than for resale in the form of tangible personal property

1 (s) The term "sale at retail" or "retail sale", for purposes of sales and use
 2 taxes imposed by the state or any political subdivision or other taxing entity, shall
 3 not include any charge, fee, money, or other consideration received, given, or paid
 4 for the performance of funeral directing services. For purposes of this Subparagraph,
 5 "funeral directing services" means the operation of a funeral home, or by way of
 6 illustration and not limitation, any service whatsoever connected with the
 7 management of funerals, or the supervision of hearses or funeral cars, the cleaning
 8 or dressing of dead human bodies for burial, and the performance or supervision of
 9 any service or act connected with the management of funerals from time of death
 10 until the body or bodies are delivered to the cemetery, crematorium, or other agent
 11 for the purpose of disposition. However, such services shall not mean or include the
 12 sale, lease, rental, or use of any tangible personal property or digital product as those
 13 terms are defined in this Section.

14 * * *

15 (u) For purposes of sales and use taxes levied and imposed by local
 16 governmental subdivisions, school boards, and other political subdivisions whose
 17 boundaries are not coterminous with those of the state, "sale at retail" by a person
 18 shall not mean or include the sale of tangible personal property or digital products
 19 if ~~such~~ the sale is made under the provisions of Medicare.

20 * * *

21 (ff) For purposes of sales taxes imposed by the state or any political
 22 subdivision of the state, the term "retail sale" or "sale at retail" shall not include sales
 23 of tangible personal property or digital products by the Military Department, state
 24 of Louisiana, which occur on an installation or other property owned or operated by
 25 the Military Department.

26 * * *

27 (hh) For purposes of sales and use tax imposed by the state under R.S.
 28 47:302, 321, 321.1, and 331, or any other political subdivision, the term "sale at
 29 retail" shall not include the sale of tangible personal property or digital products at

1 an event providing Louisiana heritage, culture, crafts, art, food, and music which is
 2 sponsored by a domestic nonprofit organization that is exempt from tax under
 3 Section 501(c)(3) of the Internal Revenue Code. The provisions of this Subparagraph
 4 shall apply only to an event which transpires over a minimum of seven but not more
 5 than twelve days and has a five-year annual average attendance of at least three
 6 hundred thousand over the duration of the event. For purposes of determining the
 7 five-year annual average attendance, the calculation shall include the total annual
 8 attendance for each of the five most recent years. The provisions of this
 9 Subparagraph shall apply only to sales by the sponsor of the event.

* * *

11 (jj) With respect to digital products, the term "sale at retail" does not include
 12 making any digital product available free of charge for the use or enjoyment of
 13 others. For purposes of this Subparagraph, "free of charge" means that the recipient
 14 of the digital product is not required to provide anything of significant value in
 15 exchange for the product. A transfer is not free of charge if the digital product is
 16 bundled or combined with other products or services subject to sales or use tax
 17 regardless of whether such items are separately stated and invoiced.

* * *

19 (12)(a) "Sale" means any transfer of title or possession, or both, exchange,
 20 barter, conditional or otherwise, in any manner or by any means whatsoever, of
 21 tangible personal property or digital products, for a consideration, and includes the
 22 fabrication of tangible personal property for consumers who furnish, either directly
 23 or indirectly, the materials used in fabrication work, and the furnishing, preparing or
 24 serving, for a consideration, of any tangible personal property, consumed on the
 25 premises of the person furnishing, preparing or serving ~~such~~ the tangible personal
 26 property. A transaction whereby the possession of property is transferred but the
 27 seller retains title as security for the payment of the price shall be deemed a sale.

1 transmission, or by utilizing wires, cable, radio waves, microwaves, satellites, fiber
2 optics, or any other method now in existence or which may be devised; this includes
3 delivering or providing access to information through databases or subscriptions.

4 Information services include but are not limited to the following:

5 (aa) Furnishing newsletters; tax guides; research publications; financial,
6 investment, circulation, credit, stock market, or bond rating reports; mailing lists;
7 abstracts of title; news clipping services; wire services; scouting reports; surveys;
8 bad check lists; and broadcast rating services.

9 (bb) Subscriptions to genealogical, financial, or similar databases.

10 (cc) Global positioning system services including driving directions and
11 sports, news, and similar information provided through satellite audio programming
12 services.

13 (ii) Information services shall not include any of the following:

14 (aa) Information sold to a newspaper or a radio or television station licensed
15 by the Federal Communication Commission, if the information is gathered or
16 purchased for direct use in newspapers or radio or television broadcasts.

17 (bb) Charges to a person by a financial institution for account balance
18 information; or information gathered or compiled on behalf of a particular client, if
19 the information is of a proprietary nature to that client and may not be sold to others
20 by the person who compiled the information, except for a subsequent sale of the
21 information by the client for whom the information was gathered or compiled.

22 (cc) Internet access service or information services that are provided in
23 conjunction with and merely incidental to the provision of internet access service
24 when provided for a single charge.

25 (j) The term "sale of service" shall not include an action performed pursuant
26 to a contract with the United States Department of the Navy for construction or
27 overhaul of U.S. Naval vessels.

28 (k) Solely for purposes of the sales and use tax levied by the state, the
29 furnishing of telecommunications services for compensation, in accordance with the

1 provisions of R.S. 47:301.1. Local political subdivisions are prohibited from levying
2 a sales and use tax on telecommunications services not in effect on July 1, 1990;
3 provided, however, that the provisions of this Subparagraph shall not be construed
4 to prohibit the levy or collection of any franchise, excise, gross receipts, or similar
5 tax or assessment by any political subdivision of the state as defined in Article VI,
6 Section 44(2) of the Constitution of Louisiana.

7 ~~(j)~~ (l) Notwithstanding any provision of law to the contrary, for purposes of
8 sales or use taxation by the state or any local political subdivision, the term "sales of
9 services" shall not mean or include any funeral directing services as defined in
10 Subparagraph (10)(s) of this Section. Subject to approval by the House Committee
11 on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs, the
12 state Department of Revenue shall devise a formula for the calculation of the tax.

13 ~~(k)~~ (m) Solely for purposes of sales and use tax imposed by the state ~~under~~
14 pursuant to R.S. 47:302, 321, 321.1, and 331, any political subdivision whose
15 boundaries are coterminous with those of the state, or any other political subdivision,
16 the term "sales of services" shall not mean or include admission charges for, outside
17 gate admissions to, or parking fees associated with an event providing Louisiana
18 heritage, culture, crafts, art, food, and music which is sponsored by a domestic
19 nonprofit organization that is exempt from tax under Section 501(c)(3) of the
20 Internal Revenue Code. The provisions of this Subparagraph shall apply only to an
21 event which transpires over a minimum of seven but not more than twelve days and
22 has a five-year annual average attendance of at least three hundred thousand over the
23 duration of the event. For purposes of determining the five-year annual average
24 attendance, the calculation shall include the total annual attendance for each of the
25 five most recent years. The provisions of this Subparagraph shall apply only to
26 admission charges for, outside gate admissions to, or parking fees associated with
27 an event when the charges and fees are payable to or for the benefit of the sponsor
28 of the event.

1 (15) "Storage" means and includes any keeping or retention in the taxing
2 jurisdiction of tangible personal property or digital products for use or consumption
3 within the taxing jurisdiction or for any purpose other than for sale at retail in the
4 regular course of business.

5 * * *

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

17 (ii) For purposes of the imposition of the sales and use tax levied by a
18 political subdivision or school board, "use" shall mean and include the exercise of
19 any right or power over tangible personal property or digital products incident to the
20 ownership thereof, except that it shall not include the sale at retail of ~~that property~~
21 those items of property or products in the regular course of business or the donation
22 to a school in the state which meets the definition provided in R.S. 17:236 or to a
23 public or recognized independent institution of higher education in the state of
24 property previously purchased for resale in the regular course of a business. The term
25 "use" shall not include the donation of food items to a food bank as defined in R.S.
26 9:2799(B).

27 (iii) The term "use", for purposes of sales and use taxes imposed by the state
28 on the use for rental of automobiles which take place on or after January 1, 1991, and
29 by political subdivisions on such use on or after July 1, 1996, and state sales and use

1 taxes imposed on the use for lease or rental of digital products or tangible personal
2 property other than automobiles which take place on or after July 1, 1991, shall not
3 include the purchase, the importation, the consumption, the distribution, or the
4 storage of tangible personal property or digital products to be leased or rented in an
5 arm's length transaction as tangible personal property or digital products. For
6 purposes of the imposition of the tax levied by any political subdivision of the state,
7 for the period beginning July 1, 1999, and ending on June 30, 2000, the term "use"
8 shall not include one-fourth of the cost price of any tangible personal property which
9 is purchased, imported, consumed, distributed, or stored and which is to be leased
10 or rented in an arm's length transaction in the form of tangible personal property. For
11 purposes of the imposition of the tax levied by any political subdivision of the state,
12 for the period beginning July 1, 2000, and ending on June 30, 2001, the term "use"
13 shall not include one-half of the cost price of any tangible personal property which
14 is purchased, imported, consumed, distributed, or stored and which is to be leased
15 or rented in an arm's length transaction in the form of tangible personal property. For
16 purposes of the imposition of the tax levied by any political subdivision of the state,
17 for the period beginning July 1, 2001, and ending on June 30, 2002, the term "use"
18 shall not include three-fourths of the cost price of any tangible personal property
19 which is purchased, imported, consumed, distributed, or stored and which is to be
20 leased or rented in an arm's length transaction in the form of tangible personal
21 property. Beginning July 1, 2002, for purposes of the imposition of the tax levied by
22 any political subdivision of the state, the term "use" shall not include the purchase,
23 the importation, the consumption, the distribution, or the storage of any tangible
24 personal property or digital product which is to be leased or rented in an arm's length
25 transaction in the form of tangible personal property or digital product.

26 (iv) The term "use", for purposes of sales and use taxes imposed by the state
27 on the use for rental automobiles which take place prior to January 1, 1991, and by
28 political subdivisions on such use prior to July 1, 1996, and imposed on the use for
29 lease or rental of tangible personal property other than automobiles which take place

1 prior to July 1, 1991, and for purposes of local sales and use taxes levied by political
 2 subdivisions, except for any use for rental automobiles on or after July 1, 1996, shall
 3 include the purchase, the importation, the consumption, the distribution, or the
 4 storage of tangible personal property or digital products to be leased or rented in an
 5 arm's length transaction as tangible personal property or digital products.

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

13 * * *

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

20 * * *

21 (e) For purposes of state and political subdivision sales and use tax, "use"
 22 shall not include the purchase of or the exercise of any right or power over:

23 (i) Tangible personal property or digital products sold by approved parochial
 24 and private elementary and secondary schools which comply with the court order
 25 from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue
 26 Code, or students, administrators, or teachers, or other employees of the school, if
 27 the money from ~~such~~ the sales, less reasonable and necessary expenses associated
 28 with the sale, is used solely and exclusively to support the school or its program or
 29 curricula.

1 (ii) Educational materials or equipment used for classroom instruction by
 2 approved parochial and private elementary and secondary schools which comply
 3 with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the
 4 Internal Revenue Code, limited to books, workbooks, computers, computer software,
 5 films, videos, and audio tapes, including when these items are transferred
 6 electronically.

7 (f) For purposes of state and political subdivision sales and use tax, "use"
 8 shall not include the purchase of or the exercise of any right or power over tangible
 9 personal property or digital products used by Boys State of Louisiana, Inc. and Girls
 10 State of Louisiana, Inc. for their educational and public service programs for youth.

11 * * *

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

14 (a) The state on tangible personal property or digital products used,
 15 consumed, distributed, or stored for use or consumption in the state if the sale of
 16 ~~such the~~ property or products would have been exempted or excluded from sales tax
 17 at the time ~~such the~~ property or products became subject to the taxing jurisdiction of
 18 the state.

19 (b) Any political subdivision on tangible personal property or digital
 20 products used, consumed, distributed, or stored for use or consumption in ~~such the~~
 21 political subdivision if the sale of ~~such the~~ property or products would have been
 22 exempted or excluded from sales tax at the time ~~such the~~ property or products
 23 became subject to the taxing jurisdiction of the political subdivision.

24 * * *

25 (29) With respect to the furnishing of telecommunications and ancillary
 26 services, as used in this Chapter the following words, terms, and phrases have the
 27 meaning ascribed to them in this Paragraph, unless the context clearly indicates a
 28 different meaning:

29 * * *

1 (x) "Telecommunications service" means the electronic transmission,
 2 conveyance, or routing of voice, data, audio, video, or any other information or
 3 signals to a point, or between or among points. "Telecommunications service"
 4 includes ~~such~~ the transmission, conveyance, or routing in which computer processing
 5 applications are used to act on the form, code, or protocol of the content for purposes
 6 of transmission, conveyance, or routing without regard to whether ~~such~~ the service
 7 is referred to as voice over Internet protocol service or is classified by the Federal
 8 Communications Commission as an enhanced or value-added service.
 9 "Telecommunications service" does not include any of the following:

10 * * *

11 (ix) Digital products ~~delivered electronically~~, including but not limited to
 12 software, music, video, reading materials, or ring tones.

13 * * *

14 (32)(a) "Digital product" means digital audiovisual works, digital audio
 15 works, digital books, digital codes, digital applications and games, digital periodicals
 16 and discussion forums, and any other otherwise taxable tangible personal property
 17 transferred electronically, whether digitally delivered, streamed, or accessed and
 18 whether purchased singly, by subscription, or in any other manner, including
 19 maintenance, updates, and support.

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

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

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

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

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

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

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

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

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

22 (ii) Telecommunications services and ancillary services as those terms are
23 defined in Subparagraphs (29)(b) and (x) of this Section.

24 (iii) Internet access service charges.

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

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

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

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

10 (e) For purposes of taxes imposed under this Chapter and Chapters 2A and
11 2B of this Subtitle, whenever the words "property" or "personal property" are used,
12 those terms shall be construed to include any digital product unless any of the
13 following circumstances apply:

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

16 (ii) It is clear from the context that the term "property" is intended only to
17 refer to tangible personal property, real property, or both.

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

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

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

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

8 (b) If a purchaser of a digital product does not receive the contractual right
 9 to further redistribute, after the digital code is redeemed, the underlying product to
 10 which the digital code relates, then the purchaser of the digital code shall be deemed
 11 an end user. If the purchaser of the digital code receives the contractual right to
 12 further redistribute, after the digital code is redeemed, the underlying product to
 13 which the digital code relates, then the purchaser of the digital code shall not be
 14 deemed an end user. A purchaser of a digital code who has the contractual right to
 15 further redistribute the digital code shall be deemed an end user if that purchaser
 16 does not have the right to further redistribute, after the digital code is redeemed, the
 17 underlying product to which the digital code relates.

18 * * *

19 §301.3. Digital products

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

27 B. Bundled transactions. (1) In the case of the sale of a digital code that
 28 provides a purchaser with the right to obtain more than one digital product, and
 29 which may also include the right to obtain other products or services, and all of the

1 products and services, digital or otherwise, to be obtained through the use of the code
2 do not have the same sales and use tax treatment, both of the following requirements
3 apply:

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

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

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

14 C. Rules. The secretary may promulgate rules and regulations in accordance
15 with the Administrative Procedure Act to implement the provisions of this Section,
16 including rules addressing the taxation of any and all digital products and services.
17 Any rule promulgated by the department pursuant to this Section shall be construed
18 in favor of the secretary.

19 §301.4. Sales transaction sourcing rules

20 A. Application. The provisions of this Section shall apply regardless of the
21 characterization of a transaction as the sale of tangible personal property, the sale of
22 a digital product, or the sale of a service. These provisions shall not affect the
23 obligation of a purchaser to remit use tax.

24 B. Definitions. For purposes of this Section, the following terms have the
25 meanings ascribed to them in this Subsection unless the context indicates otherwise:

26 (1) "Receive" or "receipt" means taking possession of tangible personal
27 property, making first use of services, or taking possession or making first use of
28 digital products by the purchaser or purchaser's designee.

1 (2) "Use of digital products" means the location of the first act within this
2 state by which the taxpayer, as a consumer, views, accesses, downloads, possesses,
3 stores, opens, manipulates, or otherwise uses or enjoys a digital product.

4 (3) "Use of a service" means the location of the first act within the state by
5 which the taxpayer, as a consumer, uses, enjoys, or otherwise receives the benefit of
6 the service.

7 C. General sourcing rules. Except as provided in Subsection E of this
8 Section, for purposes of collecting or remitting sales or use taxes to the appropriate
9 taxing jurisdictions, otherwise known as sourcing, on sales of tangible personal
10 property, digital products, and services, the following requirements apply:

11 (1) If the sale of tangible personal property, digital products, or services is
12 received by the purchaser, or the purchaser's designee, at a business location of the
13 seller, the sale shall be sourced to that business location.

14 (2) If the sale of tangible personal property, digital products, or services is
15 not received by the purchaser at a business location of the seller, the sale shall be
16 sourced to the location where receipt by the purchaser or the purchaser's designee
17 occurs, including the location indicated by instructions for delivery to the purchaser
18 or designee, if that location is known to the seller.

19 (3) If Paragraphs (1) and (2) of this Subsection do not apply, the sale shall
20 be sourced to the location indicated by an address for the purchaser that is available
21 from the business records of the seller that are maintained in the ordinary course of
22 the seller's business, when use of this address does not constitute bad faith.

23 (4) If Paragraphs (1), (2), and (3) of this Subsection do not apply, the sale
24 shall be sourced to the location indicated by an address for the purchaser obtained
25 during the sale, including, if no other address is available, the address of a
26 purchaser's payment instrument, when use of this address does not constitute bad
27 faith.

28 (5) If Paragraphs (1), (2), (3), and (4) of this Subsection do not apply, or if
29 the seller is without sufficient information to apply the sourcing requirements set

1 forth in Paragraphs (1), (2), (3), and (4) of this Subsection, the sale shall be sourced
2 to one of the following locations:

3 (a) The location indicated by the address from which the tangible personal
4 property was shipped.

5 (b) The location from which the digital product was first available for
6 transmission by the seller.

7 (c) The location from which the service was provided.

8 D. Sourcing for lease or rental of tangible personal property. The lease or
9 rental of tangible personal property, excluding motor vehicles, shall be sourced as
10 follows:

11 (1) For a lease or rental that requires recurring periodic payments, payments
12 shall be sourced to the primary location of the property leased or rented for each
13 period covered by the payment. The primary location of the property shall be as
14 indicated by an address for the property provided by the lessee that is available to the
15 lessor from its records maintained in the ordinary course of business, when use of
16 this address does not constitute bad faith. The primary location of the property may
17 not be altered by intermittent use at different locations, such as use of business
18 property that accompanies employees on business trips and service calls.

19 (2) For a lease or rental that does not require periodic payments, the payment
20 shall be sourced in the same manner as a retail sale in accordance with Subsection
21 C of this Section.

22 (3) This Subsection shall not be construed to affect the imposition or
23 computation of sales or use tax on leases or rentals based on a lump-sum or
24 accelerated basis, or on the acquisition of property for lease.

25 E. Exceptions to the general sourcing rules. The following sales shall be
26 sourced in accordance with the following requirements:

27 (1) Sales and leases of vehicles subject to the Vehicle Registration License
28 Tax Law, R.S. 47:451 et seq., shall be sourced as provided in R.S. 47:301(10)(f).

1 (2) Sales of telecommunications services shall be sourced as provided in R.S.

2 47:301.1.

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 D. Notwithstanding any other provision of law to the contrary, no sales or
29 use tax of any taxing authority shall be levied on any advertising service rendered by

1 an advertising business, including but not limited to advertising agencies, design
 2 firms, and print and broadcast media, or any member, agent, or employee thereof, to
 3 any client whether or not ~~such the~~ service also involves a transfer to the client of
 4 tangible personal property or a digital product. However, a transfer of mass-produced
 5 advertising items by an advertising business which manufactures the items itself to
 6 a client for the client's use, which transfer involves the furnishing of minimal
 7 services other than manufacturing services by the advertising business, shall be a
 8 taxable sale or use of tangible personal property; provided that in no event shall tax
 9 be levied on charges for creative services which are separately invoiced.

* * *

K. An additional tax shall be levied as follows:

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

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

* * *

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

V.(1) In addition to the definition of "dealer" as provided in R.S. 47:301(4)
 for purposes of the consumer use tax, the term "dealer" includes every person who
 manufactures or produces tangible personal property or digital products for sale at

1 retail, for use or consumption, or distribution, or for storage to be used or consumed
2 in a taxing jurisdiction. "Dealer" is further defined to mean:

3 (a) Any person engaging in business in the taxing jurisdiction which shall
4 mean the solicitation of business through an independent contractor or any other
5 representative pursuant to an agreement with a Louisiana resident or business under
6 which the resident or business, for a commission, referral fee, or other consideration
7 of any kind, directly or indirectly, refers potential customers, whether by link on an
8 internet website, an in-person oral presentation, telemarketing, or otherwise to the
9 seller. If the cumulative gross receipts from sales of tangible personal property or
10 digital products to customers in this state who are referred to the person through ~~such~~
11 an agreement exceeds fifty thousand dollars during the preceding twelve months, the
12 presumption regarding the status of that person as a dealer may be rebutted if the
13 person can demonstrate, to the satisfaction of the secretary, that he cannot reasonably
14 be expected to have gross receipts in excess of fifty thousand dollars for the
15 succeeding twelve months.

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

18 * * *

19 BB. Notwithstanding any other provision of law to the contrary, including
20 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
21 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
22 levied pursuant to the provisions of this Section, except for the retail sale, use,
23 consumption, distribution, or storage for use or consumption of the following:

24 * * *

25 (9) Installation charges on tangible personal property and digital products as
26 provided in R.S. 47:301(3)(a).

27 * * *

1 (13) Sales, leases, or rentals of tangible personal property and digital
2 products paid by or under the provisions of Medicare as provided in R.S. 47:315.3.

3 * * *

4 (17) Tangible personal property and digital products that are sold or donated
5 to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).

6 * * *

7 (23) Sales, purchases, and leases of tangible personal property and digital
8 products by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

9 * * *

10 (25) Tangible personal property and digital products for resale as provided
11 in R.S. 47:301(10)(a)(i).

12 * * *

13 (27) Isolated or occasional sales of tangible personal property and digital
14 products by a person not engaged in such business as provided in R.S. 47:301(1) and
15 (10)(c)(ii)(bb).

16 * * *

17 (30) An article traded in on the purchase of tangible personal property or a
18 digital product as provided in R.S. 47:301(13)(a).

19 * * *

20 (33) Credit for sales and use taxes paid to another state on tangible personal
21 property or digital products imported ~~in~~ into Louisiana as provided in R.S.
22 47:303(A)(3)(a).

23 * * *

24 (56) Transactions in interstate commerce and tangible personal property and
25 digital products imported into this state, or produced or manufactured in this state,
26 for export as provided in R.S. 47:305(E).

27 * * *

1 (66) Sales, leases, and rentals of tangible personal property and digital
2 products to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as
3 provided in R.S. 47:301(7)(g) and (10)(r).

4 * * *

5 (81) Sales of admissions, parking fees, ~~and sales of~~ tangible personal
6 property, and digital products at events sponsored by domestic, civic, educational,
7 historical, charitable, fraternal, or religious nonprofit organizations as provided in
8 R.S. 47:305.14(A)(1).

9 * * *

10 (109) Sales of tangible personal property, digital products, and services at
11 certain public facilities as provided in R.S. 39:467 and 468.

12 * * *

13 (113) Purchases of tangible personal property and digital products pursuant
14 to the sales tax holiday as provided in R.S. 47:305.74.

15 * * *

16 CC. The provisions of Subsection BB of this Section shall supercede and
17 control to the extent of conflict with any other provision of law beginning July 1,
18 2018, through June 30, 2025. Digital products shall be taxed in the same manner as
19 any complementary tangible personal property or service included in Subsection BB
20 of this Section.

21 * * *

22 §303. Collection

23 A. Collection from dealer.

24 * * *

25 (2) On all tangible personal property or digital products imported, or caused
26 to be imported, from other states or foreign countries, and used by him, the "dealer",
27 as hereinafter defined, shall pay the tax imposed by this Chapter on all articles of
28 tangible personal property or digital products ~~so~~ imported and used, the same as if
29 ~~the said~~ those articles or products had been sold at retail for use or consumption in

1 this state. For the purposes of this Chapter, the use, or consumption, or distribution,
2 or storage to be used or consumed in this state of tangible personal property or digital
3 products, shall each be equivalent to a sale at retail, and the tax shall thereupon
4 immediately levy and be collected in the manner provided herein, provided there
5 shall be no duplication of the tax ~~in any event~~.

6 (3)(a) A credit against the use tax imposed by this Chapter shall be granted
7 to taxpayers who have paid a similar tax upon the sale or use of the same tangible
8 personal property or digital products in another state. The credit provided herein
9 shall only be granted ~~only~~ in the case where the state to which a similar tax has been
10 paid grants a similar credit as provided herein, provided that members of the armed
11 forces who are citizens of this state and whose orders or enlistment contracts
12 stipulate a period of active duty of two years or more and who purchase automobiles
13 outside of the state of Louisiana while on ~~such a~~ a tour of active duty shall be granted
14 ~~such the~~ the credit in connection with the purchase of ~~such the~~ the automobiles whether or
15 not the state to which ~~such the~~ the tax thereon has been paid grants a similar credit as
16 herein provided. The amount of the credit shall be calculated by multiplying the rate
17 of the similar tax paid in the other state by the cost price which is subject to
18 Louisiana use tax at the time of the importation of the tangible personal property or
19 digital products. The proof of payment of a similar tax to another state shall be made
20 according to rules and regulations promulgated by the secretary. In no event shall the
21 credit be greater than the tax imposed by Louisiana upon the particular tangible
22 personal property or digital product which is the subject of the Louisiana use tax.

23 * * *

24 G. Direct Payment Numbers. Notwithstanding any provision of law to the
25 contrary, a Louisiana taxpayer who obtains a DP Number as provided in R.S.
26 47:303.1 shall remit sales and use taxes due on purchases and rentals of tangible
27 personal property, digital products, and taxable services directly to the state and local
28 taxing bodies to whom the sales and use taxes are due, and shall not be liable to remit

1 the tax to the vendor or lessor of the tangible personal property, digital products, and
2 taxable services, as provided in R.S. 47:303.1.

3 * * *

4 §303.1. Direct Payment Numbers

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

17 B.(1) A DP Number shall be issued to and shall be continued to be held by
18 a taxpayer who obtains the required approvals and who meets all of the following
19 qualifications and all other applicable qualifications provided for in this Section ~~and~~
20 ~~the following qualifications~~:

21 * * *

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

27 * * *

28 (2)

29 * * *

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

15 * * *

16 §304. Treatment of tax by dealer

17 * * *

18 B. Every dealer located outside the state making sales of tangible personal
 19 property or digital products for distribution, storage, use, or other consumption; in
 20 this state; shall, at the time of making sales, collect the tax imposed by this Chapter
 21 from the purchaser.

22 * * *

23 §305. Exclusions and exemptions from the tax

24 * * *

25 E. It is not the intention of any taxing authority to levy a tax upon articles of
 26 tangible personal property or digital products imported into this state, or produced
 27 or manufactured in this state, for export; nor is it the intention of any taxing authority
 28 to levy a tax on bona fide interstate commerce; however, nothing herein shall prevent
 29 the collection of the taxes due on sales of tangible personal property or digital

1 products into this state which are promoted through the use of catalogs and other
2 means of sales promotion and for which federal legislation or federal jurisprudence
3 enables the enforcement of the sales tax of a taxing authority upon the conduct of
4 such business. It is, however, the intention of the taxing authorities to levy a tax on
5 the sale at retail, the use, the consumption, the distribution, and the storage to be used
6 or consumed in this state, of tangible personal property or digital products after ~~it has~~
7 they have come to rest in this state and ~~has~~ become a part of the mass of property
8 in this state. ~~At such time as~~ When federal legislation or federal jurisprudence as to
9 sales in interstate commerce promoted through the use of catalogs and other means
10 of sales promotions enables the enforcement of this Chapter or any other law or local
11 ordinance imposing a sales tax against vendors that have no other nexus with the
12 taxing jurisdiction, the following provisions shall apply to such sales on which sales
13 and use tax would not otherwise be collected.

* * *

§305.5. Exemptions; business use of software and digital products

A.(1) The sales and use tax imposed by taxing authorities shall not apply to computer software or prewritten computer software access services, information services, or digital products when all of the following conditions are met:

(a) The service or product is purchased or licensed exclusively for commercial purposes.

(b) The service or product is used by the business directly in the production of goods or services for sale to its customers.

(c) The goods or services produced and sold by the business are subject to sales and use tax.

(2) The exemption provided in this Subsection shall not apply to computer software or computer software access services not directly involved in the production of goods or services for the customers of the business.

B. The use tax imposed by taxing authorities shall not apply to the use of digital products that are created solely for the business needs of the person who

1 created the digital products and are not the type of digital products that are offered
2 for sale.

3 * * *

4 §305.10. Exclusions and exemptions; property ~~purchase~~ purchased for first use
5 outside the state

6 A. There shall be no sales or use tax due upon the sale at retail or use of
7 tangible personal property, including diesel fuel, or digital products purchased within
8 or imported into Louisiana for first use exclusively beyond the territorial limits of
9 Louisiana as specifically provided hereinafter in this Section.

10 * * *

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

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

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

23 ~~(a)~~ (i) The offshore registration number shall be issued only if the
24 purchaser or importer has shown, to the satisfaction of the secretary, that records,
25 reports, and business practices are sufficient to permit verification that tangible
26 personal property or a digital product purchased or imported tax-free ~~under~~ pursuant
27 to this Subsection is, in fact, being purchased or imported for use offshore beyond
28 the territorial limits of any state. In cases of purchases of fungible goods, including
29 vessel fuel and lubricants, the required records shall include purchase invoices,

1 vessel logs, fuel usage records, fuel transfer records, and other reports and records
2 that will enable the secretary to determine the amount of fungible goods consumed
3 within Louisiana so as to be subject to the sales and use tax, and the amount of
4 fungible goods delivered to or consumed at offshore locations beyond the territorial
5 limits of the state, so as not to be subject to the sales and use tax. For ~~the purpose~~
6 purposes of the this Section, the term "fungible goods" means goods of which any
7 unit is unidentifiable and is, from its nature or by mercantile custom, treated as the
8 equivalent of any other unit and shall include crude petroleum and its refined
9 products.

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

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

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

28 ~~(3)~~ (2) Except for purchases or importation of tangible personal property or
29 digital products in accordance with Paragraphs ~~(1) and (2)~~ Subparagraphs (1)(a) and

1 the newspaper or a subscription to the newspaper does not exceed the cost to publish
2 ~~such~~ the newspaper.

3 * * *

4 (5) Notwithstanding any other provision of law to the contrary, for purposes
5 of state and political subdivision sales and use tax, "sales and use" shall not mean the
6 purchase of tangible personal property, digital products, or taxable services; by
7 nonprofit literacy organizations in compliance with the court order from the Dodd
8 Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, limited to
9 books, workbooks, computers, computer software, films, videos, and audio tapes.

10 * * *

11 §305.38. Exclusions and exemptions; sheltered workshop or supported employment
12 provider for persons with intellectual disabilities

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

20 * * *

21 §305.53. Exclusions and exemptions; sickle cell disease organizations

22 A. The sale at retail, the rental or lease, the use, the consumption, the
23 distribution, and the storage for use or consumption in this state of each item or
24 article of tangible personal property; or digital product, or any taxable service, by a
25 nonprofit organization established prior to 1975 which conducts a comprehensive
26 program on sickle cell disease which includes but is not limited to free education,
27 free testing, free counseling, and free prescriptions, transportation, and food

1 packages for sickle cell patients shall not be subject to the sales and use taxes levied
2 by the state or by any other ~~tax~~ taxing authority.

3 * * *

4 §305.54. Exemption; Annual Louisiana Sales Tax Holidays Act

5 * * *

6 B.(1) Notwithstanding any other ~~provisions~~ provision of law to the contrary,
7 the sales tax levied by the state of Louisiana and its political subdivisions whose
8 boundaries are coterminous with those of the state shall not apply to the first two
9 thousand five hundred dollars of the sales price or cost price of any consumer
10 purchases of tangible personal property or digital products that occur on the first
11 consecutive Friday and Saturday of August each year.

12 (2) For purposes of this Section, "consumer purchases" shall mean purchases
13 of items of tangible personal property or digital products other than vehicles subject
14 to license and title. Consumer purchases shall not include the purchase of meals
15 furnished for consumption on the premises where purchased, including to-go orders.

16 C. This provision will apply if and only if during the time period provided
17 for in Paragraph (B)(1) of this Section, one of the following occurs:

18 (1) Title to or possession of an item of tangible personal property or a digital
19 product is transferred from a selling dealer to a purchaser.

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

1 collector is authorized to ascertain in any manner feasible the true or actual
 2 consideration and assess and collect the tax thereon together with any interest and
 3 penalties that may have accrued. The assessment ~~so made~~ shall be considered prima
 4 facie correct and the burden shall be on the dealer to show the contrary.

5 * * *

6 §309. Dealers required to keep records

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

19 * * *

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

23 * * *

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

26 (1) "Louisiana purchaser" or "purchaser" means a person who purchases
 27 tangible personal property, digital products, or taxable services in a transaction with
 28 a remote retailer for property or a service that is delivered for use or benefit in

1 Louisiana, and no Louisiana sales and use tax was collected or paid on the
2 transaction.

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

6 * * *

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

12 * * *

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

24 * * *

25 §310. Wholesalers and jobbers required to keep records

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

1 purchased, and the price at which the article is sold to the purchaser. These records
2 shall be kept until the taxes to which they relate have prescribed and shall be open
3 to the inspection of the secretary at all reasonable hours.

4 * * *

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

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

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

22 * * *

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

24 Failure to pay any tax due as provided in this Chapter shall ipso facto,
25 without demand or putting in default, cause the tax, interest, penalties, and costs to
26 become immediately delinquent, and the collector has the authority, on motion in a
27 court of competent jurisdiction, to take a rule on the dealer, to show cause in not less
28 than two or more than ten days, exclusive of holidays, why the dealer should not be
29 ordered to cease from further pursuit of business as a dealer. This rule may be tried

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

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

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

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

3 * * *

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

6 * * *

7 C.(1)

8 * * *

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

14 * * *

15 §321. Imposition of tax

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

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

28 (2) At the rate of one percent of the cost price of each item or article of
29 tangible personal property or digital product except for prepaid calling service and

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

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

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

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

19 * * *

20 P. Notwithstanding any other provision of law to the contrary, including but
21 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
22 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
23 levied pursuant to the provisions of this Section, except for the retail sale, use,
24 consumption, distribution, or storage for use or consumption of the following:

25 * * *

26 (9) Installation charges on tangible personal property and digital products as
27 provided in R.S. 47:301(3)(a).

28 * * *

1 (66) Sales, leases, and rentals of tangible personal property and digital
2 products to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as
3 provided in R.S. 47:301(7)(g) and (10)(r).

4 * * *

5 (81) Sales of admissions, parking fees, and sales of tangible personal
6 property and digital products at events sponsored by domestic, civic, educational,
7 historical, charitable, fraternal, or religious nonprofit organizations as provided in
8 R.S. 47:305.14(A)(1).

9 * * *

10 (109) Sales of tangible personal property, digital products, and services at
11 certain public facilities as provided in R.S. 39:467 and 468.

12 * * *

13 (114) Purchases of tangible personal property and digital products pursuant
14 to the sales tax holiday as provided in R.S. 47:305.74.

15 * * *

16 Q. The provisions of Subsection P of this Section shall supercede and control
17 to the extent of conflict with any other provision of law beginning July 1, 2018,
18 through June 30, 2025. Digital products shall be taxed in the same manner as any
19 complementary tangible personal property or service included in Subsection P of this
20 Section.

21 §321.1. Imposition of tax

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

28 (1) At the rate of forty-five hundredths of one percent of the sales price of
29 each item or article of tangible personal property or digital product when sold at

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

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

7 B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and
8 collected ~~under~~ pursuant to the provisions of ~~Chapter~~ Chapters 2 and 2B of this
9 Subtitle, there is hereby levied a tax upon the lease or rental within this state of each
10 item or article of tangible personal property or digital product, as defined by Chapter
11 2 of this Subtitle; the levy of the tax to be as follows:

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

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

20 * * *

21 I. Notwithstanding any other provision of law to the contrary, including but
22 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
23 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
24 levied pursuant to the provisions of this Section, except for the retail sale, use,
25 consumption, distribution, or storage for use or consumption of the following:

26 * * *

27 (9) Installation charges on tangible personal property and digital products as
28 provided in R.S. 47:301(3)(a).

29 * * *

1 (13) Sales, leases, or rentals of tangible personal property and digital
2 products paid by or under the provisions of Medicare as provided in R.S. 47:315.3.

3 * * *

4 (17) Tangible personal property and digital products that are sold or donated
5 to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).

6 * * *

7 (23) Sales, purchases, and leases of tangible personal property and digital
8 products by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

9 * * *

10 (25) Tangible personal property and digital products for resale as provided
11 in R.S. 47:301(10)(a)(i).

12 * * *

13 (27) Isolated or occasional sales of tangible personal property and digital
14 products by a person not engaged in such business as provided in R.S. 47:301(1) and
15 (10)(c)(ii)(bb).

16 * * *

17 (30) An article traded in on the purchase of tangible personal property or a
18 digital product as provided in R.S. 47:301(13)(a).

19 * * *

20 (33) Credit for sales and use taxes paid to another state on tangible personal
21 property and digital products imported in Louisiana as provided in R.S.
22 47:303(A)(3)(a).

23 * * *

24 (56) Transactions in interstate commerce and tangible personal property and
25 digital products imported into this state, or produced or manufactured in this state,
26 for export as provided in R.S. 47:305(E).

27 * * *

1 (66) Sales, leases, and rentals of tangible personal property and digital
 2 products to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as
 3 provided in R.S. 47:301(7)(g) and (10)(r).

4 * * *

5 (81) Sales of admissions, parking fees, and sales of tangible personal
 6 property and digital products at events sponsored by domestic, civic, educational,
 7 historical, charitable, fraternal, or religious nonprofit organizations as provided in
 8 R.S. 47:305.14(A)(1).

9 * * *

10 (109) Sales of tangible personal property, digital products, and services at
 11 certain public facilities as provided in R.S. 39:467 and 468.

12 * * *

13 (114) Purchases of tangible personal property and digital products pursuant
 14 to the sales tax holiday as provided in R.S. 47:305.74.

15 * * *

16 J. The provisions of Subsection I of this Section shall supercede and control
 17 to the extent of conflict with any other provision of law beginning July 1, 2018,
 18 through June 30, 2025. Digital products shall be taxed in the same manner as any
 19 complementary tangible personal property or service included in Subsection I of this
 20 Section.

21 * * *

22 §331. Imposition of tax

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

1 Subtitle ~~H of Title 47 of the Louisiana Revised Statutes of 1950; the~~. The levy of
2 ~~said tax to the tax shall~~ be as follows:

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

7 (2) At the rate of ninety-seven ~~one~~ hundredths of one ~~percentum~~ percent of
8 the cost price of each item or article of tangible personal property or digital product
9 when the same is not sold but is used, consumed, distributed, or stored for use or
10 consumption in this state, provided that there shall be no duplication of the tax.

11 B. In addition to the tax levied by R.S. 47:302(B), ~~321(B)~~, and ~~321.1(B)~~ and
12 collected ~~under~~ pursuant to the provisions of ~~Chapter~~ Chapters 2 and 2A of this
13 ~~Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950~~, there is hereby
14 levied a tax upon the lease or rental within this state of each item or article of
15 tangible personal property or digital product, as defined ~~by said~~ in Chapter 2 of this
16 ~~Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950; the~~. The levy of
17 ~~said tax to the tax shall~~ be as follows:

18 (1) At the rate of ninety-seven ~~one~~ hundredths of one ~~percentum~~ percent of
19 the gross proceeds derived from the lease or rental of tangible personal property or
20 digital product, as defined in Chapter 2 of this ~~Subtitle H of Title 47 of the Louisiana~~
21 ~~Revised Statutes of 1950~~, where the lease or rental of ~~such~~ the property or product
22 is in an established business, or part of an established business, or the same is
23 incidental or germane to the business.

24 (2) At the rate of ninety-seven ~~one~~ hundredths of one ~~percentum~~ percent of
25 the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed
26 to be paid by a lessee or rentee, to the owner of the tangible personal property.

27 * * *

28 V. Notwithstanding any other provision of law to the contrary, including but
29 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,

1 through June 30, 2025, there shall be no exemptions and no exclusions to the tax
2 levied pursuant to the provisions of this Section, except for the retail sale, use,
3 consumption, distribution, or storage for use or consumption of the following:

4 * * *

5 (9) Installation charges on tangible personal property and digital products as
6 provided in R.S. 47:301(3)(a).

7 * * *

8 (13) Sales, leases, or rentals of tangible personal property and digital
9 products paid by or under the provisions of Medicare as provided in R.S. 47:315.3.

10 * * *

11 (17) Tangible personal property and digital products that are sold or donated
12 to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).

13 * * *

14 (23) Sales, purchases, and leases of tangible personal property and digital
15 products by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

16 * * *

17 (25) Tangible personal property and digital products for resale as provided
18 in R.S. 47:301(10)(a)(i).

19 * * *

20 (27) Isolated or occasional sales of tangible personal property and digital
21 products by a person not engaged in such business as provided in R.S. 47:301(1) and
22 (10)(c)(ii)(bb).

23 * * *

24 (30) An article traded in on the purchase of tangible personal property or a
25 digital product as provided in R.S. 47:301(13)(a).

26 * * *

1 (33) Credit for sales and use taxes paid to another state on tangible personal
2 property and digital products imported ~~in~~ into Louisiana as provided in R.S.
3 47:303(A)(3)(a).

4 * * *

5 (56) Transactions in interstate commerce and tangible personal property and
6 digital products imported into this state, or produced or manufactured in this state,
7 for export as provided in R.S. 47:305(E).

8 * * *

9 (66) Sales, leases, and rentals of tangible personal property and digital
10 products to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as
11 provided in R.S. 47:301(7)(g) and (10)(r).

12 * * *

13 (81) Sales of admissions, parking fees, and sales of tangible personal
14 property and digital products at events sponsored by domestic, civic, educational,
15 historical, charitable, fraternal, or religious nonprofit organizations as provided in
16 R.S. 47:305.14(A)(1).

17 * * *

18 (109) Sales of tangible personal property, digital products, and services at
19 certain public facilities as provided in R.S. 39:467 and 468.

20 * * *

21 (114) Purchases of tangible personal property and digital products pursuant
22 to the sales tax holiday as provided in R.S. 47:305.74.

23 * * *

24 W. The provisions of Subsection V of this Section shall supercede and
25 control to the extent of conflict with any other provision of law beginning July 1,
26 2018, through June 30, 2025. Digital products shall be taxed in the same manner as
27 any complementary tangible personal property or service included in Subsection V
28 of this Section.

29 * * *

1 §337.3. Imposition of political subdivision tax

2 A.(1) A taxing authority may continue to levy sales and use taxes under
3 authority provided for ~~such~~ political subdivisions by the statutes or Constitution of
4 Louisiana.

5 (2) A taxing authority shall levy sales and use taxes on the sale at retail, the
6 use, the lease or rental, the consumption, and the storage of digital products. The
7 levy of local sales and use tax on digital products shall be subject to the definitions,
8 exclusions, and exemptions provided in Chapters 2, 2-A, and 2-B of this Subtitle.

9 * * *

10 §340.1. Marketplace facilitators; collection and remittance of state and local sales
11 and use tax

12 A. Definitions. For purposes of this Section, the following words and phrases
13 shall have the following meanings, unless the context clearly indicates otherwise:

14 * * *

15 (3) "Marketplace" means any physical or electronic platform or forum,
16 owned, operated, or otherwise controlled by the marketplace facilitator₂ through
17 which a marketplace seller may sell or offer for sale tangible personal property₂,
18 digital products, or sales of services for delivery into Louisiana.

19 * * *

20 (5) "Marketplace seller" means a person who sells or offers for sale tangible
21 personal property, digital products, or sales of services for delivery into Louisiana
22 through a marketplace that is owned, operated, or controlled by a marketplace
23 facilitator.

24 * * *

25 Section 2. R.S. 51:1286(B) is hereby amended and reenacted to read as follows:

26 §1286. Sales and use tax

27 * * *

28 B. The tax ~~so~~ authorized pursuant to this Section shall be imposed by
29 ordinance adopted by the district without the need of an election and shall be levied

1 upon the sale at retail, the use, the lease or rental, the distribution, the consumption,
 2 and the storage for use or consumption of tangible personal property, digital
 3 products, and on sales of services in the state of Louisiana, as now or hereafter
 4 defined in and as provided by Chapter 2 of Subtitle II of Title 47 of the Louisiana
 5 Revised Statutes of 1950, subject to the exemptions and suspensions of exemptions
 6 to the same extent that ~~such~~ the exemptions and suspensions of exemptions now or
 7 hereafter apply to the tax levied in R.S. 47:331.

8 * * *

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

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

Section 5. This Act shall take effect and become operative if and when the Act which originated as House Bill No. 1 of this 2024 Third Extraordinary Session of the Legislature is enacted and becomes effective.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 8 Reengrossed 2024 Third Extraordinary Session Brass

Abstract: Levies sales and use taxes on certain digital products and digital services.

Present law imposes a state sales and use tax upon the sale, use, lease, or rental of tangible personal property, and upon the sale of certain services, which tax is composed of the following levies in the following amounts:

R.S. 47:302	.....	2.00%
R.S. 47:321	.....	1.00%
R.S. 47:321.1	.....	0.45%
R.S. 47:331	.....	0.97%
R.S. 51:1286	.....	0.03%

Present law terminates the 0.45% sales and use tax levy effective July 1, 2025.

Present law provides for general conformity of sales and use tax bases (the sets of goods and services subject to tax) of local taxing authorities with the state's sales and use tax base; but authorizes local taxing authorities, individually, to adopt certain sales and use tax exemptions for particular goods and services, allowing for dissimilarity between local bases and the state's base.

Proposed law imposes sales and use tax on certain digital products and digital services as defined and provided for in proposed law.

Proposed law provides that "digital product" means digital audiovisual works, digital audio works, digital books, digital codes, digital applications and games, digital periodicals and discussion forums, all as defined in proposed law, and any other otherwise-taxable tangible personal property transferred electronically, whether digitally delivered, streamed, or accessed and whether purchased singly, by subscription, or in any other manner, including maintenance, updates, and support.

Proposed law stipulates that "digital product" shall not include any of the following:

- (1) Any intangible such as a patent, stock, bond, goodwill, trademark, franchise, or copyright.
- (2) Telecommunications services and ancillary services as defined in present law and proposed law.
- (3) Internet access service charges.
- (4) The representation of a work product resulting from a professional service, as described in present law, in an electronic form, such as an electronic copy of an engineering report prepared by an engineer that primarily involves the application of human effort, and the human effort originated after the customer requested the service.
- (5) A product having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities where the purchaser holds a copyright or other intellectual property interest in the product, in whole or part, if the purchaser uses the product solely for commercial purposes, including advertising or other marketing activities.
- (6) Cable television services, direct-to-home satellite services, video programming services, or satellite digital audio radio services

Proposed law provides that for purposes of sales and use tax administration, the Dept. of Revenue shall not consider a person's ownership of, or rights in, digital products residing on servers located in this state in determining whether the person has substantial nexus with this state. Provides that for purposes of proposed law, "substantial nexus" means the requisite connection that a person has with a state to allow the state to subject the person to the state's taxing authority, consistent with the commerce clause of the U.S. Constitution.

Proposed law encompasses provisions addressing bundled transactions. Stipulates that in the case of the sale of a digital code that provides a purchaser with the right to obtain more than one digital product, and which may also include the right to obtain other products or services, and all of the products and services, digital or otherwise, to be obtained through the use of the code do not have the same sales and use tax treatment, both of the following shall apply:

- (1) The transaction shall be deemed to be the sale of the products and services to be obtained through the use of the code.
- (2) The sales and use tax shall apply to the entire selling price of the code, except as otherwise provided in proposed law.

Proposed law establishes sourcing rules for purposes of collecting sales and use taxes, or remitting sales taxes to the appropriate taxing jurisdictions, on sales of tangible personal property, digital products, and services.

Proposed law establishes the following exemptions from state and local sales and use taxes:

- (1) A sales and use tax exemption for computer software or prewritten computer software access services, information services, and digital products when all of the following conditions are met:
 - (a) The service or product is purchased or licensed exclusively for commercial purposes.
 - (b) The service or product is used by the business directly in the production of goods or services for sale to its customers.
 - (c) The goods or services produced and sold by the business are subject to sales and use tax.
- (2) A use tax exemption for digital products created solely for the business needs of the person who created the digital products and are not the type of digital products that are offered for sale.

Proposed law provides that with respect to digital products, "sale" means the first act within this state by which the taxpayer, as a consumer, views, accesses, downloads, possesses, stores, opens, manipulates, or otherwise uses or enjoys the product.

Proposed law provides that with respect to digital services, "sale" means the first act within this state by which the taxpayer, as a consumer, uses, enjoys, or otherwise receives the benefit of the service.

Proposed law stipulates that the term "sale at retail", for purposes of present law and proposed law, does not include either of the following:

- (1) Consuming any digital product in producing for sale a new product or taxable service, where the digital product becomes an ingredient or component of the new product or taxable service.
- (2) Making any digital product available free of charge for the use or enjoyment of others.

Proposed law adds the following into the "sales of services" definition provided in present law, thereby subjecting these services to sales and use tax:

- (1) The furnishing of prewritten computer software access services as defined in proposed law.
- (2) The furnishing of information services as defined in proposed law.

Proposed law adds references to digital products alongside existing references to tangible personal property in the definitions of the following defined terms pertaining to sales and use tax provided in present law: "cost price", "dealer", "gross sales", "lease or rental", "purchaser", "sale", "retail sale" and "sale at retail", "sales price", "storage", "use", and "use tax".

Proposed law adds references to digital products alongside existing references to tangible personal property in present law providing for sales tax exemptions, thereby causing the exemptions to apply to digital products as well as to tangible personal property.

Proposed law adds references to digital products alongside existing references to tangible personal property in miscellaneous provisions of present law relative to sales and use tax administration.

Proposed law deletes from present law relative to sales and use taxes the defined term "computer software" and its corresponding definition.

Proposed law repeals from present law sales tax exclusions (provisions excluding certain items from the taxable base) for custom computer software and for newspapers.

Proposed law applies to taxable periods beginning on or after Jan. 1, 2025.

Effective if and when the Act which originated as HB No. 1 of this 2024 3rd E.S. becomes effective.

(Amends R.S. 47:301(3)(a), (b), and (i)(i)(intro. para.) and (ii)(aa)(I)(aaa), (4)(intro. para.), (a)–(e), (h), and (i), (5), (7)(a), (g), and (i), (8)(b), (9), (10)(a)(i)–(iv), (c)(ii)(bb), (j), (l), (q)(i), (r), (s), (u), (ff), and (hh), (12), (13)(a), (14)(h)–(k), (15), (18)(a), (d)(i), (e), and (f), (19), and (29)(x)(intro. para.) and (ix), 302(A), (B), (D), (K)(1) and (2), (U), (V)(1)(intro. para.), (a), and (b)(intro. para.), (BB)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (113), and (CC), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(intro. para.) and (c) and (2)(b), 304(B), 305(E), 305.10(A) and (C)–(E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 305.54(B) and (C)(1), 306.5(A)(1) and (2)(c), 307(A)–(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), (B), (P)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (Q), 321.1(A), (B), (I)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (J), 331(A), (B), (V)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (W), 337.3(A), and 340.1(A)(3) and (5) and R.S. 51:1286(B); Adds R.S. 47:301(10)(c)(ii)(cc) and (jj), (14)(l) and (m), (32), (33), and (34), 301.3, 301.4, and 305.5; Repeals R.S. 47:301(16)(h) and (p) and (23))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Make technical changes and corrections.

The House Floor Amendments to the engrossed bill:

1. Add references to taxable services within proposed law excluding digital products, in certain limited circumstances, from the definition of "sale at retail" provided in present law.
2. Provide that for purposes of proposed law, the term "digital product" shall not include cable television services, direct-to-home satellite services, video programming services, or satellite digital audio radio services.
3. Make the effectiveness of proposed law contingent upon the effectiveness of HB No. 1 of this 2024 3rd E.S.