

**NOTICE**  
**Changes Effective January 1, 2025 from the 2024 Third Extraordinary  
Session of the LA Legislature**

The Louisiana Legislature held a special session from November 6, 2024 – November 22, 2024. Two Acts impacting local sales tax collections and reporting were signed by the Governor on December 4, 2024 and will both be effective for tax periods on or after January 1, 2025.

Act 10 (HB8) by Representative Brass provides for the taxability for state and local sales tax of digital products and services, defines digital products and states the exemptions which apply.

Act 11 (HB10) by Representative Wright includes multiple changes which will impact the sales and use tax returns for every parish.

- 1) All parishes will be required to capture the sales amounts for prescription drugs and manufacturing machinery and equipment on their return per new language in R.S. 47:305 (G)  
“Before January 1, 2025, the single or central sales tax collector for each parish shall modify returns for reporting and remitting local sales and use tax to include the following:  
(a) A separate line item for the sales of prescriptions drugs.  
(b) A separate line item for the sales of manufacturing, machinery, and equipment.”
- 2) Vendor’s compensation authorization at the local level has been repealed through the repeal of the following statutes:
  - o 47:337.18(A)(3), 47:337.2(B)(3)(e), 47:337.23(C)(1)(a)(ii) and 47:340(G)(6)(d)
- 3) Multiple changes were made to exemptions and exclusions throughout the bill. To determine if an exemption remains optional in a particular parish or is now fully exempt or fully taxable, you should refer to the January 2025 return for that parish. Specifically, as it pertains to the requirements for item 1 above, the prescription drugs (and medical devices) subject to the optional exemption must be reported separately from food for home preparation whereas prior to January 2025 all local jurisdictions with a reduced rate for these transactions included a single line in which to record both “food and drug sales”.

Contact information for every parish can be found on the LATA website at [www.lataonline.org](http://www.lataonline.org) or through Parish e-file at [www.Parishe-file.revenue.louisiana.gov](http://www.Parishe-file.revenue.louisiana.gov) for any parish that you are registered to report for through that portal or through Sales Tax Online at [www.Salestaxonline.com](http://www.Salestaxonline.com).

Note that there have been numerous other changes made to the format of the statutes and that several exemptions and exclusions have been repealed, amended or moved through this legislation. The statutes on the legislative site are not updated to include changes from the session that just concluded. Per the website, the statutes have been updated through the 2024 Second Extraordinary Session only. To see the most recent legislation, you must look at the individual bills/acts that were passed in this session.

Please visit the Louisiana Legislature website at <https://www.legis.la.gov/Legis/Home.aspx> to see the full Acts which may be viewed by clicking on “**Bills**” and then clicking on “**2024 Third Extraordinary Session.**” Thereafter you may enter the appropriate ACT or HB # to review.



Free Tax Rate Lookup Tool The Louisiana Uniform Local Sales Tax Board (LULSTB) offers a free Sales Tax Rate Lookup Tool which provides the tax rate by entering the physical address or in-land coordinates (latitudinal and longitudinal geographic coordinates). The Sales Tax Rate Lookup Tool is designed to provide domicile information, state & local tax rates, parish name, return column, vendor compensation rate, local interest rate, and local delinquency rate for any location in Louisiana according to its Geocode. Using the Bulk Address lookup feature, you may also request tax rates for up to 999 locations at a time.

To use the Hold Harmless provision in a claim against you by the taxing authority, you should use the Sales Tax Portal at [www.salestaxportal.com](http://www.salestaxportal.com) and log in. You will be required to create a username and password. Once access is granted, click on Sales Tax Rate Lookup to conduct address lookups. You can use the tool without using your login credentials, but you will not have Hold Harmless protection extended to you against claims of using an incorrect tax rate.