

Ascension Parish Sales and Use Tax Authority



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A Proud Member of LATA

Sales and Use Tax Reporting Changes Notice

Pursuant to the 2024 Third Extraordinary Session of the LA Legislature

Act 11 is effective for tax periods beginning January 1, 2025 and includes the following changes:

- 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 prescription drugs.
(b) A separate line item for the sales of manufacturing, machinery, and equipment.”

The Ascension Parish Sales and Use Tax Authority has added a Schedule A to its return. All sales and purchases subject to use tax are now itemized on Schedule A and transferred to the return for calculating the appropriate tax due for each column.

- 2) Vendor’s compensation authorization at the local level has been repealed through the repeal of the following statutes:
 - 47:337.18(A)(3)
 - 47:337.2(B)(3)(e)
 - 47:337.23(C)(1)(a)(ii)
 - 47:340(G)(6)(d)

The Ascension Parish Sales and Use Tax Authority has removed the rows on the return that were previously used to calculate vendor’s compensation.

A full list and text of all legislation is on the Louisiana Legislature’s website at www.legis.la.gov. Additional information and resources on Tax Reform is on the Louisiana Department of Revenue’s website at www.revenue.louisiana.gov.

*******This notice is to inform you specifically of the new sales tax reporting requirements and repeal of all local vendor’s compensation.*******