Operator	Field	District	Well Name	Well Number	Serial Number
The Southern Louisiana Expl. Company LLC	Crowley	L	M Leger	004	220883
The Southern Louisiana Expl. Company LLC	Broussard	L	L MT RA SUB;S Girouard Jr Etal	005-ALT	212040
The Southern Louisiana Expl. Company LLC	Cypress Island	L	Bayou Tortue Livestock Inc SWD	002	191453
The Southern Louisiana Expl. Company LLC	Wright	L	E B Meaux SWD	001	973912
The Southern Louisiana Expl. Company LLC	Wright	L	MARG H RA SUA;A Abshire	001	148491
The Southern Louisiana Expl. Company LLC	Outside Island	L	J G Guidry Et Al SWD	001	973757
The Southern Louisiana Expl. Company LLC	Crowley	L	M Leger	002	217857
LA GAS & FUEL CO.	Sligo	S	Webb	003	14159

Manny Acosta
Executive Director

2607#028

POTPOURRI

Department of Revenue
Tax Policy and Planning Division

Notice of Public Hearing
Substantive Changes to Proposed Rule
Exemptions for Digital Products, Computer Software, Prewritten Computer Software Access Services and Information Services (LAC 61:I.4405)

The department published a Notice of Intent to promulgate §4405, Exemptions for Digital Tools in the December 20, 2025, edition of the *Louisiana Register* (LR 51:2152-2153).

Written comments were received, and in response, the following revisions were made to the NOI through a Potpourri Notice published April 20, 2026: clarification of the Rule title; addition of a definition of "exclusively for commercial purposes"; removal of certain language; and clarification that the healthcare exemption applies to digital tools used to monitor and protect the transmission and storage of patient healthcare information.

A public hearing was conducted on June 2, 2026. Additional written comments were received, and in response, the following revisions are being made to the NOI: clarification of the definitions of "exclusively for commercial purposes" and "used by the business directly in the production of goods and services."

Title 61
REVENUE AND TAXATION
Part I. Taxes Collected and Administered by the Secretary of Revenue
Chapter 44. Sales and Use Tax Exemptions
§4405 Exemption for digital tools

A. General. Revised Statute 47:305.12 exempts the purchase of digital tools from sales and use tax if they are used for commercial production or used by certain financial institutions for specific purposes, or used by certain healthcare facilities or providers for specific purposes.

B. Definitions

Digital Tools—digital products, computer software, prewritten computer software access services or information services.

Licensed Healthcare Facilities and Providers—healthcare institutions and individual practitioners that are licensed by Louisiana Department of Health and or Louisiana State Board of Medical Examiners to deliver medical, dental, behavioral health, or related clinical services to patients. The term includes, but is not limited to, hospitals, clinics, nursing homes, ambulatory surgical centers, rehabilitation facilities, pharmacies, physicians, nurses, dentists, therapists, and other professionals or entities required by law to hold a valid license, certification, or registration to provide healthcare services.

Purchased or Licensed Exclusively for Commercial Purposes—purchased or licensed solely for use in connection with a business, trade, or commercial activity and not for personal, household, or consumer purposes.

Used by the business Directly in the Production of Goods and Services—the direct application or incorporation of a digital tool into the creation, development or production of a final product or service for sale to a customer where the tool is used to produce that product or service. The term does not include tools that are merely supportive, administrative, managerial, planning, communication, or analytical in nature and that do not directly transform inputs into salable goods or services.

C. Commercial Production Exemption (R.S. 47:305.12(A))

1. Digital tools used to manage business operations, including tools used for business management, planning, scheduling, or organizing workers, materials, or equipment—are not used by the business directly and in the production of goods or services for sale to customers and are not exempt from tax.

2. Digital tools that improve efficiency or productivity, including accounting, inventory management, project management, performance tracking, communication software or analytical software, are also not used by the business directly in the production of goods or services for sale to customers and are not exempt from tax.

D. Self-Created Digital Products Exemption (R.S. 47:305.12(B))

1. Examples of digital products created solely for the business needs of the person who created them and are not the type of digital products that are offered for sale by that person, include an in-house workflow automation tool, a proprietary content management system, an internal brand style guide, and in-house training videos.

2. If digital tools are used to create such digital products, sales or use tax will be owed on those digital tools. For example, if Company A purchases prewritten computer software access services that it uses to create a training video for new employees, the training video itself is not taxable. However, the purchase of the prewritten computer software access services is taxable.

E. Licensed Healthcare Facilities and Providers Exemption (R.S. 47:305.12(D)

Digital tools used by licensed healthcare facilities and providers for storing or transmitting healthcare information or for the diagnosis or treatment of a medical condition include digital tools that monitor and protect the transmission and storage of patient healthcare information.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Policy and Planning Division, LR 52:

Public Comments

Any interested person may submit written data, views, arguments or comments regarding these proposed amendments to Stacey Greaud, Tax Policy and Planning Division, Office of Legal Affairs by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. All comments must be received no later than 4:30 p.m., August 26, 2026.

Public Hearing

A public hearing will be held on August 27, 2026 at 9 a.m. in the Griffon Room, located on the 1st floor of the LaSalle Building, 617 North Third Street, Baton Rouge, Louisiana.

In accordance with the Americans with Disabilities Act, should individuals with a disability need an accommodation to participate, contact Stacey Greaud at the address given above in the Public Comments section, by email at LDRadarequests@la.gov or by phone at (225) 219-7027.

Jarrod J. Coniglio
Secretary

2607#035