

RULE

**Department of Revenue
Policy Services Division**

Exemptions from Lease or Rental Tax, Helicopters
(LAC 61:I.4402)

Department of Revenue, Policy Services Division,
LR 31:91 (January 2005).

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Under the authority of R.S. 47:302.1, R.S. 47:337.2, and R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:I.4402 to provide for uniform state and local sales tax definitions in accordance with the provisions of Act 73 of the 2003 Regular Legislative Session.

Act 73 enacted the Uniform Local Sales and Use Tax Code, R.S. 47:337.1 et seq., to promote uniformity in the administration of state and local sales and use taxes by compiling the local sales and use tax laws in the revised statutes. Revised Statute 47:337.2(C)(2), which provides for the development of uniform state and local sales and use tax regulations, allowed local sales tax collectors until January 1, 2004, to file written requests with the Secretary of Revenue for amendments to any Department of Revenue regulation in effect on July 1, 2003, so that the regulation applies to both state and local sales and use taxes. Local collectors, through the Louisiana Association of Tax Administrators, filed a request with the Secretary of Revenue in December 2003 for amendments to several regulations. Requested amendments to the sales tax definitions are included in this Rule.

Title 61

REVENUE AND TAXATION

**Part I. Taxes Collected and Administered
by the Secretary of Revenue**

Chapter 44. Sales and Use Tax Exemptions

**§4402. Exemptions from Lease or Rental Tax,
Helicopters**

A. - B. ...

C. For state and local sales or use tax purposes, these transactions shall be taxed as sales and not as leases. Thus, the location of intended use of the helicopters will not determine taxability as it would in a rental transaction.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:302.1, R.S. 47:337.2, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the