

RULE

**Department of Revenue
Policy Services Division**

**Fire Fighting Equipment Purchased by
Volunteer Fire Departments (LAC 61:I.4412)**

Under the authority of R.S. 47:301 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 repeals LAC 61:I.4412, which explained the exemption provided under R.S. 47:305.12 for fire fighting equipment purchased by bona fide organized public volunteer fire departments.

Title 61

REVENUE AND TAXATION

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

Chapter 44. Sales and Use Tax Exemptions

**§4412. Fire Fighting Equipment Purchased by Bona Fide Organized Public Volunteer Fire
Departments**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.12.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), repealed by the Department of Revenue, Policy Services Division, LR 32:0000 (January 2006).

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