

RULE

**Department of Revenue
Policy Services Division**

Certain Self-Propelled Vehicles
Removed from Inventory (LAC 61:I.4415)

Under the authority of 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.4415, which provides criteria for determining whether sales or use tax is due upon items of equipment described in R.S. 47:305.22. That statute was repealed by Act 2005, No. 413, so the Rule no longer serves any purpose.

Title 61

REVENUE AND TAXATION

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

Chapter 44. Sales and Use Tax Exemptions

**§4415. Certain Self-Propelled Vehicles Removed
from Inventory**

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.22.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), repealed by the Department of Revenue, Policy Services Division, LR 38:1995 (August 2012).

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Acting Secretary

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