

**NOTICE OF INTENT
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, proposes to repeal 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 That statute was repealed by Acts 2005, No. 413, so the rule no longer serves any purpose.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Repealed.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HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), repealed by Department of Revenue, Policy Services Division, LR 38:___ (2012)

Family Impact Statement

Rule Title: LAC 61:I.4415 Certain Self-Propelled Vehicles Removed from Inventory

Implementation of this proposed should not have any known or foreseeable impact on any family as defined by R.S. 49:972 D or on family formation, stability, and autonomy. Specifically, the implementation of this proposed rule will have no known or foreseeable effect on:

1. the stability of the family,
2. the authority and rights of parents regarding the education and supervision of their children,
3. the functioning of the family,
4. family earnings and family budget,
5. the behavior and personal responsibility of children, or
6. the ability of the family or a local government to perform this function.

Interested persons may submit written comments until 4:30 p.m., June 11, 2012, to Frederick Mulhearn, Louisiana Department of Revenue, Policy Services Division, P.O. Box 44098, Baton Rouge, LA 70804-4098.

Cynthia Bridges
Secretary