NOTICE OF INTENT

Department of Revenue
Tax Policy and Planning Division
Repeal of Obsolete Sales and Use Tax Exemptions, Exclusions, Refunds, and Holidays

Pursuant to the authority of R.S. 47:1511 and R.S. 47:287.95, and in accordance with the provisions of the Administrative Procedures Act (R.S. 49:950 et seq.), the Department of Revenue, Tax Policy and Planning Division, hereby provides notice of its intent to repeal certain rules governing the administration of sales and use tax. These include provisions in Chapter 43 (Sales and Use Tax), specifically LAC 61:I.4302 and 4371, and Chapter 44 (Sales and Use Tax Exemptions), specifically LAC 61:I.4406, 4407, 4413, 4416, 4423, and 4427.

This proposed rule repeals provisions related to certain exemptions, exclusions, refunds and sales tax holidays that have either been repealed from sales and use tax law or have expired. These include the exclusion for pollution control devices and systems; the refund for tangible personal property destroyed in a natural disaster; exemptions for little theater tickets, tickets to musical performances of nonprofit musical organizations, admissions to entertainment furnished by certain domestic nonprofit corporations, purchases of Mardi Gras specialty items, charitable construction of animal shelters; and the sales tax holiday for hurricane preparedness.

The proposed rule text has been drafted using plain language principles to promote clarity and accessibility for all users. It has also been reviewed and tested for compliance with applicable web accessibility standards.

Title 61
REVENUE AND TAXATION
Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 43. Sales and Use Tax
§4302 Pollution Control Devices and Systems Excluded from Definition of Sale at Retail

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:301(10)(l).

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Division, LR 18:1414 (December 1992), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52

§4371 Sales Tax Refund for Tangible Personal Property Destroyed in a Natural Disaster

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:315.1. and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Division, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:99 (January 2005), LR 32:262 (February 2006), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52

Chapter 44. Sales and Use Tax Exemptions

§4406 Little Theater Tickets

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.6, R.S. 47:337.2, R.S. 47:337.9, 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 Department of Revenue, Policy Services Division, LR 31:93 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52

§4407 Tickets to Musical Performances of Nonprofit Musical Organizations

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.7, R.S. 47:337.2, R.S. 47:337.9, 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 Department of Revenue, Policy Services Division, LR 31:100 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52

§4413 Admissions to Entertainment Furnished by Certain Domestic Nonprofit Corporations

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.13, R.S. 47:337.2, R.S. 47:337.9, 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 Department of Revenue, Policy Services Division, LR 31:88 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52

§4416 Purchases of Mardi Gras Specialty Items

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.40 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 Department of Revenue, Policy Services Division, LR 31:93 (January 2005), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52

§4423 State Sales Tax Holiday on Purchases of Hurricane-Preparedness Items

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and Sec. 2 of Act 429 of the 2007 Regular Session.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 34:1426 (July 2008), repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52

§4427 Sales and Use Tax Exemption for Charitable Construction of Animal Shelters

Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S.47:305.59(B) and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:506 (March 2022); repealed by the Department of Revenue, Tax Policy and Planning Division, LR:52

Family Impact Statement

The proposed Rule 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 the proposed amendment 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.
6. The ability of the family or a local government to perform this function.

Poverty Statement

This proposed Rule will have no impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule is not expected to have a significant adverse impact on small businesses as defined in the Regulatory Flexibility Act. The agency, consistent with health, safety, environmental and economic factors has considered and, where possible, utilized regulatory methods in drafting this proposed Rule to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

The proposed Rule will have no known or foreseeable effect on:

1. The staffing levels requirements or qualifications required to provide the same level of service.
2. The total direct and indirect effect on the cost to the provider to provide the same level of service.
3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

Any interested person may submit written data, views, arguments or comments regarding these proposed amendments to Bobbi Davis, Attorney, Tax Policy and Planning Division, by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. All comments must be received no later than 4:00 p.m., June 30, 2026.

Public Hearing

Interested persons may submit a written request for a public hearing no later than June 10, 2025, at 4:30 p.m. Requests may be submitted either by mail, addressed to Bobbi Davis, Attorney, Tax Policy and Planning Division, Office of Legal Affairs, P.O. Box 44098, Baton Rouge, LA 70804-4098, or via email to Bobbi.Davis@la.gov and reference Repeal of Obsolete Sales and Use Tax Exemptions, Exclusions, Refunds and Holidays. If the criteria set forth in R.S. 49:961(B)(1) are satisfied, a public hearing will be held on July 1, 2026 in the River Room, located on the seventh floor of the LaSalle Building, 617 North Third Street, Baton Rouge, La 70802, for all interested persons to attend and submit oral or written comments. To confirm whether or not the public

hearing will be held, please visit the department's website at: https://revenue.louisiana.gov/tax-policy/rules-regulations and under "Types" select "Nonemergency Rulemaking." In accordance with the Americans with Disabilities Act, should individuals with a disability need an accommodation in order to participate, contact Bobbi Davis at the address given above in the Public Comments section, by email at LDRadarequests@la.gov or by phone at (225) 219-2780.

Jarrod Coniglio
Secretary, Department of Revenue

FISCAL AND ECONOMIC IMPACT STATEMENT

FOR ADMINISTRATIVE RULES

RULE TITLE: Repeal of Obsolete Sales and Use Tax Exemptions, Exclusions, Refunds, and Holidays

In accordance with Section 961 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a fiscal and economic impact statement on the rule proposed for adoption, repeal or amendment. THE FOLLOWING STATEMENTS SUMMARIZE ATTACHED WORKSHEETS, I THROUGH IV AND WILL BE PUBLISHED IN THE LOUISIANA REGISTER WITH THE PROPOSED AGENCY RULE.

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed repeal of the rules is not anticipated to result in any direct material effect on government expenditures or savings to state or local governmental units.

The purpose of this proposed rule is to remove outdated regulations from two tax chapters: Chapter 43, Sales and Use Tax, and Chapter 44, Sales and Use Tax Exemptions. The rule aims to update these regulations to match current laws. Following Executive Order No. JML 25-038 from the Governor's Office, the Louisiana Department of Revenue has reviewed these program rules and found they are outdated and no longer needed.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed repeal of the rules is not anticipated to affect revenue collections of state or local government units. The proposed rule change repeals outdated and unnecessary regulations and aims to align regulations with current statutes. The sales and use tax exemptions, exclusions, refunds, and sales tax holiday were repealed effective

December 4, 2024.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS (Summary)

No material impact on costs or economic benefits is anticipated for directly affected persons, small businesses, or non-governmental groups from this proposed rule change.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)
No material impact on competition or employment is anticipated from this proposed rule change.

There is no anticipated impact on competition or employment.

Jarrod Conigilo
Secretary
Louisiana Department of Revenue

Alan M. Boxberger
Legislative Fiscal Officer