

**Revenue Information Bulletin No.10-028**  
**November 15, 2010**  
**Sales Taxes**

**Temporary Suspension of Policy Statements Pertaining to Digital Transactions**

The Department is temporarily suspending the implementation of two Policy Statements pertaining to digital products effective November 15, 2010. **Revenue Ruling No. 10-001** and **Revenue Information Bulletin No. 10-015** are the two Policy Statements which are temporarily suspended. Revenue Ruling No. 10-001 addresses the issue of whether sales, use and/or lease tax is due upon the purchase or use of products, computer software and applications, or stored media and/or other materials electronically delivered into Louisiana, which are accessed from instate or out-of-state providers or vendors. Revenue Information Bulletin No. 10-015 addresses the sales tax treatment of transactions involving Pay Per View movies and Video on Demand movies purchased for viewing by customers of cable television and satellite television providers. Revenue Ruling No. 10-001 and Revenue Information Bulletin No. 10-015 are available on the LDR's website using the links provided.

Cynthia Bridges

Secretary

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