

Revenue Information Bulletin No. 18-019
June 29, 2018
Sales Tax

Notification of Change of Sales Tax Rate for Remote Dealers and Consumer Use Tax

[Act 1](#) of the 2018 Third Extraordinary Session of the Louisiana Legislature has amended La. R.S. 47:321.1(A), (B) and (C) reducing the sales tax rate for this tax imposition from 1 percent (1%) to forty-five hundredths of one percent (0.45%). This tax in the amount of 0.45 percent is levied upon the sale at retail, the use, the consumption, the distribution and the lease or rental of an item of tangible personal property. The 0.45 percent state sales tax is in addition to the sales taxes already levied pursuant to La. R.S. 47:302, 321 and 331. This tax is to be collected by the dealer as provided by Chapter 2 of Title 47 of the Revised Statutes.

Beginning July 1, 2018, the combined state and local sales tax to be collected pursuant to La. R.S. 47:302(K) is 8.45%.

For remote dealers filing the R-1031, *Direct Marketer Sales Tax Return*, the remote dealer must collect and remit combined state and local sales tax of 8.45% beginning July 1, 2018.

For individuals filing the R-1035, *Consumer Use Tax Return*, the individual must remit the 8.45% consumer use tax for all taxable purchases of property purchased on or after July 1, 2018, if the remote dealer does not collect sales tax at the time of purchase. Purchases made from April 1, 2016, to June 30, 2018, remain subject to the 9% consumer use tax rate.

For additional information on consumer use tax, refer to the Department's [Consumer Use Tax Frequently Asked Questions](#).

The updated R-1031 and R-1035 forms will be available on the Department's website in July 2018.

Questions concerning this publication may be directed to sales.inquiries@la.gov.

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Secretary

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