



Revenue Information Bulletin No. 25-007
December 23, 2024
Sales Tax

State Sales Tax Rate
Effective January 1, 2025

The purpose of this bulletin is to provide notice relative to changes in the Louisiana state sales tax rate.

Pursuant to Act 11 of the 2024 Third Extraordinary Session of the Legislation, beginning on January 1, 2025, the Louisiana state sales tax rate is 5%.

Note that La. R.S. 47:305.11 provides that the additional 0.55% is not applicable to certain sales of materials and services in certain construction contracts. Contracts meeting all of the requirements set forth in La. R.S. 47:305.11 will not be subject to the additional 0.55% increase in tax levied by La. R.S. 47:321.1 effective January 1, 2025. See [RIB 16-016](#) for additional guidance.

The revised state sales tax rate applies to the sale and use of tangible personal property, certain services, and digital products, whether remitted to the Department or Louisiana Sales and Use Tax Commission of Remote Sellers.¹

Richard Nelson
Secretary

¹ Limited to sales by remote sellers without physical presence established in Louisiana that are registered with the Commission.