

Revenue Information Bulletin No. 02-005
April 5, 2002
Administrative

Termination of Tax Compact with Coushatta Tribe of Louisiana

In 1991, a compact was signed with the Coushatta Tribe of Louisiana addressing certain tax issues related to the purchase of cigarettes and other tobacco products, gasoline and motor fuels, and certain motor vehicles. The compact was for a ten-year term with a provision for its continuation after that time until notification by either party of their intent to terminate.

On January 23, 2002, the Coushatta Tribe of Louisiana gave written notification of their intent to terminate the compact at the end of ninety days. Therefore, the provisions associated with the tax compact with the Coushatta Tribe of Louisiana will terminate effective April 23, 2002.

With the termination of the compact, credit will no longer be allowed on gasoline and tobacco reports for products purchased after the termination date. Motor vehicles purchased will no longer be exempt from state sales/use tax *unless* the vehicle is to be used exclusively on the reservation. Motor vehicles, which will be used on Louisiana highways and for which a license plate is required, will be subject to the state sales and use tax.

For further information, please contact the Policy Services Division at (225) 219-2780.