



**Revenue Information Bulletin
No. 02-013
August 29, 2002
Sales Tax**

**Items Used By Nonprofit Blood Banks and Nonprofit Blood Collection Centers
Excluded from Definition of Tangible Personal Property**

Two Acts of Louisiana's 2002 Regular Legislative Session exclude certain items used by nonprofit blood banks and nonprofit blood collection centers from the definition of tangible personal property for purposes of the payment of sales and use taxes levied by all tax authorities in the state. Act 70 excludes materials used directly in the collection, separation, treatment, testing, and storage of blood by nonprofit blood banks and nonprofit blood collection centers. Act 71 excludes apheresis kits and leuko reduction filters used by nonprofit blood banks and nonprofit blood collection centers.

Act 71 became effective on June 25, 2002. Therefore, no sales or use tax is due on any apheresis kits or leuko reduction filters used by nonprofit blood banks and nonprofit blood collection centers beginning June 25, 2002. Act 70 became effective on July 1, 2002. Therefore, beginning July 1, 2002, there is also no sales or use tax due on any materials used directly in the collection, separation, treatment, testing, or storage of blood by nonprofit blood banks and nonprofit blood collection centers.

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101.D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.