



Revenue Information Bulletin
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Sales Taxes

Newspapers Excluded from the Definition of Term “Tangible Personal Property”

Act 480 of the 2007 Regular Session of the Louisiana Legislature enacted La. R.S. 47:301(16)(p) (as redesignated by Louisiana State Law Institute) relative to the definition of tangible personal property. Act 480 also repealed La. R.S. 47:305(D)(1)(e) and La. R.S. 47:337.9(C)(10) relative to the state and local sales and use tax exemptions for newspapers. These changes become effective beginning on July 1, 2008.

Louisiana Revised Statutes 47:302, et seq., levies a tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item of tangible personal property. The definition of the term tangible personal property is set forth in La. R.S. 47:301(16). Louisiana Revised Statute 47:301(16)(p) provides that newspapers are excluded from the definition of tangible personal property for purposes of the sales and use taxes imposed by the state or any of its political subdivisions. This change in the law now excludes the sale of newspapers from the collection of sales taxes. Act 480 also repealed La. R.S. 47:305(D)(1)(e) and La. R.S. 47:337.9(C)(10), which are the state and local sales tax exemptions for the sale of newspapers.

Under the provisions of La. R.S. 47:302(R), the sales tax exemption for newspapers has been suspended since July 1, 2004, and the suspension was to end on June 30, 2009. During this time period, the sale of newspapers was subject to state sales taxes in the amount of four percent. The sales exemptions for newspapers in La. R.S. 47:305(D)(1)(e) and La. R.S. 47:337.9(C)(10) are to be repealed, and these two statutes will no longer be in existence beginning on July 1, 2008. However, due to the sales tax exclusion in La. R.S. 47:301(16)(p), state and local sales and use taxes should not be collected on the sale of newspapers beginning on July 1, 2008.

Questions can be directed to the Department’s Taxpayer Services Division at 225-219-7356.

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