



**Revenue Information Bulletin
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Sales Tax**

**Act 461 Provides State Sales Tax Exemption for Commercial Farm Irrigation
Polyroll Tubing**

[Act 461 of the Regular Session of the 2009 Louisiana Legislature](#) enacts La. R.S. 47:305.63 to provide an exemption from state sales and use taxes and the sales and use taxes of Louisiana's political subdivisions whose boundaries are coterminous with those of the state for polyroll tubing sold or used for commercial farm irrigation purposes.

This exemption applies to the total four percent sales tax rate imposed by the State of Louisiana and the Louisiana Tourism Promotion District, but not to the sales and use taxes levied by parishes, municipalities, school boards, or other political subdivisions. The Louisiana Tourism Promotion District is the only sales-tax-levying Louisiana political subdivision whose boundaries are coterminous with those of the state.

Act 461 also enacts La. R.S. 47:321(H)(3) to provide that the one-percent suspension of exemption by La. R.S. 47:321(H) shall not apply to the new exemption for polyroll tubing.

Act 461 went into effect on July 8, 2009.

Questions concerning this legislation should be directed to the Louisiana Department of Revenue's Special Programs Division at 225-219-7356, Option 3, or by email to sales.inquiries@la.gov.

Cynthia Bridges
Secretary

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