

Revenue Information Bulletin No. 15-008

April 16, 2015

Sales Taxes

Taxidermy is a Non-Taxable Service

Taxidermy is the skill, activity, or job of preparing, stuffing, and mounting the skins of dead animals, so that the animals appear as they did when alive. Taxidermy is excluded from the listed sales of service in La. R.S. 47: 301(14), which are taxable. Taxidermy is not considered the fabrication of tangible personal property for consumers, who directly or indirectly furnish the materials used in the fabrication work. Therefore, taxidermy is not taxable as a sale as defined in La. R.S. 47:301(12).

Generally, customers bring a taxidermist a recently killed mammal, reptile, or fish to have the animal mounted as a trophy. The taxidermist will use items such as forms, eyes, ear liners, jaw sets, habitat display supplies, taxidermy chemicals and mounting supplies during the process of creating the finished trophy animal or fish for the customer. Taxidermists should pay use tax on the taxidermy supplies consumed during the process of preparing, stuffing and mounting the animal.

This is distinguishable from a business, which may prepare taxidermy specimens to build an inventory for sale to the general public, or a business which purchases taxidermy specimens to have them in inventory for resale to the general public. A sale of a taxidermy specimen under these circumstances would be taxable as a sale at retail or retail sale pursuant to La. R.S. 47:301(10)(a)(i).

Taxidermy is not a taxable sale of a service as defined in La. R.S. 47:301(14) and is not taxable as a sale pursuant to La. R.S. 47:301(12). This is distinguishable from a retail sale situation, in which a business might create an inventory of taxidermy specimens for sale to the general public, or in which a business may purchase a taxidermy specimen to have it in inventory for resale purposes.

Questions concerning this matter can be directed to the Policy Information Center at 1-855-307-3893 Option 4 or via email at Policy@la.gov.

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