

State of Louisiana
Department of Revenue

JEFF LANDRY
GOVERNOR



RICHARD NELSON
SECRETARY

December 9, 2025

Via e-mail (return receipt requested) to:

The Honorable Julie Emerson
Chairman of the House Committee on Ways and Means
P.O. Box 94062
Baton Rouge, Louisiana 70804
apa.h-wm@legis.la.gov

The Honorable Franklin Foil
Chairman of the Senate Committee on Revenue & Fiscal Affairs
P.O. Box 94183
Baton Rouge, Louisiana 70804
apa.s-r&f@legis.la.gov

Re: Proposed Amendments to LAC 61:I.4301 Sales Tax on Vending Machine Sales

Chairman Emerson and Chairman Foil:

On October 10, 2025, a copy of the *Notice of Intent* issued by the Department of Revenue for promulgation of proposed amendments to Rule LAC 61:I.4301 – *Sales Tax on Vending Machine Sales*, was sent to your committees for review. Act 11 of the 2024 Third Extraordinary Session of the Legislature repealed a provision that classified sales of tangible personal property to vending machine operators as sales at retail and the operator's subsequent sale through the vending machine exempt from tax. As a result of this repeal, sales of tangible personal property from vending machines qualify as sales at retail and the operator is required to collect and remit sales tax on those sales. The purpose of the proposed Rule is to provide guidance to vending machine operators on how to calculate and account for the sales tax due on sales from its vending machines.

The *Notice of Intent* was published on pages 1748 through 1750 of the October 2025 issue of the *Louisiana Register*. No public hearing was requested, and one set of comments was received from the Vending Machine Operators of Louisiana and the National Automatic Merchandising Association in support of the proposal. As a result, no changes will be made to the text of the amended Rule before it is finalized.

This report is being made in accordance with R.S. 49:966(D)(1)(b) of the Administrative Procedure Act. Unless otherwise directed, the proposed Rule will be submitted for publication as a final Rule in the January 2025 edition of the *Louisiana Register*. Should you have any questions or need additional information, please contact Brandea Averett via email at brandea.averett@la.gov or by phone at (225) 219-2784.

Sincerely,



Brandea Averett
Deputy Assistant Secretary, Office of Legal Affairs

Cc: The Honorable Cameron Henry, President of the Senate,
apa.senatepresident@legis.la.gov, The Honorable Phillip DeVillier, Speaker of the House,
apa.housespeaker@legis.la.gov, Office of the State Register, Reg.Submission@la.gov