

**Baton Rouge
HEADQUARTERS**

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www.revenue.louisiana.gov



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"Online" doesn't mean "tax free"

Louisiana's Consumer Use Tax protects Louisiana businesses from unfair out-of-state competition.

When out-of-state retailers don't collect sales tax, they enjoy an unfair edge over local businesses.

The Consumer Use Tax helps to ensure adequate funding for schools, public safety, healthcare, and other services upon which Louisiana residents rely.

The Consumer Use Tax applies to retail purchases from companies with no physical presence in Louisiana such as online retailers, mail order catalogues, and TV shopping networks.

CONSUMER USE TAX

If you purchased goods from out-of-state companies for use in Louisiana, and were not properly charged Louisiana state sales tax, Louisiana Revised Statutes 47:302(A)(2) and 302(K) require you to file and pay a Consumer Use Tax directly to the Louisiana Department of Revenue.

Individuals who operate a business and qualify as a dealer under Louisiana Revised Statute 47:301(4), and are required to be registered for sales tax, MAY NOT USE this Consumer Use Tax return to report their Use Tax. The tax must be reported on the dealer's state and local Sales Tax return.

The Louisiana Use Tax was enacted in 1934 to prevent retailers located out-of-state from having an unfair competitive advantage against in-state retailers who must charge state Sales Tax. Individuals in Louisiana are responsible for paying Use Tax on an out-of-state purchase when the item purchased is subject to Louisiana Sales Tax and the retailer making the sale does not collect Sales Tax on the sale.

Items subject to sales tax include computers and other electronic equipment, software, books, audio and video tapes, compact discs, records, clothing, appliances, furniture and other home furnishings, sporting goods, jewelry, etc.

Out-of-state retailers include mail-order companies, television shopping networks, firms selling over the Internet, and retailers located outside Louisiana.

The Louisiana Use Tax is calculated at the rate of 8 percent. This 8 percent rate, which includes 4 percent to be distributed by the Department of Revenue to local governments, is in lieu of the actual local rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8 percent.

To pay your Consumer Use Tax, complete the payment coupon in this brochure. Enter the information requested in the spaces provided on the coupon. Multiply the total by 8 percent (.08). The resulting figure is the amount of Consumer Use Tax you owe.

Detach and mail the completed coupon, along with your payment, to:

Louisiana Department of Revenue
 P.O. Box 3138
 Baton Rouge, LA 70821-3138

Questions concerning Consumer Use Tax should be directed to the nearest regional office of the Louisiana Department of Revenue or to the Special Programs Division at (225) 219-7462.

BUSINESS USE TAX

If a business qualifies as a dealer under Louisiana Revised Statute 47:301(4), and is required to be registered for Sales Tax, the business may not use this Consumer Use Tax return to report their Use Tax. The tax must be reported on the dealer's state and local sales tax returns.

Because four percent of the taxes reported using the Consumer Use Tax return is distributed to parishes based on populations, the local taxing authority where the dealer is located does not receive the local use tax reported. Businesses that do not have a physical presence in the state are allowed by Louisiana Revised Statute 47:302(K)(5) to collect the 8 percent sales tax on their Louisiana sales. This tax may be reported on the Consumer Use Tax return.

revenue.louisiana.gov/sections/individual/conuse.aspx

R- 1035 (1/09)



CONSUMER USE TAX

Detach & send payment to:
 Louisiana Department of Revenue
 P.O. Box 3138
 Baton Rouge, LA 70821-3138

Date of Purchase (mm/dd/yyyy)

PLEASE PRINT OR TYPE.

Social Security Number

Phone Number ()

Name

Total Purchase Price **.00**

Address

State

Tax Rate **x .08**

ZIP

Total Use Tax Due .00

Signature

Date (mm/dd/yyyy)

4303

