



LDR

Louisiana Department of Revenue

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Louisiana Tax Facts

**The mission of the Louisiana
Department of Revenue (LDR)
is to administer applicable
laws and collect revenues to
fund state services.**



This brochure provides general information about taxes that may affect you as a resident of Louisiana. If you have specific questions about taxes administered by the Department of Revenue, you may call any of the offices listed below.

Baton Rouge – Main Office – 617 North Third Street

Central Registration	225-219-7318 Option 4
Collection	225-219-7448
Income Refund Status	225-922-3270
(Toll Free)	888-829-3071
Customer Services	225-219-7462
Corporation Income & Franchise Taxes	225-219-7462
Excise Tax	225-219-7656
Inheritance and Gift Taxes	225-219-7462
Personal Income Tax	225-219-0102
Sales Tax	225-219-7462
Severance Tax	225-219-7656
Withholding	225-219-7462
Tax Forms	225-219-2113
TDD Number	225-219-2114

The following taxes are administered by LDR

Gasoline Tax: Gasoline and diesel fuel are taxed at the rate of \$.20 per gallon. A portion of the tax collected is dedicated to the Transportation Trust Fund for the upkeep of state highways.

Gift Tax: For gifts made before July 1, 2008, a gift tax return, Form R-3302 is required to be filed by any individual, association, partnership, or corporation that made a gift which exceeded the amount of the annual exclusion to a single donee. The amount of the annual exclusion which applies to each person to whom you made a gift is: \$10,000 for gifts made prior to December 31, 2001; \$11,000 for gifts made between 2002 through 2005; and \$12,000 for gifts made after December 31, 2005.

For gifts made after July 1, 2008, a gift tax return is not required.

Income Tax: Tables are provided to determine Louisiana income tax using federal adjusted income less federal income tax and adjustments for other modifications to arrive at the taxable base. Individuals filing as single, married filing separately, or as head of household are taxed at the following rates: two percent on the first \$12,500, four percent on the next \$37,500, and six percent on taxable income amounts over \$50,000. Married persons filing a joint return and qualifying surviving spouses are taxed at the following rates: two percent on the first \$25,000, four percent on the next \$75,000 and six percent on the taxable income above \$100,000. A combined personal exemption and standard deduction is provided in the tables as follows: single, \$4,500; married filing separately, \$4,500; married filing jointly, \$9,000; qualifying surviving spouses \$9,000; and head of household, \$9,000. A dependency deduction of \$1,000 is allowed for each dependent, each taxpayer and/or spouse who is 65 years of age or older, and for each taxpayer and/or spouse who is blind.

Taxpayers who are 65 years or over are allowed to exclude up to \$6,000 of their annual retirement income from pensions and annuities reported as taxable income on their federal return. If both the taxpayer and spouse have retirement incomes from pensions and annuities reported as taxable income on their federal return and file a joint tax return, they may exclude up to \$12,000. Benefits received from certain Louisiana retirement systems may be exempt if it is specifically

exempted in the law that established the system. Federal retirement benefits are also exempt from Louisiana income tax.

Louisiana allows a tax credit for each of the following: net income tax paid to another state by residents of Louisiana; \$100 credit for a taxpayer, spouse, or dependent that is deaf, blind, mentally incapacitated, or has lost the use of a limb; and 10 percent of certain credits allowed on the federal return. A child care expense credit, a school readiness credit, and an educational expense credit are also available to taxpayers with qualifying dependents. A Louisiana earned income tax credit equal to 3.5% of the federal earned income tax credit is also available, in addition to other credits that can be claimed for participation in the family responsibility program, donation of computer equipment to educational institutions, educational training programs, conversion of vehicles to alternative fuels, qualified living organ donation expenses and other credits.

Inheritance Tax: The inheritance tax was phased out beginning with deaths occurring after June 30, 1998. Act 371 of the 2007 Regular Legislative Session amended R.S. 47:2401(B) to provide that as of January 1, 2008, no inheritance tax will be due on deaths occurring after June 30, 2004.

Act 822 of the 2008 Regular Legislative Session provides that an inheritance tax return is deemed to be due as of January 1, 2008, if no inheritance return was filed for deaths that occurred prior to July 1, 2004. Additionally, Act 822 of the 2008 Regular Legislative Session provides that effective January 1, 2010, no inheritance tax shall be due for any date of death.

State Sales Tax: The Louisiana state sales tax rate is four percent. Sales of food for home consumption, prescription drugs, electricity, natural gas, and water sold directly to the consumer for residential use are exempt from state sales tax.

Goods purchased from out-of-state businesses for use in Louisiana on which no Louisiana sales tax was charged are subject to Louisiana consumer use tax at the rate of eight percent. Individuals may file the consumer use tax as part of their individual income tax return or use LDR R-1035.

The following taxes are not administered by LDR

Local Sales Tax: For more information on local sales tax, contact the Louisiana Association of Tax Administrators (www.laota.com) or the individual parish or local governing authority.

Ad Valorem Taxes: Louisiana homeowners receive a homestead exemption in the amount of \$7,500 which is applied against the assessed value of the home that is equal to 10 percent of the fair market value. Property taxes are collected at the local level. For more information, contact the Louisiana Tax Commission, P.O. Box 66788, Baton Rouge, LA 70896, or call 225-925-7830 or visit their web site at www.latax.state.la.us.

Hunting and Fishing Licenses: The Louisiana Department of Wildlife and Fisheries is responsible for issuing fishing and hunting licenses. For more information, contact the Department of Wildlife and Fisheries, P.O. Box 98000, Baton Rouge, LA 70898-9000, or call 225-765-2800 or 1-888-765-2602 or visit their web site at www.wlf.louisiana.gov.

Vehicle License Plate, Driver's License, and Vehicle Registration: For more information, contact the Department of Public Safety, Office of Motor Vehicles, P.O. Box 64886, Baton Rouge, LA 70896-4886, or call 225-925-6146 or 1-877-368-5463 or visit their web site at www.expresslane.org.