



Tax Topics

www.revenue.louisiana.gov

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

Cynthia Bridges
Secretary

Legislative Summary

2004 First Extraordinary Session of the LA Legislature



These are summaries of tax laws amended or enacted during the 2004 First Extraordinary Session of the Louisiana Legislature. The summary information presented is only intended to provide a general description of the law's major provisions and should not be construed to represent a complete analysis or specific interpretation of the law.

Corporation Income and Franchise Taxes

Act 2 (HB 3) amends R.S. 47:601(A), 602(A), (B), and (E)(1), 603(A), and 606(A) and (C); enacts R.S. 47:602(G) and 605.1, and repeals R.S. 47:601(D) and 603 to phase out the debt portion of the corporation franchise tax base. The portion of debt included in the taxable base for calendar year taxpayers will be:

2005 income/2006 franchise tax return—	86 percent of total debt included,
2006 income/2007 franchise tax return—	72 percent of total debt included,
2007 income/2008 franchise tax return—	58 percent of total debt included,
2008 income/2009 franchise tax return—	44 percent of total debt included,
2009 income/2010 franchise tax return—	30 percent of total debt included,
2010 income/2011 franchise tax return—	16 percent of total debt included,
2011 income/2012 franchise tax return and after—	no debt included.

Fiscal year taxpayers will include the percent of debt indicated in the above chart for the calendar year in which their fiscal year begins.

Act 7 (HB 10) amends R.S. 47:6007, concerning the Louisiana motion picture investor tax credit as follows:

1. Removes the sunset date of the credit;
2. Limits the credit so that it will not exceed Louisiana expenditures of the production;
3. Specifies that the credit can only be applied to taxes for the tax period in which the credit is earned or carried

forward for 10 years;

4. Removes the limitation on the number of transfers of credit permitted in any year;
5. Provides for the Department of Revenue to impose a fee, by regulation, of up to \$200 per transferee for transfers to credits; and
6. Provides administrative procedures for certifying productions and issuing credit certificates. Effective March 25, 2004.

(Continued on page 3)

Manufacturing Equipment Sales Tax Exclusion Effective July 1, 2004

The phase-in of the state sales tax exclusion for manufacturing and agricultural machinery and equipment provided by Act 1 of the 2004 First Extraordinary Session is effective July 1, 2004.

This effective date is in accordance with Section 3 of Act 1, which provides that the exclusion will be effective on the first day of the second month following the Revenue Estimating Conference's adoption of a revised 2004-05 revenue estimate that exceeds the December 16, 2003, estimate by \$235 million or more. On May 14, 2004, the Revenue Estimating Conference adopted a state revenue projection of \$6.8 billion, which is \$268.8 million more than the forecast approved at the December 16, 2003, meeting.

Under the Section 3 phase-in period, five percent of the purchase price of manufacturing and agricultural machinery and equipment used either predominantly and directly in the manufacturing of tangible personal property for sale or in the production of food or fiber for sale will be excluded from sales tax beginning July 1, 2004. The rate of exclusion will increase on July 1 of each subsequent year until the exclusion is fully implemented on July 1, 2010. The exclusion rate will be phased-in as follows:

(Continued on page 6)

Act 4 Continues Suspension of Sales Tax Exemptions

\$ Act 4 of the 2004 First Extraordinary Session of the Louisiana Legislature continued the suspension of most state sales tax exemptions through June 30, 2009. The suspension of exemptions for three percent of the four percent state sales tax was set to expire on July 1, 2004, but Act 4 extended the three percent suspension until June 30, 2009.

As did previous suspension legislation, Act 4 provides that certain enumerated exemptions shall not be suspended. Act 22 of the 2002 Regular Session made permanent the suspension of exemptions for the remaining one percent of the state sales tax rate beginning July 1, 2002. Act 4 does not alter the one percent suspension under Act 22. Therefore, most exemptions will continue to be suspended at four percent until July 1, 2009.

However, the rate of tax on sales of nonresidential electricity, water utility service, natural gas, and steam will be the same 3.8 percent rate that has been in effect since July 1, 2003. Sales of food for home consumption and sales of natural gas, electricity, and water sold directly to the consumer for residential use are exempt from state sales tax, as provided by Article VII, Section 2.2 of the Louisiana Constitution. These constitutionally provided exemptions are not affected by Act 4.

Taxpayers can learn more about this issue from Revenue Information Bulletin 04-011, which is available on the Department of Revenue's website at www.revenue.louisiana.gov.

Natural Gas Severance Tax Rate Set Revenue Information Bulletin No. 04-007 (March 23, 2004)

X The natural gas severance tax rate effective July 1, 2004 through June 30, 2005 has been set at 20.8 cents per thousand cubic feet (MCF) measured at a base pressure of 15.025 pounds per square inch absolute and at the temperature base of 60 degrees Fahrenheit.

This tax rate is set each year by multiplying the natural gas severance tax base rate of seven cents per MCF by the "gas base rate adjustment" determined by the Secretary of the Department of Natural Resources in accordance with R.S. 47:633(9)(d)(i). The "gas base rate adjustment" is a fraction, the numerator of which is the average of the New York Mercantile Exchange (NYMEX) Henry Hub settled price on the last trading day for the month, as reported in the *Wall Street Journal* for the previous 12-month period ending on March 31, and the denominator is the average of the monthly average spot market prices of

gas fuels delivered into the pipelines in Louisiana as reported by the Natural Gas Clearing House for the 12-month period ending March 31, 1990.

Based on this computation, the Secretary of the Department of Natural Resources has determined the natural gas severance "gas base rate adjustment" for April 1, 2003 through March 31, 2004, to be 296.44 percent. Applying this gas base rate adjustment to the base tax rate of seven cents per MCF produces a tax rate of 20.8 cents per MCF effective July 1, 2004, through June 30, 2005. The reduced natural gas severance tax rates provided for in R.S. 47:633(9)(b) and (c) remain the same.

Revised reporting forms will be distributed as soon as they are available. Questions concerning the natural gas severance tax rate should be directed to the Taxpayer Services Division, Severance Tax Section at (225) 219-2200.

Food Exemption Reminder

≥ On July 1, 2003, two major changes were made with respect to Louisiana state sales tax on food items. Together, the two changes made it necessary for retailers to reprogram their cash registers and make changes to the software that calculates the sales tax on computerized retail scanners.

The first change was the full implementation of the constitutional amendment referred to as the "Stelly Plan" that eliminated the state sales tax on food for home consumption. The plan had been partially implemented (only 2% of the 3.9% tax) in January 2003; and on July 1, 2003, the amendment fully exempted state sales tax on any food items purchased for further preparation and home consumption. Beginning with the July 2003 filing period, the Louisiana state sales tax return includes a deduction line that enables grocers to report the full exemption.

The second change was to the Department of Revenue's policy regarding what items qualify as "food for home consumption." In the past, the Department adhered to a policy that disallowed all packaged "single servings" of foods, snacks, and beverages from the exemption. The new policy exempts virtually all of the prepackaged, manufactured single-serving foods that were once deemed taxable. These include candy bars, chips, and bottled and canned soft drinks. The only food items that remain subject to Louisiana state sales tax are those that are prepared in the store, such as sandwiches, plate lunches, and boiled seafood. (An exception is made only for bakery items that are prepared in the store, allowing the full state exemption.) For full details, refer to Revenue Ruling No. 03-002, available for download on the Department of Revenue's website at www.revenue.louisiana.gov.

Local sales tax rates were not affected by either change. For information about applicable parish sales tax rates, refer to the Louisiana Association of Tax Administrators' website at www.laota.com.

Summary (...Continued)

Act 12 (SB 9) extends the sunset date for earning the income and franchise tax credits for costs associated with the rehabilitation of certain historic structures provided by R.S. 47:6016. The credit may now be earned in taxable years ending prior to January 1, 2008.

Act 13 (SB 14) amends R.S. 51:2461(B) concerning the Louisiana Quality Jobs Program Act to extend by three years the sunset of the rebate. Applications for the rebate will now cease to be approved after December 31, 2007.

Sales Tax

Act 1 (HB 2) enacts R.S. 47:301(3)(i), (13)(k), and (28) and 337.10(l) and amends R.S. 47:301(3)(i)(i), (13)(k)(i), and (28)(a), to provide phased-in exclusions from the state sales, use, lease, and rental tax for machinery and equipment used by eligible manufacturers in plant facilities predominantly and directly in the actual manufacturing for agricultural purposes or in the actual manufacturing of tangible personal property that is for sale to another. The exclusions provided are from the definition of "cost price" for use tax purposes under R.S. 47:301(3), "sales price" for sales tax purposes under R.S. 47:301(13), and "gross proceeds" (from lease or rental), "monthly lease or rental price paid" and "monthly lease or rental price contracted or agreed to be paid" as used in R.S. 47:302(B), 321(B), and 331(B) imposing the tax on lease and rental transactions. The legislation authorizes political subdivisions of the state to provide these exclusions from local sales, use, lease, and rental taxes, but does not require that they do so.

Section 1 of Act 1 provides that the phase-in of these exclusions will begin July 1, 2005, with the first of seven reductions that will conclude with the full exclusion of manufacturing machinery and equipment from the state taxable base on July 1, 2011. Sections 2 and 3 provide for alternative phase-in periods that span over six years, but their implementation is contingent upon

the increase of future forecasts by the Revenue Estimating Conference of state general fund revenues for the 2004-05 state fiscal year, as compared to the forecast of 2004-05 revenues that the Revenue Estimating Conference adopted on December 16, 2003.

The phase-in timetable provided by Section 1 of the Act will be used if future forecasted general fund 2004-05 revenues do not exceed the December 16, 2003, estimate by at least \$180 million. The phase-in timetable provided by Section 2 will be used if future forecasted 2004-05 general fund revenues exceed the December 16, 2003, estimate by at least \$180 million, but by less than \$235 million. The phase-in timetable provided by Section 3 will be used if a future forecast of 2004-05 revenues exceeds the December 16, 2003, estimate by \$235 million or more. The phase-in of the exclusions provided by Sections 2 and 3 will begin on the first day of the second month following the adoption by the Revenue Estimating Conference of a revised 2004-05 revenue estimate at the appropriate level.

Act 5 (HB 8) enacts R.S. 47:302(R), 321(l), and 331(P) to provide that the exemption under R.S. 47:305.51 for purchases of utilities by steelworks and blast furnaces shall be in effect regardless of any legislation enacted during the 2004 First Extraordinary Legislative Session suspending exemptions, or any other law to the contrary. Effective July 1, 2004.

Act 6 (HB 9) amends R.S. 47:301(16)(l) to provide that the term "tangible personal property" shall not include "other constructions" permanently attached to the ground. Formerly, this exclusion from the definition of "tangible personal property" applied only to the sales and use taxes levied by political subdivisions of the state, as enacted by the Legislature in Act 61 of the 2003 Regular Legislative Session.

This exclusion in R.S. 47:301(16)(l) alters, for state and local sales and use tax administration purposes only, the Louisiana Civil Code classification of "other constructions" as movable

property when there is no unity of ownership between the other constructions and the lands on which they are located. Thus "other constructions," as that term is defined in Louisiana Civil Code Articles 462, et seq., will be treated, for sales and use tax administration purposes, as immovable property when permanently attached to the land, regardless of the ownership of the land. Effective March 25, 2004.

Act 10 (HB 35) Removes the expiration date of the state and local sales tax exemptions provided by R.S. 47:305.50 for certain trucks, trailers, and contract carrier buses operating in interstate commerce. The exemptions were to have expired on June 30, 2004. The exemptions will now apply indefinitely. Effective June 30, 2004.

Act 8 Provides Butane/Propane Exclusion

Act 8 of the 2004 First Extraordinary Session of the Louisiana Legislature enacted Revised Statute 47:301(10)(x) to provide an exclusion from the terms "retail sale" or "sale at retail" for purchases of any fuel or gas, including, but not limited to, butane and propane for residential use by the consumer.

The new statutory exclusion complements the sales and use tax exclusion provided by Article VII, Section 2.2 of the Louisiana Constitution with regard to natural gas and electricity sold directly to the consumer for residential purposes. The act is effective July 1, 2004. Residentially used natural gas and electricity, which were excluded by the Constitution effective July 1, 2003, continue to be exempt.

Taxpayers can learn more about this issue from Revenue Information Bulletin No. 04-015, which is available on the Department of Revenue's website at www.revenue.louisiana.gov.

Rules and Policy Documents



The following are brief descriptions of adopted rules and policy documents recently published by the Department. The policy documents include Revenue Rulings, Revenue Information Bulletins, Redacted Private Letter Rulings, and Statements of Acquiescence and Non-Acquiescence. The full texts of adopted rules are available on the Department's Internet web page at www.revenue.louisiana.gov under "Laws and Policies/Louisiana Administrative Code/Adopted Rules." The other policy documents are available under "Laws and Policies/Louisiana Administrative Code/Policy Documents." Adopted rules are also available from the Office of the State Register's Internet web page at www.state.la.us/osr/reg/.

Statements of Acquiescence and Non-Acquiescence

No. 04-001 – Capitalized Lease Obligations in the Franchise Tax Base - Entergy La., Inc. v. Kennedy, 03-0166 (La.App. 1 Cir, 7/2/03), writ denied, 03-2201 (La. 11/14/03), 859 So.2s 74 (March 20, 2004)

Revenue Rulings

No. 04-001 – State Sales Taxability of Charges for Computer Software Maintenance Agreements (March 17, 2004)

No. 04-002 – Taxpayer Claim of Rights for Repayments of Income (March 18, 2004)

No. 04-003 – Relationship Between "Final Return" and "Amended Return" (March 30, 2004)

No. 04-004 – State Sales Taxability of Certain Charges by Hotels Associated with Room Reservations (April 23, 2004)

Revenue Information Bulletins

No. 04-009 – Calculation of Refund Interest (March 20, 2004)

No. 04-010 – Concerning Act 6 of the 2004 First Extraordinary Session Providing that "Tangible Personal Property" Shall Not Include "Other Constructions" Permanently Attached to the Ground (April 20, 2004)

No. 04-006 – PPM 50.8 Repealed – Taxpayer Claim of Rights for Repayments of Income in Excess of \$3,000 (March 18, 2004)

No. 04-008 – Calculation of Individual Income Tax Refund Interest (March 30, 2004)

No. 04-011 – Concerning Act 4 of the 2004 First Extraordinary Session Suspending Most State Sales Tax Exemptions Through June 30, 2009 (April 20, 2004)

No. 04-012 – Concerning Act 1 of the 2004 First Extraordinary Session Providing for the Phased-in Exclusion of Manufacturing Equipment from State Sales Tax (April 20, 2004)

No. 04-013 – Concerning Acts of the 2004 First Extraordinary Session Providing for the Continuance of the State Sales Tax Exemption on Steelworks' and Blast Furnaces' Purchases of Utilities (April 20, 2004)

No. 04-014 – Concerning Act 10 of the 2004 First Extraordinary Session Removing the Expiration Date of the Sales Tax Exemption on Purchases of Certain Trucks, Trailers, and Contract Carrier Buses That Will Operate at Least 80% of the Time in Interstate Commerce (April 20, 2004)

No. 04-015 – Concerning Act 8 of the 2004 First Extraordinary Session Providing an Exclusion from Sales Tax for Purchases of Butane, Propane, and Other Fuels for Residential Use (April 20, 2004)

No. 04-016 – PPM 30.7 Repealed – Relief Under R.S. 47:295 from Individual Income Tax on Gains Derived from IRC Section 337 Liquidations (April 22, 2004)

Prepaid Calling Cards Subject to Sales Tax



Louisiana Revised Statute 47:301(16)(d), says "... (the) sale of a prepaid telephone calling card or prepaid authorization number, or both, shall be deemed to be the sale of tangible personal property." Since the sale of tangible personal property is subject to state sales and use tax, the sale of a prepaid calling card or authorization number is also subject to the tax. However, in some cases, prepaid amounts for the privilege of obtaining telephone service are not considered to be purchases of prepaid calling cards or authorization numbers.

Prepaid calling cards and authorization numbers are usually purchased anonymously from a dealer. These cards entitle the purchaser to access telecommunications services for a specific period of time. For example, a customer could purchase a calling card that provides 60 minutes of calling time. When the minutes are depleted, the customer buys more minutes through an authorization number or purchases a new card. These cards and authorization numbers are subject to three percent state sales and use tax. The sale is considered to occur at the customer's shipping

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E-as-y File/E-as-y Pay Program



The Department's E-as-y File/E-as-y Pay program gives individuals and businesses the option to electronically file individual income tax, sales tax, severance tax, and withholding tax through the Department's website www.revenue.louisiana.gov. There is also an option to submit an electronic payment with a sales tax return, a current year individual income electronic tax return, a prior year individual income tax return, withholding tax returns, or declaration of individual estimated tax returns. Direct deposits are available for refunds and automated bank drafts are an option for payment of installment agreements.



Workshops Scheduled for Small Businesses/ Self-Employed

X The Internal Revenue Service, in partnership with the Louisiana Society of Enrolled Agents (LSEA), has scheduled several tax workshops for its Small Business/Self-Employed program during 2004. Members of the LSEA will present the workshops. Each is enrolled to practice before the IRS.

The program is a cooperative effort with the Small Business Development Centers in Louisiana and provides business tax education to small business owners, self-employed individuals, and sole proprietors. Topics covered in the workshops will relate to federal taxes, such as the types of taxes for which you are responsible; the advantages and disadvantages of different forms of business organizations; types of records for which you are responsible; business deductions; tax form preparation; and employment taxes.

Preregistration is required. A nominal fee may be charged to cover incidental expenses and accommodations for individuals with disabilities are available upon request. To preregister, contact the Small Business Development Center in your area at the telephone number listed below.

The following centers have scheduled tax workshops:

Baton Rouge

December 2, 2004

Capital Small Business Development Center
(225) 922-0998

Location: *Hibernia National Bank*

440 North Third Street

Training Room A, 2nd Floor

Topic: Business Basics/Record Keeping/
Employment Tax

9:00 a.m. to 3:00 p.m.

Lafayette

November 10, 2004

Acadiana Small Business Development Center
(337) 262-5344

Location: *Abdalla Hall Auditorium*

635 Cajun Dome Blvd.

Topic: Taxes for Home-Based Businesses

9:00 a.m. to 12:00 p.m.

Topic: Depreciation

1:00 p.m. to 4:00 p.m.

Lake Charles

August 27, 2004

McNeese State University

Small Business Development Center

(337) 475-5529

Location: *College of Business Administration*

Topic: Business Basics/Record Keeping/
Employment Tax

Monroe

September 13 & 14

(Continuing evening workshop – 2 days)

University of Louisiana at Monroe

Small Business Development Center

(318) 342-1224

Location: *700 University Avenue*

Administration Room 2-105

Topic: Business Basics/Record Keeping/
Employment Tax

5:30 p.m. to 8:30 p.m.

November 30, 2004

University of Louisiana at Monroe

Small Business Development Center

(318) 342-1224

Location: *700 University Avenue*

Administration Room 2-105

Topic: Construction – Residential Contractors

8:00 a.m. to 12:00 p.m.

New Orleans

July 14, 2004

Loyola University

(504) 864-7942

Location: *Loyola Library, Multi Media*

Room #2

Topic: Employment Taxes

6:00 p.m. to 8:00 p.m.

August 13, 2004

Xavier University Economic Development
Center

(504) 483-7675

Location: *909 S. Jeff Davis Parkway, 6th Floor*

Topic: Construction – Residential Contractors
8:00 a.m. to 12:00 p.m.

September 15, 2004

Loyola University

(504) 864-7942

Location: *Loyola Library, Multi Media*

Room #2

Topic: Business Basics

6:00 p.m. to 8:00 p.m.

October 20, 2004

Loyola University

(504) 864-7942

Location: *Loyola Library, Multi Media Room #2*

Topic: Taxes for Home-Based Businesses

6:00 p.m. to 8:00 p.m.

November 17, 2004

Loyola University

(504) 864-7942

Location: *Loyola Library, Multi Media Room #2*

Topic: Employment Taxes

6:00 p.m. to 8:00 p.m.

Ruston

October 19 & 20, 2004

(Continuing evening workshop – 2 days)

Louisiana Tech

Small Business Development Center

(318) 257-3537

Location: *CAB Building*

Topic: Business Basics/Record Keeping/
Employment Tax

6:00 p.m. to 9:00 p.m.

Shreveport

August 26, 2004

Louisiana State University

Small Business Development Center

(318) 797-5144

Location: *College of Business, 1 University
Place*

Topic: Taxes for Home-Based Businesses

6:00 p.m. to 9:00 p.m.

Thibodaux

October 7, 2004

Nicholls State University

Small Business Development Center

(985) 448-4242

Location: *105 White Hall*

Topic: 2004 Tax Law and Abusive Schemes

5:30 p.m. to 8:00 p.m.

The Department of
Revenue has a new
web address:
www.revenue.louisiana.gov

Equipment Exclusion *(...Continued)*

July 1, 2004 through June 30, 2005	5% exclusion
July 1, 2005 through June 30, 2006	19% exclusion
July 1, 2006 through June 30, 2007	35% exclusion
July 1, 2007 through June 30, 2008	54% exclusion
July 1, 2008 through June 30, 2009	68% exclusion
July 1, 2009 through June 30, 2010	82% exclusion
July 1, 2010 and thereafter	100% exclusion

To qualify for the exclusion, the tangible personal property must be machinery or equipment used by a manufacturer in a plant facility directly in the manufacture of an item of tangible personal property for ultimate sale and not for internal use or used in the production of food or fiber for ultimate sale. Manufacturing must be at a location in Louisiana and the manufacturer must have a certificate of exclusion from the Louisiana Department of Revenue.

For further information regarding the qualifications for the exclusion, please see Revenue Information Bulletin 04-012 at the Department's web site, <http://www.revenue.louisiana.gov>, or contact the Taxpayer Services Division at (225) 219-7356.

2004 Severance Tax Rates For Timber Products Corrected

The severance tax rates on timber and pulpwood published in the April 2004 Tax Topics contained an error. Effective for 2004, the correct timber values to be used to determine the severance tax on timber are as follows.

Product	Value Per Ton	Tax Rate	Tax Per Ton
Pine Sawtimber	\$40.56	2.25%	\$0.91
Hardwood Sawtimber	\$31.39	2.25%	\$0.71
Pine Chip-N-Saw	\$35.17	2.25%	\$0.79
Pulpwood Pine	\$7.10	5.00%	\$0.36
Pulpwood Hardwood	\$5.64	5.00%	\$0.28

Louisiana Revised Statute 47:633 imposes a severance tax on timber and pulpwood based on the current average stumpage market value determined annually on the second Monday of December by the Louisiana Forestry Commission and the Louisiana Tax Commission.

Questions concerning these severance tax values and rates should be directed to the Taxpayer Services Division at (225) 219-2200.

Tax assistance is available at the following offices of the Louisiana Department of Revenue.

ALEXANDRIA REGIONAL OFFICE
201 JOHNSTON STREET, STE. 100
318-487-5333

BATON ROUGE—MAIN OFFICE
617 NORTH THIRD STREET
225-219-7318 (ASSISTANCE)
225-219-2114 (TDD)

BATON ROUGE—REGIONAL OFFICE
8549 UNITED PLAZA BOULEVARD, STE. 200
225-922-2300

LAFAYETTE REGIONAL OFFICE
825 KALISTE SALOOM ROAD
BRANDYWINE III, STE. 150
337-262-5455

LAKE CHARLES REGIONAL OFFICE
ONE LAKESHORE DRIVE, STE. 1550
337-491-2504

MONROE REGIONAL OFFICE
122 ST. JOHN STREET
ROOM 105
318-362-3151

NEW ORLEANS REGIONAL OFFICE
1555 POYDRAS STREET, STE. 900
504-568-5233

SHREVEPORT REGIONAL OFFICE
1525 FAIRFIELD AVENUE, ROOM 630
318-676-7505

THIBODAUX REGIONAL OFFICE
1418 TIGER DRIVE
985-447-0976

Prepaid Calling Cards

(...Continued)

address unless possession of the card is transferred to the customer at the vendor's place of business.

The prepayment of a telephone service is not considered to be a purchase of a calling card or authorization number. In this instance, the customer establishes an account with the service provider and deposits money into the account for the privilege of making calls. When the provider bills the customer, the charges are taken out of the customer's account and tax is charged on the cost of the services billed. When the balance of the account is reduced to a certain level, the customer deposits additional sums into the account to cover future charges.

Questions concerning sales and use tax with regard to prepaid calling cards should be directed to the Taxpayer Services Division at (225) 219-7318.

Tax Topics is a quarterly publication of the Louisiana Department of Revenue. Information contained herein is of a general nature; taxpayers requiring information concerning a specific tax matter should contact the appropriate tax office. Subscription information may be obtained from the Public Affairs Section at the address below, or by calling (225) 219-2760.

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