

If you purchased goods from out-of-state companies and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases from:

- Catalogs
- Television
- Internet
- Outside the U.S.
- Another state (and used in Louisiana)

Under Louisiana Revised Statute 47:302(K), the Department is required to collect a use tax rate of 8 percent on out-of-state use

taxable purchases. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual 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.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state companies who are not required to collect sales tax.

1. Taxable purchases	\$.00
Tax rate (8%)		X .08	
2. Total Use Tax owed.....	\$.00

▶ Print here and on Line 14B on the front of the return.