

2025 Regular Session

LSLI Disposition Sheet for Title 47

Effective date is August 1, 2025 unless otherwise noted

<u>LSA-R.S.</u>	<u>Effect</u>	<u>Act No.</u>	<u>Section</u>	<u>Sp. Eff. Dt.</u>
√ 47:31(6)	Enact	498	5	01/01/2026 ✓
√ 47:112.2(A)	Amend	382	1	06/20/2025 ✓
√ 47:248(B)(1)(Intro. Par.)	Amend	382	1	06/20/2025 ✓
√ 47:248(B)(1)(a)	Amend	382	1	06/20/2025 ✓
√ 47:248(B)(1)(d)	Repeal	382	2	06/20/2025 ✓
√ 47:287.732	Amend	382	1	06/20/2025 ✓
√ 47:287.732.1	Amend	382	1	06/20/2025 ✓
√ 47:287.732.2(A)(1)	Amend	382	1	06/20/2025 ✓
√ 47:287.750(I)	Repeal	382	2	06/20/2025 ✓
√ 47:293(2)(a)(i)	Amend	473	1	01/01/2026 ✓
√ 47:293(2)(b)	Amend	473	1	01/01/2026 ✓
√ 47:293(2)(c)	Repeal	473	2	01/01/2026 ✓
√ 47:293(2)(d)	Amend	473	1	01/01/2026 ✓
√ 47:293(2)(e)	Repeal	473	2	01/01/2026 ✓
√ 47:293(9)(a)(xxvii)	Enact	32	2	06/04/2025 ✓
√ 47:293(9)(a)(xxviii)	Enact	110	2	✓
√ 47:293(9)(a)(xxix)	Enact	251	1	01/01/2026 ✓
√ 47:296.1	Repeal	498	6	07/04/2025 ✓
√ 47:297.10(A)	Amend	349	1	06/20/2025 ✓
√ 47:297.11(A)	Amend	349	1	06/20/2025 ✓
√ 47:297.12(A)(Intro.Par.)	Amend	349	1	06/20/2025 ✓
√ 47:297.12(B)(1)	Amend	349	1	06/20/2025 ✓
√ 47:297.20(C)	Amend	349	1	06/20/2025 ✓
√ 47:297.24(A)(1)	Amend	160	1	06/08/2025 ✓
√ 47:297.26	Enact	251	1	01/01/2026 ✓
√ 47:299.11(1)	Amend	477	16	10/01/2027 ✓

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	✓ 47:299.41(B) ----- Amend -----	477 -----	16 ✓ -----	10/01/2027 ✓
	✓ 47:301(3)(a) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
MERGE	✓ 47:301(4)(k)(i) ----- ^{NOTE} Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301(4)(k)(i) ----- ^{PRINT} Amend -----	433 -----	1 -----	07/01/2025 ✓
	✓ 47:301(10) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301(13)(a) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301(16)(d) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301(18)(a) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301(18)(c)(i) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301(27)(x)(ix) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301.1(F) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301.3(7)(a) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301.3(10)(a) ----- Amend -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301.3(11) ----- Enact -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301.4(B)(1) ----- Amend -----	498 -----	3 ✓ -----	07/04/2025 ✓
RR	✓ 47:301.4(C)(4) ----- Enact -----	384 -----	3 ✓ -----	06/20/2025 ✓
	✓ 47:301.4(C) ⁽⁵⁾ ----- Enact -----	498 -----	3 ✓ -----	07/04/2025 ✓
	✓ 47:301.4(C) ⁽⁶⁾ ----- Enact -----	498 -----	3 ✓ -----	07/04/2025 ✓
	✓ 47:301.6(B) ----- Repeal -----	384 -----	7 ✓ -----	06/20/2025 ✓
	✓ 47:301.6(C) ----- Repeal -----	384 -----	7 ✓ -----	06/20/2025 ✓
	✓ 47:301.7 ----- Enact -----	215 -----	1 -----	06/08/2025 ✓
	✓ 47:302(V)(1) ----- Amend -----	433 -----	1 -----	07/01/2025 ✓
	✓ 47:302(V)(2) ----- Amend -----	433 -----	1 -----	07/01/2025 ✓
	✓ 47:303.1(D) ----- Enact -----	498 -----	2 ✓ -----	07/01/2025 ✓
	✓ 47:305(E)(4) ----- Enact -----	384 -----	5 ✓ -----	06/20/2025 ✓
	✓ 47:305(L) ----- Enact -----	384 -----	5 ✓ -----	06/20/2025 ✓
	✓ 47:305.1(A) ----- Amend -----	384 -----	4 ✓ -----	06/20/2025 ✓
	✓ 47:305.1(B) ----- Amend -----	384 -----	4 ✓ -----	06/20/2025 ✓
	✓ 47:305.1(C)(1)(Intro.Par.) ----- Amend -----	384 -----	4 ✓ -----	06/20/2025 ✓
	✓ 47:305.1(C)(1)(c) ----- Amend -----	384 -----	4 ✓ -----	06/20/2025 ✓
	✓ 47:305.1(C)(3)(a) ----- Amend -----	384 -----	4 ✓ -----	06/20/2025 ✓

	✓47:305.1(C)(6)	-----	Enact	-----	384	-----	4✓	-----	06/20/2025✓
IDENT.	✓47:305.2(A)(4)	-----	Repeal	-----	156	-----	2✓		
	✓47:305.2(A)(4)	-----	Repeal	-----	384	-----	7✓	-----	06/20/2025✓
	✓47:305.2(A)(5)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓
	✓47:305.2(B)(1)	-----	Amend	-----	339	-----	1	-----	06/11/2025✓
	✓47:305.2(B)(13)	-----	Enact	-----	156	-----	1		
	✓47:305.6(1)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓
	✓47:305.6(5)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓
	✓47:305.6(6)	-----	Amend	-----	384	-----	4✓	-----	06/20/2025✓
	✓47:305.7(A)(1)	-----	Amend	-----	384	-----	4✓	-----	06/20/2025✓
	✓47:305.7(A)(2)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓
✓47:305.12(D)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓	
✓47:305.12(E)	-----	Enact	-----	384	-----	3✓	-----	06/20/2025✓	
✓47:305.14	-----	Enact	-----	384	-----	5✓	-----	06/20/2025✓	
R R	✓47:305.21	-----	Enact	-----	384	-----	5✓	-----	06/20/2025✓
	²⁴ ✓47:305.21	-----	Enact	-----	494	-----	1	-----	07/01/2025✓
	²⁵ ✓47:305.21	-----	Enact	-----	506	-----	1	-----	07/01/2025✓
	✓47:305.22	-----	Enact	-----	384	-----	5✓	-----	06/20/2025✓
	✓47:305.23	-----	Enact	-----	384	-----	4✓	-----	06/20/2025✓
	✓47:305.33	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓
	✓47:305.36(A)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓
	✓47:305.36(B)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓
	✓47:305.36(C)(1)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓
	✓47:305.36(E)	-----	Repeal	-----	384	-----	7✓	-----	06/20/2025✓
✓47:305.50(A)(2)(b)(i)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓	
✓47:305.64	-----	Enact	-----	384	-----	5✓	-----	06/20/2025✓	
✓47:305.75(A)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓	
✓47:321(A)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓	
✓47:321.1(A)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓	
✓47:321.1(B)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓	
✓47:321.1(C)(2)	-----	Amend	-----	384	-----	3✓	-----	06/20/2025✓	

✓47:322.9(B)	Amend	163	1	06/08/2025	✓
✓47:331(A)	Amend	384	3	06/20/2025	✓
✓47:331(B)	Amend	384	3	06/20/2025	✓
✓47:337.2(B)(3)(e)	Enact	327	1	07/01/2025	✓
✓47:337.4(B)(4)	Enact	384	3	06/20/2025	✓
✓47:337.9(D)(36)	Amend	506	1	07/01/2025	✓
✓47:337.10(A)	Amend	384	3	06/20/2025	✓
✓47:337.10(D)	Amend	384	3	06/20/2025	✓
✓47:337.10(E)	Enact	384	3	06/20/2025	✓
✓47:337.18(A)(3)	Enact	327	1	07/01/2025	✓
✓47:337.23(C)(1)(a)(ii)	Enact	327	1	07/01/2025	✓
✓47:337.51(A)(1)	Amend	285	1	06/11/2025	✓
✓47:337.51.1	Enact	285	1	06/11/2025	✓
✓47:337.102(D)	Amend	285	1	06/11/2025	✓
✓47:338.199	Enact	131	1	06/08/2025	✓
✓47:338.221(E)	Enact	387	1	01/01/2026	✓
✓47:339(A)(2)	Amend	433	1	07/01/2025	✓
✓47:339(B)(6)	Amend	433	1	07/01/2025	✓
✓47:339(B)(7)	Amend	433	1	07/01/2025	✓
✓47:340(G)(6)(a)	Amend	433	1	07/01/2025	✓
✓47:340(G)(6)(d)	Enact	327	1	07/01/2025	✓
✓47:340(G)(6)(d)	Enact	433	1	07/01/2025	✓
✓47:340(H)	Amend	433	1	07/01/2025	✓
✓47:340.1(A)	Amend	82	1	07/01/2025	✓
✓47:340.1(A) ⁽⁷⁾ (b)(iv)	Repeal	433	2	07/01/2025	✓
✓47:340.1(A) ⁽¹⁰⁾ (7)	Amend	433	1	07/01/2025	✓
✓47:340.1(C)(2)	Amend	433	1	07/01/2025	✓
✓47:340.1(G)	Enact	82	1	07/01/2025	✓
✓47:463.8(A)(1)	Amend	506	1	07/01/2025	✓
✓47:463.8(B)(1)	Amend	506	1	07/01/2025	✓
✓47:463.112(C)	Amend	477	16	10/01/2027	✓

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✓47:463.195(C)	-----Amend-----	137	-----7✓
✓47:519(A)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(B)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(C)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(D)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(E)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(F)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(G)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(H)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(K)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(L)	-----Amend-----	509	-----1-----07/01/2025✓
✓47:519(M)	-----Enact-----	509	-----1-----07/01/2025✓
✓47:519(N)	-----Enact-----	509	-----1-----07/01/2025✓
✓47:519(O)	-----Enact-----	509	-----1-----07/01/2025✓
✓47:521	-----Amend-----	509	-----1-----07/01/2025✓
✓47:536	-----Amend-----	509	-----1-----07/01/2025✓
✓47:633	-----Amend-----	373	-----1
✓47:633 ⁽³⁾ (7)(a)	-----Amend-----	295	-----1-----07/01/2025✓
✓47:633 ⁽³⁾ (7)(b)	-----Amend-----	295	-----1-----07/01/2025✓
✓47:633 ⁽³⁾ (7)(c)(i)(aa)	-----Amend-----	295	-----1-----07/01/2025✓
✓47:633 ⁽³⁾ (7)(c)(ii)(aa)	-----Amend-----	295	-----1-----07/01/2025✓
✓47:633 ⁽³⁾ (7)(c)(iii)(aa)	-----Amend-----	295	-----1-----07/01/2025✓
✓47:633 ⁽³⁾ (7)(c)(iv)(bb)	-----Amend-----	295	-----1-----07/01/2025✓
✓47:633 ⁽³⁾ (7)(d)(Intro.Par.) ⁽ⁱ⁾	-----Amend-----	284	-----1-----07/01/2025✓
✓47:645(A)	-----Amend-----	373	-----1
✓47:645(B)	-----Amend-----	373	-----1
✓47:841(A)(2)	-----Amend-----	266	-----1-----01/01/2026✓
✓47:841(B)	-----Amend-----	516	-----1-----07/07/2025✓
✓47:842(2)	-----Amend-----	516	-----1-----07/07/2025✓
✓47:842(16)	-----Amend-----	516	-----1-----07/07/2025✓
✓47:842(20)	-----Amend-----	516	-----1-----07/07/2025✓

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√47:842(21)	-----Amend-----	516	-----1-----	07/07/2025	✓
√47:842(22)	-----Amend-----	516	-----1-----	07/07/2025	✓
√47:842(23)	-----Amend-----	516	-----1-----	07/07/2025	✓
√47:842(24)	-----Enact-----	516	-----1-----	07/07/2025	✓
√47:1401	-----Amend-----	285	-----1-----	06/11/2025	✓
√47:1402(A)(3)	-----Enact-----	285	-----1-----	06/11/2025	✓
√47:1407	-----Amend-----	361	-----1-----	06/20/2025	✓
√47:1515	-----Enact-----	361	-----1-----	06/20/2025	✓
√47:1517.2	-----Enact-----	377	-----1-----		
√47:1621(D)(1)	-----Amend-----	498	-----4-----	07/04/2025	✓
√47:1621(K)	-----Enact-----	498	-----4-----	07/04/2025	✓
√47:1624(A)(1)	-----Amend-----	498	-----4-----	07/04/2025	✓
√47:1624(A)(2)	-----Repeal-----	498	-----7-----	07/01/2025	✓
√47:1675(F)(1)	-----Amend-----	382	-----1-----	06/20/2025	✓
√47:1675(G)	-----Repeal-----	382	-----2-----	06/20/2025	✓
√47:1676(C)(4)	-----Amend-----	498	-----4-----	07/04/2025	✓
√47:1676(D)(4)(a)(i)	-----Amend-----	498	-----4-----	07/04/2025	✓
√47:1676(D)(4)(a)(ii)	-----Amend-----	498	-----4-----	07/04/2025	✓
√47:1676(D)(4)(b)	-----Amend-----	498	-----4-----	07/04/2025	✓
√47:1676(D)(4)(c)	-----Amend-----	498	-----4-----	07/04/2025	✓
√47:1676(E)	-----Amend-----	498	-----4-----	07/04/2025	✓
√47:1676(F)(1)	-----Amend-----	498	-----4-----	07/04/2025	✓
√47:1676(M)	-----Enact-----	361	-----1-----	06/20/2025	✓
√47:1703.2	-----Enact-----	357	-----1-----	See Act	✓
√47:1703.3	-----Enact-----	357	-----1-----	See Act	✓
√47:1855(G)(2)	-----Amend-----	470	-----1-----	07/01/2025	✓
√47:1967(F)	-----Amend-----	104	-----1-----	01/01/2026	✓
√47:1992.2	-----Enact-----	9	-----1-----	07/01/2025	✓
√47:2122 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026	✓
√47:2127 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026	✓

↑	✓ 47:2127(E) (Acts 2024, No. 774)	-----Enact-----	411	-----1-----	01/01/2026 ✓
	✓ 47:2127.1 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
	✓ Heading, Pt.III, Chpt.5. Subtitle III	-----Amend-----	411	-----2✓-----	01/01/2026 ✓
R	✓ 47:2140 ²¹⁴¹ (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
↓	✓ 47:2140 ²¹⁴¹	-----Redesignate-----	411	-----4✓-----	01/01/2026 ✓
R	✓ 47:2141 ²¹⁴²	-----Redesignate-----	411	-----4✓-----	01/01/2026 ✓
	✓ 47:2142 ²¹⁴³	-----Redesignate-----	411	-----4✓-----	01/01/2026 ✓
	✓ 47:2143 ²¹⁴⁴	-----Redesignate-----	411	-----4✓-----	01/01/2026 ✓
	✓ 47:2144 ²¹⁴⁵	-----Redesignate-----	411	-----4✓-----	01/01/2026 ✓
R	✓ 47:2145 ²¹⁴⁶	-----Redesignate-----	411	-----4✓-----	01/01/2026 ✓
↓	✓ 47:2145(E) ²¹⁴⁶	-----Amend-----	411	-----2✓-----	01/01/2026 ✓
R	✓ 47:2146 ²¹⁴⁷	-----Redesignate-----	411	-----4✓-----	01/01/2026 ✓
↓	✓ 47:2147 ²¹⁴⁸	-----Redesignate-----	411	-----4✓-----	01/01/2026 ✓
	✓ 47:2151 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
	✓ 47:2151.1 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
	✓ 47:2153(A) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
	✓ 47:2153(B)(1)(Intro.Par.) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
	✓ 47:2153(C)(1)(a) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
	✓ 47:2153(C)(4) (Acts 2024, No. 774)	----- Amend -----	411	-----1-----	01/01/2026 ✓
	✓ 47:2153(D) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
	✓ 47:2153.1 (Acts 2024, No. 774)	-----Repeal-----	411	-----3✓-----	01/01/2026 ✓
	✓ 47:2154(A) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
	✓ 47:2154(C) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
	✓ 47:2154(D) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓

NOT AMENDED

✓/47:2154(E) -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2154(F)-----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2155 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2156 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2158 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2158.1 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2160 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2160.1 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2162 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2163 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2164 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/Heading, Pt.IV, Chpt.5.-----Amend----- 411 ----- 2-✓-----01/01/2026 ✓
Subtitle III

✓/47:2201 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2202 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2203 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2204 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2205 -----Amend----- 411 ----- 2-✓-----01/01/2026 ✓

✓/47:2206 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2207 -----Amend----- 411 ----- 1-----01/01/2026 ✓
(Acts 2024, No. 774)

✓/47:2207(Heading)-----Amend----- 411 ----- 2-✓-----01/01/2026 ✓

✓/47:2207(A) -----Amend----- 411 ----- 2-✓-----01/01/2026 ✓

✓/47:2207(B)(Intro.Par.)-----Amend----- 411 ----- 2-✓-----01/01/2026 ✓

DUAL PRINT

✓/47:2207(C)(Intro.Par.)	-----Amend-----	411	-----2✓-----	01/01/2026 ✓
✓/47:2207(E)	-----Amend-----	411	-----2✓-----	01/01/2026 ✓
✓/47:2207.1 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2208 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2208(F) (Acts 2024, No. 774)	-----Enact-----	411	-----1-----	01/01/2026 ✓
✓/47:2209 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2211 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/Heading, Pt. V, Chpt.5, Subtitle III (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2241.1 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2242 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2243(A) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2243(B) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2244 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2245(Intro.Par.) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/Heading, Subpt.B, Pt.V, Chpt.5, Subtitle III (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2246 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2247 (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/Heading, Pt. VI, Chpt.5, Subtitle III (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2266.1(A) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓
✓/47:2266.1(D) (Acts 2024, No. 774)	-----Amend-----	411	-----1-----	01/01/2026 ✓

✓	47:2266.1(E) (Acts 2024, No. 774)	Amend	411	1	01/01/2026	✓
✓	47:2267 (Acts 2024, No. 774)	Amend	411	1	01/01/2026	✓
✓	47:2268 (Acts 2024, No. 774)	Amend	411	1	01/01/2026	✓
✓	47:6001(A)	Amend	283	1	01/01/2026	✓
✓	47:6001(B)	Repeal	283	2	01/01/2026	✓
✓	47:6003	Enact	376	2	01/01/2026	✓
✓	47:6006(A)	Amend	412	1	06/20/2025	✓
✓	47:6006(B)(1)(Intro.Par.)	Amend	412	1	06/20/2025	✓
✓	47:6006(B)(2)	Amend	412	1	06/20/2025	✓
✓	47:6006(B)(4)	Amend	412	1	06/20/2025	✓
✓	47:6007(B)(11)	Amend	44	1	07/01/2025	✓
CONFLICT	47:6007(B)(18)	NOTE Amend	44	1	07/01/2025	✓
	47:6007(B)(18)	PRINT Repeal	432	3		✓
	47:6007(C)(1)(a)(Intro.Par.)	Amend	44	1	07/01/2025	✓
✓	47:6007(C)(1)(b)(Intro.Par.)	Amend	44	1	07/01/2025	✓
✓	47:6007(C)(1)(d)	Enact	44	1	07/01/2025	✓
✓	47:6007(J)(3)	Amend	44	1	07/01/2025	✓
✓	47:6007(J)(4)	Amend	44	1	07/01/2025	✓
✓	47:6016.1(B)(8)(a)	NOT AMENDED Amend	441	1	06/20/2025	✓
✓	47:6016.1(B)(11)	Amend	441	1	06/20/2025	✓
✓	47:6016.1(E)(1)(c)	Amend	441	1	06/20/2025	✓
✓	47:6016.1(E)(1)(g)	Enact	441	1	06/20/2025	✓
✓	47:6016.1(E)(2)	Amend	441	1	06/20/2025	✓
✓	47:6016.1(E)(5)(d)	Amend	441	1	06/20/2025	✓
✓	47:6016.1(E)(5)(e)	Enact	441	1	06/20/2025	✓
✓	47:6016.1(H)(1)(Intro.Par.)	Amend	441	1	06/20/2025	✓
✓	47:6016.1(J)(4)	Enact	441	1	06/20/2025	✓
✓	47:6016.1(J)(5)	Enact	441	1	06/20/2025	✓
✓	47:6020(B)(2)(c)	Repeal	515	3	07/04/2025	✓
✓	47:6020(B)(3)	Enact	515	1	07/04/2025	✓

✓/47:6020(C)(2)(c)	-----Amend-----	515	-----1-----	07/04/2025✓
✓/47:6020(C)(2)(d)	-----Amend-----	515	-----1-----	07/04/2025✓
✓/47:6020(C)(2)(e)	-----Enact-----	515	-----1-----	07/04/2025✓
✓/47:6020(D)(1)	-----Amend-----	515	-----1-----	07/04/2025✓
✓/47:6020(D)(2)(a) PRINT TL 11/26	-----Amend-----	515	-----1-----	07/04/2025✓
✓/47:6020(D)(2)(a) PRINT EFF 11/26	-----Amend-----	515	-----2✓-----	01/01/2026✓
✓/47:6020(G)	-----Amend-----	515	-----1-----	07/04/2025✓
✓/47:6020(H)	-----Amend-----	515	-----1-----	07/04/2025✓
✓/47:6022(C)(7)	-----Repeal-----	432	-----3✓-----	
✓/47:6033(G)	-----Amend-----	376	-----2✓-----	01/01/2026✓
✓/47:6042(B)	-----Repeal-----	349	-----2✓-----	06/20/2025✓
✓/47:6042(D)	-----Amend-----	349	-----1-----	06/20/2025✓
✓/47:6042(E)	-----Amend-----	349	-----1-----	06/20/2025✓
✓/47:6042(F)(4)	-----Amend-----	349	-----1-----	06/20/2025✓
✓/47:6044	-----Enact-----	404	-----1-----	06/20/2025✓
✓/Heading, Chpt.2, Subtitle VII	-----Amend-----	454	-----1-----	01/01/2026✓
✓/47:6102(7)	-----Amend-----	454	-----1-----	01/01/2026✓
✓/47:6107(A)(1) (Acts 20243ES, No. 6)	-----Amend-----	454	-----2✓-----	01/01/2026✓
✓/47:6107(C)	-----Enact-----	454	-----1-----	01/01/2026✓
✓/47:6301(B)(1)(a)	-----Amend-----	282	-----1-----	01/01/2026✓
✓/47:6301(B)(1)(c)(v)	-----Amend-----	403	-----1-----	06/20/2025✓
✓/47:6301(B)(2)(a)(Intro.Par.)	-----Amend-----	282	-----1-----	01/01/2026✓
✓/47:6301(B)(2)(a)(i)	-----Amend-----	282	-----1-----	01/01/2026✓
✓/47:6301(B)(2)(a)(ii)	-----Amend-----	403	-----1-----	06/20/2025✓
✓/47:6301(B)(3)(b)	-----Amend-----	403	-----1-----	06/20/2025✓
✓/47:6301(C)(1)(d)(i)	-----Amend-----	403	-----1-----	06/20/2025✓
✓/47:6302	-----Enact-----	423	-----1-----	01/01/2026✓
✓/47:9027(C)(10)(Intro.Par.)	-----Amend-----	477	-----16✓-----	10/01/2027✓
✓/47:9027(C)(10)(c)	-----Amend-----	477	-----16✓-----	10/01/2027✓

Approved by W on 8/21/2025
(Attorney)

W on 8/21/2025
(Revisor)

UPDATE: W 11/3/2025

ACT 498

ENROLLED

2025 Regular Session

HOUSE BILL NO. 404

BY REPRESENTATIVE WILLARD

L. State Law Institute
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Edits To: RS 47 Pgs. 35-7

Note: - NOTE § 8

AN ACT

To amend and reenact R.S. 26:364(C) and R.S. 47:301.4(B)(1), 1621(B)(1), 1624(A)(1), and 1676(C)(4), (D)(4)(a)(i) and (ii), (b), and (c), (E), and (F)(1), to enact R.S. 47:31(6), 301.4(C)(4) and (5), 303.1(D), and 1621(K), and to repeal R.S. 47:296.1 and 1624(A)(2), relative to tax administration; to provide for powers and duties of the Department of Revenue; to provide for administration of income, sales and use, and alcoholic beverage taxes; to provide relative to refunds of overpayments of taxes; to prohibit payment of interest on refunds of certain sales tax overpayments; to provide for sourcing of certain sales; to provide relative to the functions of the office of debt recovery; to repeal outdated references and expired provisions of law; to provide for retroactive application of certain provisions of law; to provide for definitions; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 26:364(C) is hereby amended and reenacted to read as follows:

§364. Receipt of alcoholic beverages to avoid tax prohibited; out-of-state manufacturers and wholesalers to obtain written authority to make shipment and furnish notice of shipment; enforcement

* * *

C. The shipper shall prepare and mail submit, in the manner prescribed by the secretary, a notice of shipment to the secretary, and a copy to the Louisiana dealer, not later than the twentieth day of the month following the date of movement from the point of origin. The notice must show such information concerning the

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alcoholic beverages and the means of transportation as may be specified in regulations.

* * *

Section 2. R.S. 47:303.1(D) is hereby enacted to read as follows:

§303.1. Direct Payment Numbers

* * *

D. Notwithstanding any other provision of law to the contrary, the interest provided for in R.S. 47:337.80 and 1624 shall not accrue on any overpayment resulting from the payment of sales and use tax on exempt purchases by a taxpayer holding a DP number until one hundred eighty days after the later of the due date of the return, the filing date of the return or claim for refund on which the overpayment is claimed, or the date the tax was paid.

* * *

Section 3. R.S. 47:301.4(B)(1) is hereby amended and reenacted and R.S. 47:301.4(C)(4) and (5) are hereby enacted to read as follows:

§301.4. Sales transaction sourcing rules

* * *

B.(1) Definitions. For purposes of this Section, the following terms have the meanings ascribed to them unless the context indicates otherwise:

(a) "Drop shipment sale" means a sales transaction in which goods are shipped directly to the customer by a third party. Drop shipment sales include sales in which a dealer accepts an order for goods from a customer and places the order with a third party, and the third party delivers or causes to be delivered the goods directly to the dealer's customer.

(a)(b) "Receive" or "receipt" means taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital products by the purchaser or purchaser's designee.

(b)(c) "Use of digital products" means the location of the first act within this state by which the taxpayer, as a consumer, views, accesses, downloads, possesses, stores, opens, manipulates, or otherwise uses or enjoys a digital product.

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(c)(d) "Use of a service" means the location of the first act within the state by which the taxpayer, as a consumer, uses, enjoys, or otherwise receives the benefit of the service.

* * *

C. Exceptions to the general sourcing rules. The following sales are sourced as follows:

* * *

(5)
~~(4)~~ Drop shipment sales shall be sourced to the location of the transfer of title or of possession, whichever occurs first.

(6)
~~(5)~~ Abstracts of title created by a person having a place of business in Louisiana shall be sourced to the location of the person's principal place of business in Louisiana.

* * *

Section 4. R.S. 47:1621(D)(1), 1624(A)(1), and 1676(C)(4), (D)(4)(a)(i) and (ii), (b), and (c), (E), and (F)(1) are hereby amended and reenacted and R.S. 47:1621(K) is hereby enacted to read as follows:

§1621. Refunds of overpayments authorized

* * *

D.(1) ~~Such refunds~~ Refunds required by the provisions of this Section shall be made out of any current collections of the particular tax which was overpaid. The secretary may make payment of refunds by means of a debit card at the option of the taxpayer. However, the paper form for an individual income tax return shall include provisions whereby the taxpayer may choose to receive a refund of an overpayment by check, ~~debit card~~, or direct deposit. A refund for a taxpayer who filed a paper tax return for individual income tax shall be made in accordance with the method chosen by the taxpayer on the tax return. If the tax return does not reflect the selection of a specific method of payment by the taxpayer, any refund due shall be paid by check. ~~If a taxpayer chooses to receive a refund of an overpayment by debit card, the Department of Revenue shall allow the taxpayer no less than twelve months to activate the debit card.~~

* * *

§1676. Debt recovery

* * *

C.

* * *

(4) If, in the course of collecting delinquent debt, the secretary determines that the office requires the additional assistance of legal counsel, the secretary shall first seek assistance from the office of the attorney general. If the office of the attorney general is unable to or declines to offer legal counsel, the secretary is ~~authorized to~~ may contract with a third party for such services. Additionally, the legislative auditor shall have authority to conduct audits of such contracts in accordance with the law.

D.

* * *

(4)(a)(i) The office ~~shall be authorized to~~ may withhold, offset, levy, garnish, or seize payments of progressive slot machine annuities and cash gaming winnings in the same manner set forth in R.S. 27:24 and payments of lottery prizes in the same manner as set forth in R.S. 47:9026 and may assume the obligation for payment of such services in order to collect delinquent debt. However, the withholding, offset, levy, garnishment, or seizure of progressive slot machine annuities, cash gaming winnings, and payments of lottery prizes pursuant to the provisions of this Paragraph shall not be conducted until a single-point inquiry system which allows for searches of one or more real-time databases containing debt information pursuant to this Subsection and R.S. 46:236.15 is available to entities licensed or permitted ~~under~~ pursuant to Chapters 1, 4, 5, or 7, or 10 of Title 27 of the Louisiana Revised Statutes of 1950.

(ii) The office ~~is authorized to~~ may enter into a memorandum of understanding with the Louisiana Casino Association on behalf of its member casinos to facilitate the development and implementation of a single-point inquiry system.

* * *

1 (b) Any entity licensed or permitted under pursuant to Chapters 1, 4, 5, or
2 7, or 10 of Title 27 of the Louisiana Revised Statutes of 1950 may deduct an
3 administrative fee from each payment of a progressive slot machine annuity or cash
4 gaming winnings in accordance with R.S. 27:24(A)(5)(d) pursuant to a request by
5 the office of debt recovery to such annuities or winnings in the collection of a
6 delinquent debt; however, the licensed or permitted entity shall not withhold more
7 than one administrative fee on such annuities or winnings.

8 (c) The Louisiana Gaming Control Board or any entity licensed or permitted
9 under pursuant to Chapters 1, 4, 5, or 7, or 10 of Title 27 of the Louisiana Revised
10 Statutes of 1950 shall be immune from civil or criminal liability for the disclosure
11 of certain information or from any claims for damages arising from withholding or
12 failing to withhold any progressive slot machine annuities or cash winnings in
13 accordance with R.S. 27:24(A)(5)(b) when the disclosure of such information or the
14 withholding of such annuities or winnings is done pursuant to a request by the office
15 of debt recovery.

16 * * *

17 E. The office shall charge the debtor a fee not to exceed twenty-five percent
18 of the total liability of debt which has become final after the initial effective date of
19 this Section. The amount of the fee shall be established by rule promulgated by the
20 department and shall be uniformly applied to all debts. Fees collected under this
21 Subsection shall be retained by the office after the debt is collected and shall be
22 divided in accordance with an agreement between the office and the office of the
23 attorney general after payment of costs set forth in the agreement. Monies collected
24 by the office pursuant to the provisions of this Section shall be transferred to the
25 referring agency within thirty days after the end of the month in which the monies
26 were collected and shall be used, subject to an annual appropriation, by the referring
27 agency as they would have been had they been timely collected. ~~However, any~~
28 ~~monies collected for delinquent debt as a result of nonpayment of tax liabilities~~
29 ~~pursuant to Title 47 of the Louisiana Revised Statutes of 1950, as amended, after~~
30 ~~deposit into the state general fund, the first five million dollars shall be appropriated~~

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~~by the legislature beginning in Fiscal Year 2013-2014, and for four consecutive fiscal years thereafter, to the office of state police for a training academy class.~~

F.(1) Notwithstanding any law to the contrary, agencies shall be authorized to may transmit data to the office of debt recovery deemed necessary by the secretary to aid in the collection efforts of the office. The secretary shall establish a centralized electronic debt registry to compile the information provided by agencies and shall maintain all information provided from all sources within the state concerning addresses, financial records, and any other information useful in assisting the office in collection services of the centralized registry. The data compiled in the registry from the department, referring agencies, and the office shall be available for cross-referencing and for the identification of debtors necessary for the collection of delinquent debt.

* * *

Section 5. R.S. 47:31(6) is hereby enacted to read as follows:

§31. Individuals, corporations and trusts subject to tax

There shall be levied, collected, and paid for each taxable year a tax upon the net income of residents and nonresidents, estates, trusts and corporations, as hereinafter provided.

* * *

(6) For state income tax purposes, capital construction funds, created in accordance with 46 U.S.C. App. 1177 and 26 U.S.C. 7518, and all related items of income, gain, deduction, loss, credit, adjustment, and basis shall be taxed in the same manner as those items are taxed pursuant to 26 U.S.C. 7518 and applicable federal regulations.

Section 6. R.S. 47:296.1 is hereby repealed in its entirety.

Section 7. R.S. 47:1624(A)(2) is hereby repealed in its entirety.

Section 8. The provisions of Section 3 of this Act shall be given prospective and retroactive application.

Section 9. This Section and Section 5 of this Act shall become effective on January 1, 2026.

[Acts 2025, No. 498]

NOTE: ALL PROVISIONS IN § 3

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Section 10. This Section and Sections 2 and 7 of this Act shall become effective on July 1, 2025.

Section 11. This Section and Sections 1, 3, 4, 6, and 8 of this Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Section and Sections 1, 3, 4, 6, and 8 of this Act shall become effective on the day following such approval.

EFF. DATE 7/1/2025



SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

ACT 384
2025 Regular Session
Edit Sheet

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Classification RS 51

- NOTE § 9
- COPY PGS 1-2, 28-29

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Edits To: RS 47 Pgs. 3-4, 6, 10, 13,

Note: - MERGE w/ ACT 433 19, 22-24, 27

- NOTE §§ 8-11
- REMOVE DUAL PRINTS PER § 8(A)
- COPY ATTACHMENT

ACT 384

ENROLLED

2025 Regular Session

HOUSE BILL NO. 578

BY REPRESENTATIVE EMERSON

La. State Law Institute
PRINTER'S COPY

Edits To: All Pgs. _____

Note: SEE ATTACHED EDIT SHEET

AN ACT

To amend and reenact R.S. 47:301(3)(a), (4)(k)(i), (10), (13)(a), (16)(d), (18)(a) and (c)(i), and (27)(x)(ix), 301.1(F), 301.3(7)(a) and (10)(a), 305.1(A), (B), (C)(1)(introductory paragraph) and (c) and (3)(a), 305.2(A)(5), 305.6(1), (5), and (6), 305.7(A)(1) and (2), 305.12(D), 305.33, 305.36(A), (B), and (C)(1), 305.50(A)(2)(b)(i), 305.75(A), 321(A), 321.1(A), (B), and (C)(2), 331(A) and (B), and 337.10(A) and (D) and R.S. 51:1286(A), to enact R.S. 33:9038.34(P), R.S. 39:100.118, and R.S. 47:301.3(11), 301.4(C)(4), 305(E)(4) and (L), 305.1(C)(6), 305.12(E), 305.14, 305.21, 305.22, 305.23, 305.64, 337.4(B)(4), and 337.10(E), and to repeal R.S. 47:301.6(B) and (C), 305.2(A)(4), and 305.36(E), relative to sales and use tax; to provide with respect to exemptions from sales and use taxes levied by taxing authorities; to exempt certain services from sales and use tax; to provide for the exemption for schools and educational materials; to provide for the exemption for certain intergovernmental transactions; to provide for exemptions for certain nonprofit organizations; to provide for the exemption for software and digital products for certain healthcare facilities; to provide for an exemption for certain sickle cell disease organizations; to provide for the exemption for transactions involving certain motor vehicles; to provide for an exemption for qualifying radiation therapy treatment centers; to provide for the exemption for certain ships and ships' supplies; to provide for sales and use tax exemptions for certain governments; to authorize purchases made by certain contractors on public contracts to qualify for an exemption; to authorize an exemption for sales taxes on certain boats; to establish the initial baseline collection rate for a certain sales tax area established by the legislature; to provide with respect to the levies of certain taxes; to provide for taxes levied on certain telecommunication and ancillary services; to provide for the amount of sales and use

1 taxes dedicated to tourism; to provide for definitions; to provide for limitations and
2 requirements; to provide for local optional exemptions; to authorize the refund of
3 certain sales and use taxes under certain circumstances; to provide for the
4 establishment of the Local Revenue Fund; to provide for the transfer, deposit, and
5 use of monies in the fund; to provide for applicability; to provide for effectiveness;
6 and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 33:9038.34(P) is hereby enacted to read as follows:

9 §9038.34. Sales tax increment financing

10 * * *

11 P. Notwithstanding the provisions of this Section, the initial annual baseline
12 collection rate for the sales tax area of a medical and bioscience district first
13 established by the legislature of the State of Louisiana during the 2005 Regular
14 Session of the legislature shall be one million two hundred seventy-two thousand
15 three hundred ninety-four dollars.

16 Section 2. R.S. 39:100.118 is hereby enacted to read as follows:

17 §100.118. Local Revenue Fund

18 A. There shall be established in the state treasury, as a special fund, the
19 Local Revenue Fund, hereinafter referred to in this Section as the "fund". After
20 allocation of money to the Bond Security and Redemption Fund as provided for in
21 Article VII of the Constitution of Louisiana, the treasurer shall deposit in and credit
22 to the Local Revenue Fund the avails of the taxes imposed by R.S. 47:301.1(F) and
23 any other revenue dedicated to the fund by the legislature. The legislature may
24 appropriate additional sums to the fund.

25 B. The monies in the fund shall be used solely for distribution to ad valorem
26 tax recipient bodies within a parish to offset losses attributable to business inventory
27 exemptions to the ad valorem tax granted by a parish.

28 C. Monies in the fund shall be invested in the same manner as monies in the
29 state general fund. Interest earned on the investment of monies in the fund shall be
30 deposited in and credited to the fund.

ACT 384

HB NO. 578

ENROLLED

Section 3. R.S. 47:301(3)(a), (4)(k)(i), (10), (13)(a), (16)(d), (18)(a) and (c)(i), and (27)(x)(ix), 301.1(F), 301.3(7)(a) and (10)(a), 305.2(A)(5), 305.6(1) and (5), 305.7(A)(2), 305.12(D), 305.33, 305.36(A), (B), and (C)(1), 305.50(A)(2)(b)(i), 305.75(A), 321(A), 321.1(A), (B), and (C)(2), 331(A) and (B), and 337.10(A) and (D) are hereby amended and reenacted and R.S. 47:301.3(11), 301.4(C)(4), 305.12(E), 337.4(B)(4), and 337.10(E) are hereby enacted to read as follows:

§301. Definitions

As used in this Chapter, the following words, terms, and phrases have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

* * *

(3)(a) "Cost price" means the actual cost of the articles of tangible personal property or digital products without any deductions therefrom on account of the cost of materials used, labor, or service cost, including service costs for installation, and transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property or digital product at the time it becomes susceptible to the use tax, whichever is less. Cost price shall not include the amount charged for labor or services rendered in installing, applying, remodeling, or repairing property sold if such cost is separately billed to the customer at the time of installation.

* * *

(4) "Dealer" includes every person who manufactures or produces tangible personal property or digital products for sale at retail, for use, or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined to mean:

* * *

(k)(i) Any person who sells for delivery into Louisiana tangible personal property, products transferred electronically, digital products, or services, and who does not have a physical presence in Louisiana, if during the previous or current calendar year the person's gross revenue for sales delivered into Louisiana has

MERGE; SEE ACT 433

1 exceeded one hundred thousand dollars from sales of tangible personal property,
2 products transferred electronically, digital products, or services.

3 * * *

4 (10)(a) ~~Solely for the~~ For purposes of the imposition of the state sales and use
5 ~~tax taxes levied by any taxing authority,~~ "retail sale" or "sale at retail" means a sale
6 to a consumer, ~~end user,~~ or to any other person for any purpose other than for resale
7 as tangible personal property or a digital product, or for the lease of automobiles in
8 an arm's length transaction, and shall mean and include all transactions that the
9 secretary, upon investigation, finds to be in lieu of sales; provided that sales for
10 resale or for lease of automobiles in an arm's length transaction must be made in
11 strict compliance with the rules and regulations. Any dealer making a sale for resale
12 or for the lease of automobiles, which is not in strict compliance with the rules and
13 regulations, shall himself be liable for and pay the tax. resale of a service provided
14 for in R.S. 47:301.3 provided the retail sale of the service is subject to sales tax in
15 this state and shall mean and include all transactions that the secretary, upon
16 investigation, finds to be in lieu of sales; provided that sales for resale shall be made
17 in strict compliance with rules and regulations. Any dealer making a sale for resale
18 which is not in strict compliance with the rules and regulations shall be liable for and
19 pay the tax. A local collector shall accept a resale certificate issued by the
20 Department of Revenue, provided the taxpayer includes the parish of its principal
21 place of business and local sales tax account number on the state certificate.
22 However, in the case of an intra-parish transaction from dealer to dealer, the
23 collector may require that the local exemption certificate be used in lieu of the state
24 certificate. The department shall accommodate the inclusion of this information on
25 its resale certificate for these purposes.

26 (b) The term "sale at retail" does not include consuming any digital product
27 in producing for sale a new product or taxable service, where the digital product
28 becomes an ingredient or component of the new product or taxable service. A digital
29 code becomes an ingredient or component of a new product or taxable service if the

1 digital product, through the use of the digital code, becomes an ingredient or
2 component of the new product or taxable service.

3 (c) With respect to digital products, the term "sale at retail" does not include
4 making any digital product available free of charge for the use or enjoyment of
5 others. For purposes of this Subparagraph, "free of charge" means that the recipient
6 of the digital product is not required to provide anything of significant value in
7 exchange for the product. A transfer is not free of charge if the digital product is
8 bundled or combined with other products or services subject to sales or use tax
9 regardless of whether such items are separately stated and invoiced.

10 * * *

11 (13)(a) "Sales price" means the total amount for which tangible personal
12 property is or digital products are sold, less the market value of any article traded in
13 including any services, except services for financing which shall not exceed the legal
14 interest rate and a service charge not to exceed six percent of the amount financed,
15 and losses, that are a part of the sale valued in money, whether paid in money or
16 otherwise, and includes the cost of materials used, labor or service costs, including
17 service costs for installation, and transportation charges; provided that cash discounts
18 allowed and taken on sales shall not be included. Sales price shall not include the
19 amount charged for labor or services rendered in installing, applying, remodeling,
20 or repairing property sold if that charge is separately billed to the customer at the
21 time of the sale.

22 * * *

23 (16)

24 * * *

25 (d) The term "tangible personal property" shall not include work products
26 which are written on paper, stored on magnetic or optical media, or transmitted by
27 ~~electronic device~~ electronically, when such work products are created in the normal
28 course of business by any person licensed or regulated by the provisions of Title 37
29 of the Louisiana Revised Statutes of 1950, unless such work products are duplicated
30 without modification for sale to multiple purchasers. This exclusion shall not apply

1 to work products which consist of the creation, modification, updating, or licensing
2 of computer software.

3 * * *

4 (18)(a)(i) ~~Solely for~~ For purposes of the imposition of the state sales and use
5 tax levied by any taxing authority, "use" means and includes the exercise of any right
6 or power over tangible personal property or digital products incident to the
7 ownership thereof, except that it shall not include the sale at retail of those items of
8 property or products in the regular course of business ~~or the donation to a school in~~
9 ~~the state which meets the definition provided in R.S. 17:236 or to a public or~~
10 ~~recognized independent institution of higher education in the state of property~~
11 ~~previously purchased for resale in the regular course of a business. The term "use"~~
12 ~~shall not include the purchase, the importation, the consumption, the distribution, or~~
13 ~~the storage of automobiles to be leased in an arm's length transaction, nor shall the~~
14 ~~term "use" include the donation of food items to a food bank as defined in R.S.~~
15 ~~9:2799(B).~~

16 (ii) The term "use" applies to the first act within this state by which the
17 taxpayer, as a consumer, views, accesses, downloads, possesses, stores, opens,
18 manipulates, or otherwise enjoys, uses, or receives the benefits of a digital product,
19 prewritten computer access service, or information service. Use includes access and
20 use of digital products, prewritten computer access services, and information
21 services that remain in the possession of the dealer or in the possession of a third
22 party on behalf of the dealer.

23 * * *

24 (c)(i) Notwithstanding any other provision of law to the contrary, and except
25 as provided in Item (ii) ^{✓ SP. ✓} of this Subparagraph, for purposes of state and political
26 subdivision sales and use tax, "use" means and includes the exercise of any right or
27 power over tangible personal property or digital products incident to the ownership
28 thereof.

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(27) With respect to the furnishing of telecommunications and ancillary services, as used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Paragraph, unless the context clearly indicates a different meaning:

* * *

(x) "Telecommunications service" means the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. "Telecommunications service" includes the transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether the service is referred to as voice over internet protocol service or is classified by the Federal Communications Commission as an enhanced or value-added service. "Telecommunications service" does not include any of the following:

* * *

(ix) Digital products, including but not limited to software, music, video, reading materials, or ring tones.

* * *

§301.1. Telecommunications and ancillary services

* * *

F.(1) Local political subdivisions shall be prohibited from levying a sales and use tax on telecommunications services not in effect on July 1, 1990. However, the provisions of this Paragraph shall not be construed to prohibit the levy or collection of any franchise, excise, gross receipts, or similar tax or assessment by any political subdivision of the state as defined in Article VI, Section 44 of the Constitution of Louisiana.

(2) There is hereby levied an additional state sales and use tax upon all telecommunications services, cable television services, direct-to-home satellite services, video programming services, provided by cable television and satellite

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service providers, and satellite digital audio radio services in this state, at the rate of five percent of the amounts paid or charged for such services.

(3) The tax levied pursuant to this Subsection shall be paid in lieu of any sales or use tax that would otherwise be levied and collected by a political subdivision of this state.

(4) The taxes levied pursuant to this Subsection shall be administered and collected by the secretary of the Department of Revenue. The secretary shall assess an administration and collection fee, not to exceed one percent of the collections of the tax, as reimbursement for the actual cost of collection of the tax.

(5) The tax levied in this Subsection shall be collected from the dealer, as defined in this Chapter, shall be paid at the time and in the manner hereinafter provided, and shall be in addition to all other taxes, whether levied in the form of excise, license, or privilege taxes, and shall be in addition to taxes levied pursuant to the provisions of Chapter 3 of this Subtitle.

(6) After allocation to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of the Constitution of Louisiana, the treasurer shall deposit in and credit to the Local Revenue Fund the avails of the taxes collected under this Subsection.

* * *

§301.3. Services

The sales and use tax levied by any taxing authority shall apply to the following services:

* * *

(7)(a) Repairs and maintenance of tangible personal property. Repairs and maintenance include but are not limited to the repair and servicing of automobiles, vehicles, boats and vessels, electrical and mechanical appliances and equipment, farm machinery and implements, motors, tires, batteries, engineering instruments, medical and surgical instruments, machinery, mechanical tools, shop equipment, furniture, rugs, ~~flooring~~, watches, clocks, jewelry, refrigerators, phones, televisions,

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radios, shoes, including shoe shining, and office appliances and equipment. This includes service calls and trip or travel charges.

* * *

(10)(a) The providing of information services. For purposes of this Paragraph, information services means electronic data retrieval or research; and collecting, compiling, analyzing, or furnishing of information of any kind, including but not limited to general or specialized news, other current information or financial information, by printed, mimeographed, electronic, or electrical transmission, or by utilizing wires, cable, radio waves, microwaves, satellites, fiber optics, or any other method now in existence or which may be devised; this includes delivering or providing access to information through databases or subscriptions. Information services include but are not limited to:

(i) Furnishing newsletters; tax guides; research publications; financial, investment, circulation, credit, stock market, or bond rating reports; mailing lists; abstracts of title; news clipping services; wire services; scouting reports; surveys; bad check lists; and broadcast rating services.

(ii) Subscriptions to genealogical, financial, or similar databases.

~~(iii) Solely for purposes of state sales and use taxes, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services.~~

~~(iv) Global positioning system services including driving directions and sports, news, and similar information provided through satellite audio programming services.~~

~~(v) Global positioning system services including driving directions and sports, news, and similar information provided through satellite audio programming services.~~

* * *

(11) Solely for purposes of state sales and use taxes, cable television services, direct-to-home satellite services, video programming services provided by

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cable television and satellite service providers, and satellite digital audio radio services.

* * *

§301.4. Sales transaction sourcing rules

* * *

C. Exceptions to the general sourcing rules. The following sales are sourced as follows:

* * *

(4) Purchases of multiple listing services by real estate licensees and brokers shall be sourced to the location of the licensee's or broker's Louisiana regional real estate association office. For purposes of this Paragraph, "multiple listing services" shall mean a platform or database used by real estate licensees and brokers to share property listings that are marketed for sale, rent, or lease, and is available only to real estate licensees and brokers.

* * *

§305.2. Exemption; medical

A. The following items shall be exempt from the sales and use tax imposed by the state:

* * *

(5) The tax imposed by R.S. 47:302(A) and 321 shall not apply to the sale at retail, the use, the consumption, the distribution, and the storage of insulin, both prescription and nonprescription to be used or consumed in this state, for personal use or consumption; provided, however, that this exemption shall apply only to sales taxes imposed by the state of Louisiana and shall not apply to such taxes authorized and imposed by any school board, municipality, or other local taxing authority notwithstanding any other provision of law to the contrary, ~~specifically but not exclusively R.S. 33:2716.1.1.~~

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§305.6. Exemptions; schools and educational materials

The sales and use tax imposed by taxing authorities shall not apply to:

(1) The purchase, lease, or rental of educational ~~Educationa~~t materials or equipment used for classroom instruction by approved parochial and private elementary and secondary schools which comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, limited to books, workbooks, computers, computer software, films, videos, and audio tapes.

* * *

(5) The sale of admissions to athletic and entertainment events held for or by public, parochial, and private elementary and secondary schools.

* * *

§305.7. Exclusions and exemptions; intergovernmental; government

A.

* * *

(2) Any ~~municipal corporation, parish, sewerage, or water district~~ private nonprofit company that enters into a contract with a ~~private nonprofit company~~ municipal corporation, parish, sewerage, or water district to construct or operate a sewerage or wastewater treatment facility shall be exempt from the same sales tax as the municipal corporation, parish, sewerage, or water district.

* * *

§305.12. Exemptions; software and digital products; business use; healthcare use

* * *

D. The sales and use tax imposed by taxing authorities shall not apply to computer software or prewritten computer software access services, information services, or digital products that are used by licensed healthcare facilities and providers for storing or transmitting healthcare information or for the diagnosis or treatment of a medical condition.

1 E. The secretary of the Department of Revenue shall promulgate rules and
2 regulations for the implementation of the exemptions provided for in this Section.
3 The secretary shall begin the promulgation process prior to December 31, 2025.

4 * * *

5 §305.33. Exclusions and exemptions; certain sales at cultural events

6 A. The sales of tangible personal property at an event providing Louisiana
7 heritage, culture, crafts, art, food, and music which is sponsored by a domestic
8 nonprofit organization that is exempt from tax ~~under pursuant to~~ Section 501(c)(3)
9 of the Internal Revenue Code shall be exempt from sales and use taxes levied by the
10 state. The provisions of this Section shall apply only to an event which transpires
11 over a minimum of seven but not more than twelve days and has a five-year annual
12 average attendance of at least three hundred thousand over the duration of the event.
13 For purposes of determining the five-year annual average attendance, the calculation
14 shall include the total annual attendance for each of the five most recent years. The
15 provisions of this Subsection shall apply only to sales by the sponsor of the event.

16 B. Admission charges for, outside gate admissions to, or parking fees
17 associated with an event providing Louisiana heritage, culture, crafts, art, food, and
18 music which is sponsored by a domestic nonprofit organization that is exempt from
19 tax ~~under pursuant to~~ Section 501(c)(3) of the Internal Revenue Code shall be
20 exempt from sales and use taxes levied by the state. The provisions of this
21 Subsection shall apply only to an event which transpires over a minimum of seven
22 but not more than twelve days and has a five-year annual average attendance of at
23 least three hundred thousand over the duration of the event. For purposes of
24 determining the five-year annual average attendance, the calculation shall include the
25 total annual attendance for each of the five most recent years. The provisions of this
26 Subsection shall apply only to admission charges for, outside gate admissions to, or
27 parking fees associated with an event when the charges and fees are payable to or for
28 the benefit of the sponsor of the event.

1 §305.36. Exclusions and exemptions; motor vehicles

2 A. ~~Solely for purposes of the~~ The sales and use tax levied by ~~the state, such~~
3 ~~tax imposed by R.S. 47:302(A), R.S. 47:321(A), and R.S. 47:331(A)~~ any taxing
4 authority shall not apply to the sale at retail, the purchase, lease, or the importation
5 of motor vehicles, trailers, or semitrailers as defined by R.S. 47:451 that will be
6 stored, used, or consumed in this state exclusively for lease or rental, provided that
7 the gross proceeds derived from the lease or rental of the property not previously
8 taxed shall be at reasonable market rates. If the secretary of the Department of
9 Revenue or a local taxing authority finds that any person who has purchased, used,
10 or imported motor vehicles, trailers, or semitrailers tax free under this Subsection has
11 subsequently leased or rented motor vehicles, trailers, or semitrailers in transactions
12 not at arms length at below market rates, the secretary shall presume that the person
13 was not entitled to claim the exemption provided herein, and the burden shall be on
14 that person to prove otherwise.

15 B. A person who has acquired or used property ~~under~~ pursuant to this
16 Section without payment of the tax ~~imposed by R.S. 47:302(A), R.S. 47:321(A), and~~
17 ~~R.S. 47:331(A)~~ shall be construed to be in the business of leasing, renting, or selling
18 such property, whether or not the lessees have the right or obligation to purchase the
19 tangible personal property or will otherwise acquire title to the property at
20 termination of the lease. Therefore, a transaction entered into that is entitled lease,
21 rental, lease-purchase, or similar name which for purposes other than state sales
22 taxation might be considered a conditional sales contract or transaction in lieu of
23 sale ^g shall be deemed for state sales tax purposes to be a taxable lease. The monthly
24 or other periodic payments made ~~under~~ pursuant to the agreement shall be subject
25 to the tax imposed by ~~R.S. 47:302(B), R.S. 47:321(B), and R.S. 47:331(B)~~ all taxing
26 authorities. These persons shall not be allowed to make an isolated or occasional
27 non-retail sale of the property ~~under R.S. 47:301(1) or R.S. 47:301(10)~~ pursuant to
28 R.S. 47:305(A).

29 C.(1) No person shall be entitled to purchase, use, or import motor vehicles,
30 trailers, or semitrailers ^g under this Section without payment of the tax imposed by

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~~R.S. 47:302(A), R.S. 47:321(A), and R.S. 47:331(A)~~ any taxing authority before having received an exemption number or certificate from the secretary of the Department of Revenue authorizing him to engage in the business of purchasing, using, or importing motor vehicles.

* * *

§305.50. Exemption; vehicles used in interstate commerce; rail rolling stock; railroad ties

A.

* * *

(2)

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(b) For purposes of this Paragraph, a qualifying truck shall meet the following requirements:

(i) Be registered in Louisiana as a Class 1 vehicle as defined in R.S. 47:462 and shall have a registered gross weight as defined in R.S. 47:451 of at least eighty thousand pounds.

* * *

§305.75. Exemptions; feminine hygiene products and diapers

A. The sales and use tax imposed by any taxing authority ~~with those of the state~~ shall not apply to the purchase of feminine hygiene products, diapers, or both for individual personal use.

* * *

§321. Imposition of tax

A. In addition to the tax levied by R.S. 47:302(A), 321.1(A), and 331(A) and collected pursuant to the provisions of Chapters 2 and 2-B of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property or digital product, as defined in Chapter 2 of this Subtitle. The levy of the tax shall be as follows:

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(1) At the rate of one percent of the sales price of each item or article of tangible personal property or digital product when sold at retail in this state ~~except for prepaid calling service and prepaid wireless calling service~~, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

(2) At the rate of one percent of the cost price of each item or article of tangible personal property or digital product ~~except for prepaid calling service and prepaid wireless calling service~~ when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.

* * *

§321.1. Imposition of tax

A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and collected ~~under~~ pursuant to the provisions of Chapter Chapters 2 and 2-B of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property or digital product as defined in Chapter 2 of this Subtitle. The levy of ~~said~~ the tax shall be as follows:

(1)(a) Except as provided for in Subparagraph (b) of this Paragraph, at the rate of forty-five hundredths of one percent of the sales price of each item or article of tangible personal property or digital product when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths of one percent of the sales price of each item or article of tangible personal property or digital product when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

1 (c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five
2 hundredths of one percent of the sales price of each item or article of tangible
3 personal property or digital product when sold at retail in this state, the tax to be
4 computed on gross sales for the purpose of remitting the amount of tax to the state,
5 and to include each and every retail sale.

6 (2)(a) Except as provided for in Subparagraph (b) of this Paragraph, at the
7 rate of forty-five hundredths of one percent of the cost price of each item or article
8 of tangible personal property or digital product when the same is not sold but is used,
9 consumed, distributed, or stored for use or consumption in this state, provided that
10 there shall be no duplication of the tax.

11 (b) Beginning January 1, 2025, through December 31, 2029, in addition to
12 the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an
13 additional tax of fifty-five hundredths of one percent of the cost price of each item
14 or article of tangible personal property or digital product when the same is not sold
15 but is used, consumed, distributed, or stored for use or consumption in this state,
16 provided that there shall be no duplication of the tax.

17 (c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five
18 hundredths of one percent of the cost price of each item or article of tangible
19 personal property or digital product when the same is not sold but is used, consumed,
20 distributed, or stored for use or consumption in this state, provided that there shall
21 be no duplication of the tax.

22 B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and
23 collected ~~under~~ pursuant to the provisions of ~~Chapter~~ Chapters 2 and 2-B of this
24 Subtitle, there is hereby levied a tax upon the lease or rental within this state of each
25 item or article of tangible personal property or digital product, as defined by Chapter
26 2 of this Subtitle; the levy of the tax to be as follows:

27 (1)(a) Except as provided for in Subparagraph (b) of this Paragraph, at the
28 rate of forty-five hundredths of one percent of the gross proceeds derived from the
29 lease or rental of tangible personal property or digital product, as defined in Chapter
30 2 of this Subtitle, where the lease or rental of such property is in an established

1 business, or part of an established business, or the same is incidental or germane to
 2 the business.

3 (b) Beginning January 1, 2025, through December 31, 2029, in addition to
 4 the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an
 5 additional tax of fifty-five hundredths of one percent of the gross proceeds derived
 6 from the lease or rental of tangible personal property or digital product, as defined
 7 in Chapter 2 of this Subtitle, where the lease or rental of such property is in an
 8 established business, or part of an established business, or the same is incidental or
 9 germane to the business.

10 (c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five
 11 hundredths of one percent of the gross proceeds derived from the lease or rental of
 12 tangible personal property or digital product, as defined in Chapter 2 of this Subtitle,
 13 where the lease or rental of such property is in an established business, or part of an
 14 established business, or the same is incidental or germane to the business.

15 (2)(a) Except as provided for in Subparagraph (b) of this Paragraph, at the
 16 rate of forty-five hundredths of one percent of the monthly lease or rental price paid
 17 by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the
 18 owner of the tangible personal property or digital product.

19 (b) Beginning January 1, 2025, through December 31, 2029, in addition to
 20 the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an
 21 additional tax of fifty-five hundredths of one percent of the monthly lease or rental
 22 price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or
 23 rentee to the owner of the tangible personal property or digital product.

24 (c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five
 25 hundredths of one percent of the monthly lease or rental price paid by a lessee or
 26 rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the
 27 tangible personal property or digital product.

28 C.

29 * * *

30 (2) Beginning January 1, 2025, through December 31, 2029, in addition to

1 the tax levied in Paragraph (1) of this Subsection, there is hereby levied an additional
 2 tax of fifty-five hundredths of one percent ~~tax upon~~ of the amounts paid or charged
 3 for all sales of services in this state, as those services are defined by Chapter 2 of this
 4 Subtitle, ~~at the rate of forty-five hundredths of one percent of the amounts paid or~~
 5 ~~charged for the services.~~

6 * * *

7 §331. Imposition of tax

8 A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 321.1(A)
 9 and collected ~~under~~ pursuant to the provisions of Chapters 2 and 2-A of this Subtitle,
 10 there is hereby levied an additional tax upon the sale at retail, the use, the
 11 consumption, the distribution, and the storage for use or consumption in this state of
 12 each item or article of tangible personal property or digital product, as defined in
 13 Chapter 2 of this Subtitle; the levy of the tax shall be as follows:

14 (1) At the rate of one percent of the sales price of each item or article of
 15 tangible personal property or digital product when sold at retail in this state, the tax
 16 to be computed on gross sales for the purpose of remitting the amount of tax to the
 17 state, and to include each and every retail sale.

18 (2) At the rate of one percent of the cost price of each item or article of
 19 tangible personal property or digital product when it is not sold but is used,
 20 consumed, distributed, or stored for use or consumption in this state, provided that
 21 there shall be no duplication of the tax.

22 B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 321.1(B) and
 23 collected pursuant to the provisions of Chapters 2 and 2-A of this Subtitle, there is
 24 hereby levied a tax upon the lease or rental within this state of each item or article
 25 of tangible personal property or digital product, as defined in Chapter 2 of this
 26 Subtitle. The levy of the tax shall be as follows:

27 (1) At the rate of one percent of the gross proceeds derived from the lease
 28 or rental of tangible personal property or digital product, as defined in Chapter 2 of
 29 this Subtitle, where the lease or rental of such property is in an established business,
 30 or part of an established business, or is incidental or germane to the business.

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(2) At the rate of one percent of the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal property or digital product.

* * *

§337.4. Levy of sales and use taxes

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B. The local ordinance shall contain the following:

* * *

(4) The purpose for which the proceeds of the tax shall be used.

* * *

§337.10. Optional exemptions

A. A political subdivision may provide for a sales and use tax exemption as provided for in R.S. ~~47:305(A) through (E)~~, or any combination of these or all of them R.S. 47:305.5(A) through (E) for the sales, cost, or lease and rental price of manufacturing machinery and equipment, either effective upon adoption or enactment or phased in over a period of time, or effective for a certain period of time or duration, all as set forth in the instrument, resolution, vote, or other affirmative action providing for the exemption. However, any ordinance or resolution enacted pursuant to this Section or its predecessor that exempts manufacturing machinery and equipment in effect on December 31, 2024, shall remain in effect even if the ordinance or resolution does not adopt all of the definitions, exemptions, and limitations provided for in R.S. 47:305.5.

* * *

D. ~~As provided for in R.S. 47:305.64, political subdivisions, including municipalities and parishes, may elect to provide for a sales and use tax exemption for the amount paid by qualifying radiation therapy treatment centers for the purchase, lease, or repair of capital equipment and the purchase, lease, or repair of software used to operate capital equipment. Except for exemptions required by law, specifically including R.S. 47:305.64, 305.76, 337.9(D)(34), and 338.52, a political~~

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subdivision may provide for a sales and use tax exemption as provided for in R.S. 47:305.2(A).

E. A political subdivision may, by ordinance or resolution, provide for the exemption provided for in this Section; however, the ordinance or resolution shall provide for the adoption of all of the definitions, exemptions, and limitations provided for in the referenced Section.

~~Section 4. R.S. 47:305.1(A), (B), (C)(1)(introductory paragraph) and (c) and (3)(a), 305.6(6), and 305.7(A)(1) are hereby amended and reenacted and R.S. 47:305.1(C)(6) and 305.23 are hereby enacted to read as follows:~~

§305.1. Exclusions and exemptions; ships and ships' supplies

A. The tax imposed by taxing authorities shall not apply to sales of materials, equipment, and machinery, and software which that enter into and become component parts of ships, vessels, ~~or barges, including commercial fishing vessels, drilling ships, or drilling barges,~~ of fifty tons load displacement and over, built in Louisiana nor to the gross proceeds from the sale of such ships, vessels, ~~or barges~~ when sold by the builder thereof.

B. The taxes imposed by taxing authorities shall not apply to any of the following:

(1) Materials, materials and supplies, or software purchased by the owners or operators of ~~ships, barges, or vessels, including drilling ships,~~ operating exclusively in foreign or interstate coastwise commerce, where such the materials and supplies are loaded upon, or software is installed on any such ship, barge, or vessel for use or consumption in the maintenance and operation thereof, ~~nor to repair of the vessel.~~

(2) Repair services performed upon ~~such ships, barges, or vessels~~ operating exclusively in foreign or interstate coastwise commerce, ~~nor to the~~ including materials, ~~and supplies, and software~~ used in such the repairs where such the items ~~materials and supplies~~ enter into and become a component part of such ships, barges, ~~or vessels, nor to laundry~~

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(3) Laundry services performed for the owners or operators of such ships, barges, or vessels operating exclusively in foreign or interstate coastwise commerce, where the laundered articles are to be used in the course of the operation of such ships, barges, or vessels.

(4) Digital products, prewritten computer software access services, and information services purchased by the owners or operators of vessels operating exclusively in foreign or interstate coastwise commerce, where the digital product or service is used in the maintenance or operation of the vessel and is either required for the navigation or intended commercial operation of a vessel or required to obtain certification or approvals from the United States Coast Guard or any regulatory agency or classification society with respect to a vessel.

(5) Nothing in this Section shall be construed to exempt purchases of software, digital products, or services that are used for routine business operations not specific to the commercial operations of a vessel or for entertainment, leisure, or recreation of crew members or any other person on the vessel.

C.(1) For purposes of this Section, the term "foreign or interstate coastwise commerce" shall mean and include trade, traffic, transportation, or movement of passengers or property by, in, or on a ship, barge, or vessel, including a drilling ship:

* * *

(c) At a point in or between points in the same state as part of or in connection with the business of providing or delivering materials, equipment, fuel, supplies, crew, repair services, laundry services, dredging waterways services, stevedoring services, other loading or unloading services, or ship, barge, or vessel movement services to or for ships, barges, or vessels, including drilling ships, that are operating in foreign or interstate coastwise commerce as defined in this Subsection; or

* * *

(3) For purposes of this Section, the term "component part" or "component parts" shall mean and include any item or article of tangible personal property that is:

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(a) Incorporated into, attached to, or placed upon on a ~~ship~~, vessel, barge, commercial fishing vessel, ~~drilling ship~~, or drilling barge (~~collectively referred to in this Section as "vessel" or "vessels"~~) during either (i) the construction of such the vessel in the case of the exemption provided in Subsection A of this Section, or (ii) the repair of such the vessel in the case of the exemption provided for in Subsection B of this Section;

* * *

(6) For purposes of this Section, "vessel" shall mean a ship, vessel, or barge, including a commercial fishing vessel, drilling ship, or drilling barge.

* * *

§305.6. Exemption; schools and educational materials

The sales and use tax imposed by taxing authorities shall not apply to:

* * *

(6) The purchase, lease, or rental of items of tangible personal property or services by a regionally accredited independent institution of higher education which is a member of the Louisiana Association of Independent Colleges and Universities or by the Edward Via College of Osteopathic Medicine if the purchase, lease, or rental is directly related to the educational mission of the institution.

§305.7. Exclusions and exemptions; intergovernmental; government

A.(1)(a) This state, any parish, city and parish, municipality, district, or other political subdivision thereof, or any agency, board, commission, or instrumentality of this state or its political subdivisions shall be exempt from sales and use taxes imposed by any taxing authority. Upon request by any political subdivision for an exemption identification number, the Department of Revenue shall issue such number.

(b)(i) The exemption provided for in Subparagraph (a) of this Paragraph shall extend to purchases made by general contractors or their subcontractors related to work performed by such contractors pursuant to construction contracts for public projects for state and local governments or to any agency, board, commission or instrumentality of the state or its political subdivisions.

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(ii) Prior to claiming the exemption provided for in this Paragraph, the general contractor or their subcontractor shall obtain a certificate of exemption from the secretary of the Department of Revenue. The certificate of exemption shall be in a form and manner prescribed by the secretary and shall include the job description, contract number, state or local government entity identifying information, and valid dates or a date range for the project. The general contractor or their subcontractor shall also provide a copy of the construction contract when applying for a certificate of exemption from the department. A local collector shall accept certificates of exemption properly issued by the secretary of the Department of Revenue and completed by the general contractor or their subcontractors.

(c) Notwithstanding any law to the contrary, for purposes of state sales and use taxes, the exemption provided for in this Paragraph shall not apply to purchases made with respect to property owned by a public entity and leased to a private party as part of a payment in lieu of taxes or other similar agreement executed after the effective date of this Subparagraph unless the agreement is approved by the secretary of the Department of Revenue and the secretary of the Louisiana Department of Economic Development.

* * *

§305.23. Sales and use tax exemption; boats

A. Notwithstanding any other provision of law to the contrary, the state and local sales and use taxes levied on boats registered in this state shall not exceed twenty thousand dollars after application of the credits provided for in R.S. 47:303(A)(3) and 337.86, if the tax is paid within ninety days of purchase. If the aggregate state and local sales and use tax on a boat would have equaled an amount exceeding twenty thousand dollars, the actual tax collected shall be divided equally between the applicable state and local taxing authorities.

B. Beginning July 1, 2030, and every five years thereafter, the amount provided for in Subsection ^A(A) of this Section shall be adjusted by an amount calculated by multiplying the amount of the prior year's amount by the percentage increase in the Consumer Price Index United States city average for all urban

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consumers (CPI-U), as reported by the United States Department of Labor, Bureau of Labor Statistics, or its successor.

Section 5. R.S. 47:305(E)(4) and (L), 305.14, 305.21, ~~305.22~~, and 305.64 are hereby enacted to read as follows:

§305. Exemptions from the tax

* * *

E. The sale of the following services shall be exempt from the sales and use tax imposed by any taxing authority:

* * *

(4)(a) Charges for the furnishing of repairs to tangible personal property when the repaired property is delivered to a common carrier or to the United States Postal Service for transportation outside the state, or is delivered outside the state by use of the repair dealer's own vehicle or by use of an independent trucker. However, as to aircraft, delivery may be by the best available means. Offshore areas shall not be considered another state for the purposes of this Paragraph. The provisions of this Paragraph shall only apply to sales and use taxes levied by the state.

(b) The exemption authorized pursuant to the provisions of this Paragraph may extend to sales and use taxes levied by a parish, municipality, or school board.

* * *

L. The lease or rental of motor vehicles by licensed motor vehicle dealers, as defined in R.S. 32:1252(35) or vehicle manufacturers as defined in R.S. 32:1252(24), for their use in furnishing leased or rented motor vehicles to their customers in performance of their obligations under warranty agreements associated with the purchase of a motor vehicle or when the applicable warranty has lapsed and the leased or rented motor vehicle is provided to the customer at no charge shall be exempt from sales and use taxes levied by any taxing authority.

* * *

1 §305.14. Exemptions: nonprofit organizations: nature of exemption; limitations;
2 qualifications; determination of tax exempt status

3 A.(1) The sales and use taxes imposed by taxing authorities shall not apply
4 to sales of tangible personal property at, or admission charges for, outside gate
5 admissions to, or parking fees associated with, events sponsored by domestic, civic,
6 educational, historical, charitable, fraternal, or religious organizations, which are
7 nonprofit, when the entire proceeds, except for necessary expenses such as fees paid
8 for guest speakers, chair and table rentals, and food and beverage utility related items
9 connected therewith, are used for educational, charitable, religious, or historical
10 restoration purposes, including the furtherance of the civic, educational, historical,
11 charitable, fraternal, or religious purpose of the organization.

12 (2) The exemption provided in this Section shall not apply to any event
13 intended to yield a profit to the promoter or to any individual contracted to provide
14 services or equipment, or both, for the event.

15 (3) This Section shall not be construed to exempt any organization or activity
16 from the payment of sales or use taxes otherwise required by law to be made on
17 purchases made by these organizations.

18 (4) This Section shall not be construed to exempt regular commercial
19 ventures of any type such as bookstores, restaurants, gift shops, commercial flea
20 markets, and similar activities that are sponsored by organizations qualifying
21 hereunder which are in competition with retail merchants.

22 B. The sponsorship of any event by any organization applying for an
23 exemption pursuant to this Section must be genuine. Sponsorship shall not be
24 considered genuine in any case in which exemption from taxation is a major
25 consideration leading to the sponsorship.

26 C.(1) An annual exemption certificate shall be obtained from the secretary
27 of the Department of Revenue pursuant to regulations the secretary shall prescribe,
28 in order for nonprofit organizations to qualify for the exemption provided in this
29 Section. Any event held pursuant to the annual exemption certificate shall be subject

1 to review for compliance with the provisions of law and regulations governing this
2 exemption.

3 (2) In the event the secretary of the Department of Revenue denies tax
4 exempt status pursuant to this Section, the organization may appeal the ruling to the
5 Board of Tax Appeals, which may overrule the secretary and grant tax exempt status
6 if the Board of Tax Appeals determines that the denial of tax exempt status by the
7 collector of revenue was arbitrary, capricious, or unreasonable.

8 (3) However, any organization that endorses any candidate for political
9 office or otherwise is involved in political activities shall not be eligible for the
10 exemption provided in this Section.

11 D. Notwithstanding any other provision of law to the contrary, the proper
12 venue in any proceeding to determine the tax exempt status pursuant to the
13 provisions of this Section shall be the parish in which the activity for which the tax
14 exempt status is claimed took place, or any parish in which the taxpayer has a
15 corporate presence, to be determined at the discretion of the taxpayer.

16 * * *

17 §305.21. Exemption: sickle cell disease organizations

18 A. The sale at retail, the rental or lease, the use, the consumption, the
19 distribution, and the storage for use or consumption in this state of each item or
20 article of tangible personal property, digital products, or any taxable service, by a
21 nonprofit organization established prior to 1975 which conducts a comprehensive
22 program on sickle cell disease which includes but is not limited to free education,
23 free testing, free counseling, and free prescriptions, transportation, and food
24 packages for sickle cell patients shall be exempt from sales and use taxes levied by
25 any taxing authority.

26 B.(1) An exemption certificate shall be obtained from the secretary, in
27 accordance with regulations prescribed by him, in order for a nonprofit organization
28 to qualify for the exemption provided in this Section.

1 (iii) A radiation therapy facility which, no later than August 1, 2011,
2 employs six or more medical physicists to provide radiation therapy treatment
3 services.

4 (iv) The Willis-Knighton Health System in Shreveport, Louisiana,

5 B. An exemption certificate shall be obtained from the secretary of the
6 Department of Revenue in order for a radiation therapy center to qualify for the
7 exemption provided for in this Section.

8 Section 6. ~~R.S. 51:1286(A) is hereby amended~~ and reenacted to read as follows:

9 §1286. Sales and use tax

10 A. In order to provide funds for the purpose of assisting the state in the
11 promotion of tourism, after allocation of money to the Bond Security and
12 Redemption Fund as provided in Article VII, Section 9(B) of the Constitution of
13 Louisiana, the treasurer shall deposit in and credit to the district, three one
14 hundredths of one percent of the avails of the tax imposed by R.S. 47:331.

15 * * *

16 Section 7. R.S. 47:301.6(B) and (C), 305.2(A)(4), and 305.36(E) are hereby repealed
17 in their entirety.

18 Section 8.(A) During the 2024 Third Extraordinary Session, Act Nos. 10 and 11
19 amended and reenacted R.S. 47:301(3)(a), (10), (13)(a), (18)(a) and (c)(i), and (27)(x)(ix),
20 301.1(F), 305.33, 321(A), 321.1(A) and (B), and 331(A) and (B). It is the intent of the
21 Legislature that R.S. 47:301(3)(a), (10), (13)(a), (18)(a) and (e)(i), and (27)(x)(ix), 301.1(F),
22 305.33, 321(A), 321.1(A) and (B), and 331(A) and (B) as amended and reenacted by this
23 Act shall control. [Acts 2025, No. 384] The Louisiana State Law Institute is hereby directed to print the provisions
24 of R.S. 47:301(3)(a), (10), (13)(a), (18)(a) and (c)(i), and (27)(x)(ix), 301.1(F), 305.33,
25 321(A), 321.1(A) and (B), and 331(A) and (B) as they appear in this Act and to no longer
26 print those provisions as they appear in Act Nos. 10 and 11 of the 2024 Third Extraordinary
27 Session.

28 (B) During the 2024 Third Extraordinary Session of the Legislature, Act No. 11
29 amended R.S. 47:301(14)(a) relative to the definition of "sales of services" and the
30 furnishing of sleeping rooms, cottages or cabins by hotels and moved those provisions to

[NOTE ALL PROVISIONS CITED IN THIS § REMOVE DUAL PRINTS]
[NOTE ALL CITED PROVISIONS & SEE ATTACHED DOCUMENT]

1 R.S. 47:301.3(1). R.S. 47:302.2 through 302.56, 322.1 through 322.49, and 332.1 through
2 332.55 all reference the avails of the state sales and use taxes imposed from the sales of
3 services as defined in R.S. 47:301(14)(a). The Louisiana State Law Institute is hereby
4 directed to change references from R.S. 47:301(14)(a) in R.S. 47:302.2 through 302.56,
5 322.1 through 322.49, and 332.1 through 332.55 to R.S. 47:301.3(1).

6 Section 9. The provisions of Sections 2, 3, 6, and 7 of this Act shall be applicable to
7 taxable periods beginning on or after January 1, 2025.

8 Section 10. The provisions of Section 4 of this Act shall be applicable to taxable
9 periods beginning on or after July 1, 2025.

10 Section 11. The provisions of Section 5 of this Act shall apply to taxable periods
11 beginning on or after January 1, 2025, for purposes of state sales and use tax and to taxable
12 periods beginning on or after July 1, 2025, for purposes of sales and use taxes levied by a
13 political subdivision.

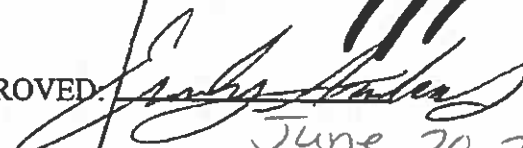
14 Section 12. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become
18 effective on the day following such approval.

[NOTE ALL PROVS. IN CITED §§]
[NOTE ALL PROVS. IN § 4]
[NOTE ALL PROVS. IN § 5]


SPEAKER OF THE HOUSE OF REPRESENTATIVES


PRESIDENT OF THE SENATE


GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

LOUISIANA STATE LAW INSTITUTE

REFERENCE CHANGES PURSUANT TO ACTS 2025, NO. 384, §8(B)

1 **R.S. 47:302.2. Disposition of certain collections in the city of Shreveport**
2

3 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the city of Shreveport under the provisions of this Chapter shall
5 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
6 from that fund to pay all the obligations secured by the full faith and credit of the state which
7 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
8 into a special fund which is hereby created in the state treasury and designated as the "Shreveport
9 Riverfront and Convention Center and Independence Stadium Fund".
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13 **R.S. 47:302.3. Disposition of certain collections in the city of Bossier City**
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15 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
16 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the city of Bossier City under the provisions of this Chapter
17 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
18 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
19 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
20 funds into a special fund which is hereby created in the state treasury and designated as the "Bossier
21 City Riverfront and Civic Center Fund".
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25 **R.S. 47:302.4. Disposition of certain collections in Madison and Richland Parishes**
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27 A.(1) The avails of the tax imposed by this Chapter from the sale of services as defined in
28 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Madison Parish under the provisions of this Chapter shall be
29 credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated from
30 that fund to pay all the obligations secured by the full faith and credit of the state which become
31 due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a
32 special fund which is hereby created in the state treasury and designated as the "Madison Parish
33 Visitor Enterprise Fund".
34

35 (2) The avails of the tax imposed by this Chapter from the sale of services as defined in
36 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Richland Parish under the provisions of this Chapter shall be
37 credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated from
38 that fund to pay all the obligations secured by the full faith and credit of the state which become
39 due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a
40 special fund which is hereby created in the state treasury and designated as the "Richland Parish
41 Visitor Enterprise Fund".
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45 **R.S. 47:302.5. Disposition of certain collections in Vernon Parish**
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47 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
48 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Vernon Parish under the provisions of this Chapter shall be
49 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
50 from that fund to pay all the obligations secured by the full faith and credit of the state which
51 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
52 into a special fund which is hereby created in the state treasury and designated as the "Vernon
53 Parish Legislative Community Improvement Fund".
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1 **R.S. 47:302.6. Disposition of certain collections in Avoyelles Parish**
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3 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Avoyelles Parish under the provisions of this Chapter shall be
5 credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated from
6 that fund to pay all the obligations secured by the full faith and credit of the state which become
7 due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a
8 special fund which is hereby created in the state treasury and designated as the "Avoyelles Parish
9 Visitor Enterprise Fund".
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13 **R.S. 47:302.7. Disposition of certain collections in Ouachita Parish**
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15 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
16 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Ouachita Parish under the provisions of this Chapter shall be
17 credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated from
18 that fund to pay all the obligations secured by the full faith and credit of the state which become
19 due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a
20 special fund which is hereby created in the state treasury and designated as the "Ouachita Parish
21 Visitor Enterprise Fund".
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25 **R.S. 47:302.8. Disposition of certain collections in Lincoln Parish**
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27 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
28 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Lincoln Parish under the provisions of this Chapter shall be
29 credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated from
30 that fund to pay all the obligations secured by the full faith and credit of the state which become
31 due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a
32 special fund which is hereby created in the state treasury and designated as the "Lincoln Parish
33 Visitor Enterprise Fund".
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37 **R.S. 47:302.9. Disposition of certain collections in Morehouse Parish**
38

39 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
40 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Morehouse Parish under the provisions of this Chapter shall be
41 credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated from
42 that fund to pay all the obligations secured by the full faith and credit of the state which become
43 due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a
44 special fund which is hereby created in the state treasury and designated as the "Morehouse Parish
45 Visitor Enterprise Fund".
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48
49 **R.S. 47:302.10. Disposition of certain collections in Natchitoches Parish**
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51 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
52 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Natchitoches Parish under the provisions of this Chapter shall
53 be credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated
54 from that fund to pay all the obligations secured by the full faith and credit of the state which
55 become due and payable within any fiscal year, the treasurer shall deposit the remainder of such
56 funds as provided in Subsections B and C of this Section.
57

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1 **R.S. 47:302.11. Disposition of certain collections in St. Charles Parish**
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3 A. The avails of the tax imposed by R.S. 47:302 from the sale of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in St. Charles Parish under the provisions of R.S. 47:302(C) shall
5 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
6 from that fund to pay all the obligations secured by the full faith and credit of the state which
7 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
8 into a special fund which is hereby created in the state treasury and designated as the "St. Charles
9 Parish Enterprise Fund".
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13 **R.S. 47:302.12. Disposition of certain collections in Calcasieu Parish**
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15 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
16 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Wards 4, 5, 6, and 7 of Calcasieu Parish under the provisions of
17 R.S. 47:302(C) shall be credited to the Bond Security and Redemption Fund, and after a sufficient
18 amount is allocated from that fund to pay all the obligations secured by the full faith and credit of
19 the state which become due and payable within any fiscal year, the treasurer shall pay the
20 remainder of such funds into a special fund which is hereby created in the state treasury and
21 designated as the "West Calcasieu Community Center Fund".
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23 * * *

24
25 **R.S. 47:302.13. Disposition of certain collections in Iberia Parish**
26

27 A. The avails of the tax imposed by this Chapter and by Chapters 2-A and 2-B of this
28 Subtitle from the sale of services as defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Iberia
29 Parish shall be credited to the Bond Security and Redemption Fund and after a sufficient amount
30 is allocated from that fund to pay all the obligations secured by the full faith and credit of the state
31 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
32 funds into a special fund which is hereby created in the state treasury and designated as the "Iberia
33 Parish Tourist Commission Fund".
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37 **R.S. 47:302.14. Disposition of certain collections in Calcasieu Parish**
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39 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
40 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Wards 1, 2, 3, and 8 of Calcasieu Parish under the provisions of
41 R.S. 47:302(C) in each fiscal year shall be credited to the Bond Security and Redemption Fund,
42 and after a sufficient amount is allocated from that fund to pay all the obligations secured by the
43 full faith and credit of the state which become due and payable within any fiscal year, the treasurer
44 shall pay the remainder of such funds into a special fund which is hereby created in the state
45 treasury and designated as the "Calcasieu Parish Higher Education Improvement Fund".
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49 **R.S. 47:302.15. Disposition of certain collections in Webster Parish**
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51 A. The avails of the tax imposed by this Chapter for the sale of services as defined in R.S.
52 ~~47:301(14)(a)~~ 47:301.3(1) in Webster Parish under the provisions of R.S. 47:302(C) in each fiscal
53 year shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
54 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
55 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
56 funds into a special fund which is hereby created in the state treasury and designated as the
57 "Webster Parish Convention and Visitors Commission Fund".
58

59 * * *

1 **R.S. 47:302.16. Disposition of certain collections in Winn Parish**
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3 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Winn Parish, under the provisions of R.S. 47:302(C) in each
5 fiscal year shall be credited to the Bond Security and Redemption Fund, and after a sufficient
6 amount is allocated from that fund to pay all the obligations secured by the full faith and credit of
7 the state which become due and payable within any fiscal year, the treasurer shall pay the
8 remainder of such funds into a special fund which is hereby created in the state treasury and
9 designated as the "Winn Parish Tourism Fund".
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11 * * *

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13 **R.S. 47:302.17. Disposition of certain collections in Tangipahoa Parish**
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15 A. The avails of the tax imposed by this Chapter from the sales of services as defined in
16 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Tangipahoa Parish under the provisions of R.S. 47:302(C) shall
17 be credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated
18 from that fund to pay all the obligations secured by the full faith and credit of the state which
19 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
20 into a special fund which is hereby created in the state treasury and designated as the "Tangipahoa
21 Parish Tourist Commission Fund".
22

23 * * *

24
25 **R.S. 47:302.18. Disposition of certain collections in Lafayette Parish**
26

27 A. The avails of the tax imposed by this Chapter for the sale of services as defined by R.S.
28 ~~47:301(14)(a)~~ 47:301.3(1) in Lafayette Parish under the provisions of R.S. 47:302(C) shall be
29 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
30 from that fund to pay all the obligations secured by the full faith and credit of the state which
31 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
32 into the "Lafayette Parish Visitor Enterprise Fund".
33

34 * * *

35
36 **R.S. 47:302.19. Disposition of certain collections in Lafourche Parish**
37

38 A. The avails of the tax imposed by this Chapter from the sales of services as defined in
39 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Lafourche Parish under the provisions of R.S. 47:302(C) shall
40 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
41 from that fund to pay all obligations secured by the full faith and credit of the state which become
42 due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a
43 special fund which is hereby created in the state treasury and designated as the "Lafourche Parish
44 Enterprise Fund".
45

46 * * *

47
48 **R.S. 47:302.20. Disposition of certain collections in Terrebonne Parish**
49

50 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
51 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Terrebonne Parish under the provisions of R.S. 47:302(C) shall
52 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
53 from that fund to pay all the obligations secured by the full faith and credit of the state which
54 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
55 into a special fund which is hereby created in the state treasury and designated as the
56 "Houma/Terrebonne Tourist Fund".
57

58 * * *

1 **R.S. 47:302.21. Disposition of certain collections in Ascension Parish**
2

3 A. The avails of the tax imposed from the sales of services as defined in R.S. ~~47:301(14)(a)~~
4 47:301.3(1) in Ascension Parish under the provisions of R.S. 47:302(C), 321(C), and 331(C) shall
5 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
6 from that fund to pay all obligations secured by the full faith and credit of the state which become
7 due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a
8 special fund which is hereby created in the state treasury and designated as the "Ascension Parish
9 Visitor Enterprise Fund".
10

11 * * *

12
13 **R.S. 47:302.22. Acadia Parish Visitor Enterprise Fund**
14

15 A. The avails of the tax imposed for the sale of services as defined by R.S. ~~47:301(14)(a)~~
16 47:301.3(1) in Acadia Parish under the provisions of R.S. 47:302(C), 321(C), and 331(C) shall be
17 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
18 from that fund to pay all the obligations secured by the full faith and credit of the state which
19 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
20 into a special fund which is hereby created in the state treasury and designated as the "Acadia
21 Parish Visitor Enterprise Fund".
22

23 * * *

24
25 **R.S. 47:302.23. Disposition of certain collections in Vermilion Parish**
26

27 A. The avails of the tax imposed by this Chapter for the sale of services as defined by R.S.
28 ~~47:301(14)(a)~~ 47:301.3(1) in Vermilion Parish under the provisions of R.S. 47:302(C) shall be
29 credited to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of the
30 Constitution of Louisiana, and after a sufficient amount is allocated from that fund to pay all of
31 the obligations secured by the full faith and credit of the state which become due and payable
32 within any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which
33 is hereby created in the state treasury and designated as the "Vermilion Parish Visitor Enterprise
34 Fund".
35

36 * * *

37
38 **R.S. 47:302.24. Disposition of certain collections in Beauregard Parish**
39

40 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
41 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Beauregard Parish under the provisions of this Chapter shall be
42 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
43 from that fund to pay all the obligations secured by the full faith and credit of the state which
44 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
45 into a special fund which is hereby created in the state treasury and designated as the "Beauregard
46 Parish Community Improvement Fund".
47

48 * * *

49
50 **R.S. 47:302.25. Disposition of certain collections in Cameron Parish**
51

52 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
53 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Cameron Parish under the provisions of R.S. 47:302(C) shall
54 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
55 from that fund to pay all the obligations secured by the full faith and credit of the state which
56 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
57 into a special fund which is hereby created in the state treasury and designated as the "Cameron
58 Parish Tourism Development Fund".
59

60 * * *

61
62 **R.S. 47:302.26. Disposition of certain collections in St. Tammany Parish**

1
2 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
3 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in St. Tammany Parish under this Chapter shall be credited to the
4 Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to
5 pay all the obligations secured by the full faith and credit of the state which become due and
6 payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special
7 fund which is hereby created in the state treasury and designated as the "St. Tammany Parish
8 Fund".
9

10 * * *

11
12 **R.S. 47:302.27. Disposition of certain collections in St. Martin Parish**
13

14 A. The avails of the tax imposed by R.S. 47:302, 321, and 331 from the sales of services
15 as defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in St. Martin Parish under the provisions of R.S.
16 47:302(C), 321(C), 322, 331(C), and 332, as applicable, shall be credited to the Bond Security and
17 Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the
18 obligations secured by the full faith and credit of the state which become due and payable within
19 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is
20 hereby created in the state treasury and designated as the "St. Martin Parish Enterprise Fund".
21

22 * * *

23
24 **R.S. 47:302.28. Disposition of certain collections in Pointe Coupee Parish**
25

26 A. The avails of the tax imposed from the sales of services as defined by R.S.
27 ~~47:301(14)(a)~~ 47:301.3(1) in Pointe Coupee Parish under the provisions of R.S. 47:302(C) and
28 321(C) shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount
29 is allocated from that fund to pay all of the obligations secured by the full faith and credit of the
30 state which become due and payable within any fiscal year, the treasurer shall pay the remainder
31 of such funds into a special fund which is hereby created in the state treasury and designated as
32 the "Pointe Coupee Parish Visitor Enterprise Fund".
33

34 * * *

35
36 **R.S. 47:302.29. Disposition of certain collections in East Baton Rouge Parish**
37

38 A. Except as provided in R.S. 47:302.50, the avails of the tax imposed by this Chapter for
39 the sale of services as defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in East Baton Rouge Parish under
40 the provisions of R.S. 47:302(C) shall be credited to the Bond Security and Redemption Fund, and
41 after a sufficient amount is allocated from that fund to pay all the obligations secured by the full
42 faith and credit of the state which become due and payable within any fiscal year, the treasurer
43 shall pay the remainder of such funds into a special fund which is hereby created in the state
44 treasury and designated as the "East Baton Rouge Parish Community Improvement Fund".
45

46 * * *

47
48 **R.S. 47:302.30. Disposition of certain collections in Rapides Parish**
49

50 A. The avails of the tax imposed by this Chapter for the sale of services as defined in R.S.
51 ~~47:301(14)(a)~~ 47:301.3(1) in Rapides Parish under the provisions of R.S. 47:302(C) shall be
52 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
53 from that fund to pay all the obligations secured by the full faith and credit of the state which
54 become due and payable within any fiscal year, the treasurer shall pay fifty percent of the
55 remainder of such funds into a special fund which is hereby created in the state treasury and
56 designated as the "Rapides Parish Economic Development Fund", twenty-five percent into a
57 special fund which is hereby created in the state treasury and designated as the
58 "Alexandria/Pineville Area Tourism Fund" and twenty-five percent into a special fund which is
59 hereby created in the state treasury and designated as the "Pineville Economic Development Fund".
60

61 * * *

1 **R.S. 47:302.31. Disposition of certain collections in West Carroll Parish**

2
3 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in West Carroll Parish under the provisions of R.S. 47:302(C) shall
5 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
6 from that fund to pay all of the obligations secured by the full faith and credit of the state which
7 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
8 into a special fund which is hereby created in the state treasury and designated as the "West Carroll
9 Parish Visitor Enterprise Fund".

10
11 * * *

12
13 **R.S. 47:302.32. Disposition of certain collections in East Carroll Parish**

14
15 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
16 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in East Carroll Parish under the provisions of R.S. 47:302(C) shall
17 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
18 from that fund to pay all of the obligations secured by the full faith and credit of the state which
19 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
20 into a special fund which is hereby created in the state treasury and designated as the "East Carroll
21 Parish Visitor Enterprise Fund".

22
23 * * *

24
25 **R.S. 47:302.33. Disposition of certain collections in Tensas Parish**

26
27 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
28 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Tensas Parish under the provisions of R.S. 47:302(C) shall be
29 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
30 from that fund to pay all of the obligations secured by the full faith and credit of the state which
31 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
32 into a special fund which is hereby created in the state treasury and designated as the "Tensas
33 Parish Visitor Enterprise Fund".

34
35 * * *

36
37 **R.S. 47:302.34. Disposition of certain collections in Franklin Parish**

38
39 A. The avails of the tax imposed on the sales of services as defined by R.S. ~~47:301(14)(a)~~
40 47:301.3(1) in Franklin Parish under the provisions of R.S. 47:302(C), 321(C), and 331(C) shall
41 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
42 from that fund to pay all of the obligations secured by the full faith and credit of the state which
43 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
44 into a special fund which is hereby created in the state treasury and designated as the "Franklin
45 Parish Visitor Enterprise Fund".

46
47 * * *

48
49 **R.S. 47:302.35. Disposition of certain collections in Jackson Parish**

50
51 A. The avails of the tax imposed on the sales of services as defined by R.S. ~~47:301(14)(a)~~
52 47:301.3(1) in Jackson Parish under the provisions of R.S. 47:302(C), 321(C), and 331(C) shall
53 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
54 from that fund to pay all of the obligations secured by the full faith and credit of the state which
55 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
56 into a special fund which is hereby created in the state treasury and designated as the
57 "Jackson Parish Economic Development and Tourism Fund".

58
59 * * *

1 **R.S. 47:302.36. Disposition of certain collections in Allen Parish**
2

3 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Allen Parish under the provisions of R.S. 47:302(C) shall be
5 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
6 from that fund to pay all of the obligations secured by the full faith and credit of the state which
7 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
8 into a special fund which is hereby created in the state treasury and designated as the "Allen Parish
9 Capital Improvements Fund".
10

11 * * *

12
13 **R.S. 47:302.37. Disposition of certain collections in Sabine Parish**
14

15 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
16 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Sabine Parish under the provisions of R.S. 47:302(C) shall be
17 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
18 from that fund to pay all the obligations secured by the full faith and credit of the state which
19 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
20 into a special fund which is hereby created in the state treasury and designated as the "Sabine
21 Parish Tourism Improvement Fund".
22

23 * * *

24
25 **R.S. 47:302.38. Disposition of certain collections in Jefferson Davis Parish**
26

27 A. The avails of the tax imposed by this Chapter from the sales of services as defined in
28 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Jefferson Davis Parish under the provisions of R.S. 47:302(C)
29 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
30 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
31 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
32 funds into a special fund which is hereby created in the state treasury and designated as the
33 "Jefferson Davis Parish Visitor Enterprise Fund".
34

35 * * *

36
37 **R.S. 47:302.39. Disposition of certain collections in DeSoto Parish**
38

39 A. The avails of the tax imposed by this Chapter and by R.S. 47:321 and 331, from the
40 sale of services as defined in ~~47:301(14)(a)~~ 47:301.3(1) in DeSoto Parish under the provisions of
41 this Chapter shall be credited to the Bond Security and Redemption Fund and after a sufficient
42 amount is allocated from that fund to pay all the obligations secured by the full faith and credit of
43 the state which become due and payable within any fiscal year, the treasurer shall pay the
44 remainder of such funds into a special fund which is hereby created in the state treasury and
45 designated as the "DeSoto Parish Visitor Enterprise Fund".
46

47 * * *

48
49 **R.S. 47:302.40. Disposition of certain collections in Plaquemines Parish**
50

51 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
52 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Plaquemines Parish under the provisions of R.S. 47:302(C) shall
53 be credited to the Bond Security and Redemption Fund and, after a sufficient amount is allocated
54 from that fund to pay all the obligations secured by the full faith and credit of the state which
55 become due and payable within any fiscal year, the treasurer shall pay the remainder of such
56 monies into a special fund which is hereby created in the state treasury and designated as the
57 "Plaquemines Parish Visitor Enterprise Fund".
58

59 * * *

1 **R.S. 47:302.41. Disposition of certain collections in Livingston Parish**
2

3 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Livingston Parish under the provisions of R.S. 47:302(C) shall
5 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
6 from that fund to pay all the obligations secured by the full faith and credit of the state which
7 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
8 into a special fund which is hereby created in the state treasury and designated as the "Livingston
9 Parish Tourism Improvement Fund".
10

11 * * *

12
13 **R.S. 47:302.42. Disposition of certain collections in the town of Homer in Claiborne Parish**
14

15 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
16 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the town of Homer in Claiborne Parish under the provisions of
17 R.S. 47:302(C) shall be credited to the Bond Security and Redemption Fund, and after a sufficient
18 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
19 of the state which become due and payable within any fiscal year, the treasurer shall pay the
20 remainder of such funds into a special fund which is hereby created in the state treasury and
21 designated as the "Town of Homer Economic Development Fund".
22

23 * * *

24
25 **R.S. 47:302.43. Disposition of certain collections in Union Parish**
26

27 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
28 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Union Parish under the provisions of R.S. 47:302(C) shall be
29 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
30 from that fund to pay all the obligations secured by the full faith and credit of the state which
31 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
32 into a special fund which is hereby created in the state treasury and designated as the "Union Parish
33 Visitor Enterprise Fund".
34

35 * * *

36
37 **R.S. 47:302.44. Disposition of certain collections in St. Mary Parish**
38

39 A. The avails of the tax imposed by this Chapter from the sales of services as defined in
40 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in St. Mary Parish under the provisions of R.S. 47:302(C) shall be
41 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
42 from that fund to pay all of the obligations secured by the full faith and credit of the state which
43 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
44 into a special fund which is hereby created in the state treasury and designated as the St. Mary
45 Parish Visitor Enterprise Fund.
46

47 * * *

48
49 **R.S. 47:302.45. Disposition of certain collections in Red River Parish**
50

51 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
52 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Red River Parish under the provisions of R.S. 47:302(C) shall
53 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
54 from that fund to pay all of the obligations secured by the full faith and credit of the state which
55 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
56 into a special fund which is hereby created in the state treasury and designated as the "Red River
57 Visitor Enterprise Fund".
58

59 * * *

1 **R.S. 47:302.46. Disposition of certain collections in West Feliciana Parish**
2

3 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in West Feliciana Parish under the provisions of R.S. 47:302(C)
5 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
6 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
7 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
8 funds into a special fund which is hereby created in the state treasury and designated as the "St.
9 Francisville Economic Development Fund".
10

11 * * *

12
13 **R.S. 47:302.47. Disposition of certain collections in East Feliciana Parish**
14

15 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
16 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in East Feliciana Parish under the provisions of R.S. 47:302(C)
17 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
18 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
19 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
20 funds into a special fund which is hereby created in the state treasury and designated as the "East
21 Feliciana Tourist Commission Fund".
22

23 * * *

24
25 **R.S. 47:302.48. Disposition of certain collections in LaSalle Parish**
26

27 The avails of the tax imposed by this Chapter from the sales of services as defined in R.S.
28 ~~47:301(14)(a)~~ 47:301.3(1) in LaSalle Parish under the provisions of R.S. 47:302(C) shall be
29 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
30 from that fund to pay all of the obligations secured by the full faith and credit of the state which
31 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
32 into a special fund which is hereby created in the state treasury and designated as the LaSalle
33 Economic Development District Fund as provided in and subject to the provisions of R.S.
34 47:322.35.
35

36 **R.S. 47:302.49. Disposition of certain collections in Evangeline Parish**
37

38 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
39 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Evangeline Parish under the provisions of R.S. 47:302(C) shall
40 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
41 from that fund to pay all of the obligations secured by the full faith and credit of the state which
42 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
43 into a special fund which is hereby created in the state treasury and designated as the "Evangeline
44 Visitor Enterprise Fund".
45

46 * * *

47
48 **R.S. 47:302.50. Disposition of certain collections in the city of Baker**
49

50 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
51 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the city of Baker under the provisions of R.S. 47:302(C) shall
52 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
53 from that fund to pay all of the obligations secured by the full faith and credit of the state which
54 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
55 into a special fund which is hereby created in the state treasury and designated as the "Baker
56 Economic Development Fund".
57

58 * * *

1 **R.S. 47:302.51. Disposition of certain collections in Bienville Parish**

2
3 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Bienville Parish under the provisions of R.S. 47:302(C) shall
5 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
6 from that fund to pay all the obligations secured by the full faith and credit of the state which
7 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
8 into a special fund which is hereby created in the state treasury and designated as the "Bienville
9 Parish Tourism and Economic Development Fund".

10
11 * * *

12
13 **R.S. 47:302.52. Disposition of certain collections in Claiborne Parish**

14
15 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
16 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in those areas of Claiborne Parish which are outside of the
17 corporate boundaries of the town of Homer under the provisions of R.S. 47:302(C) shall be
18 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
19 from that fund to pay all the obligations secured by the full faith and credit of the state which
20 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
21 into a special fund which is hereby created in the state treasury and designated as the "Claiborne
22 Parish Tourism and Economic Development Fund".

23
24 * * *

25
26 **R.S. 47:302.53. Disposition of certain collections in Concordia Parish**

27
28 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
29 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Concordia Parish under the provisions of R.S. 47:302(C) shall
30 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
31 from that fund to pay all the obligations secured by the full faith and credit of the state which
32 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
33 into a special fund which is hereby created in the state treasury and designated as the "Concordia
34 Parish Economic Development Fund".

35
36 * * *

37
38 **R.S. 47:302.55. Disposition of certain collections in Grant Parish**

39
40 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
41 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Grant Parish under the provisions of R.S. 47:302(C) shall be
42 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
43 from that fund to pay all the obligations secured by the full faith and credit of the state which
44 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
45 into a special fund which is hereby created in the state treasury and designated as the "Grant Parish
46 Economic Development Fund".

47
48 * * *

49
50 **R.S. 47:302.56. Disposition of certain collections in Orleans Parish**

51
52 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
53 R.S. ~~47:301(14)(a)~~ 47:301.3(1) collected from hotels as defined in R.S. ~~47:301(6)(a)(ii)~~
54 47:301(6)(b) in Orleans Parish under the provisions of R.S. 47:302(C), shall be credited to the
55 Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to
56 pay all of the obligations secured by the full faith and credit of the state which become due and
57 payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special
58 fund which is hereby created in the state treasury and designated as the "New Orleans Quality of
59 Life Fund".

60
61 * * *

1 **R.S. 47:322.1. Disposition of certain collections in Ouachita Parish**

2
3 The avails of the tax imposed by this Chapter from the sales of services as defined in R.S.
4 ~~47:301(14)(a)~~ 47:301.3(1) in Ouachita Parish under the provisions of R.S. 47:321(C) and 322 shall
5 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
6 from that fund to pay all of the obligations secured by the full faith and credit of the state which
7 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
8 into the Ouachita Parish Visitor Enterprise Fund as provided in and subject to the provisions of
9 R.S. 47:302.7.

10
11 **R.S. 47:322.2. Disposition of certain collections in West Carroll Parish**

12
13 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
14 ~~47:301(14)(a)~~ 47:301.3(1) in West Carroll Parish under the provisions of R.S. 47:321(C) and 322,
15 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
16 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
17 of the state which become due and payable within any fiscal year, the treasurer shall pay the
18 remainder of such funds into the West Carroll Parish Visitor Enterprise Fund as provided in and
19 subject to the provisions of R.S. 47:302.31.

20
21 **R.S. 47:322.3. Disposition of certain collections in East Carroll Parish**

22
23 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
24 ~~47:301(14)(a)~~ 47:301.3(1) in East Carroll Parish under the provisions of R.S. 47:321(C) and 322,
25 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
26 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
27 of the state which become due and payable within any fiscal year, the treasurer shall pay the
28 remainder of such funds into the East Carroll Parish Visitor Enterprise Fund as provided in and
29 subject to the provisions of R.S. 47:302.32.

30
31 **R.S. 47:322.4. Disposition of certain collections in Tensas Parish**

32
33 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
34 ~~47:301(14)(a)~~ 47:301.3(1) in Tensas Parish under the provisions of R.S. 47:321(C) and 322, as
35 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
36 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
37 of the state which become due and payable within any fiscal year, the treasurer shall pay the
38 remainder of such funds into the Tensas Parish Visitor Enterprise Fund as provided in and subject
39 to the provisions of R.S. 47:302.33.

40
41 **R.S. 47:322.5. Disposition of certain collections in Tangipahoa Parish**

42
43 A. The avails of the tax imposed from the sales of services as defined by R.S. ~~47:301(14)(a)~~
44 47:301.3(1) in Tangipahoa Parish under the provisions of R.S. 47:321(C) shall be credited to the
45 Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to
46 pay all of the obligations secured by the full faith and credit of the state which become due and
47 payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special
48 fund which is hereby created in the state treasury and designated as the "Tangipahoa Parish
49 Economic Development Fund".

50
51 * * *

52
53 **R.S. 47:322.6. Disposition of certain collections in Washington Parish**

54
55 A. The avails of the tax imposed from the sales of services as defined by R.S.
56 ~~47:301(14)(a)~~ 47:301.3(1) in Washington Parish under the provisions of R.S. 47:321(C) shall be
57 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
58 from that fund to pay all of the obligations secured by the full faith and credit of the state which
59 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
60 into a special fund which is hereby created in the state treasury and designated as the "Washington
61 Parish Economic Development and Tourism Fund".

1 * * *

2
3 **R.S. 47:322.7. Disposition of certain collections in Allen Parish**
4

5 The avails of the tax imposed by R.S. 47:321 from the sale of services as defined in R.S.
6 ~~47:301(14)(a)~~ 47:301.3(1) in Allen Parish under the provisions of R.S. 47:321(C) and 322 shall
7 be credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated
8 from that fund to pay all of the obligations secured by the full faith and credit of the state which
9 become due and payable within any fiscal year, the treasurer shall pay the remainder of such
10 monies into the Allen Parish Capital Improvements Fund created pursuant to R.S. 47:302.36. The
11 monies in the fund shall be used in accordance with the provisions of R.S. 47:302.36.
12

13 **R.S. 47:322.8. Disposition of certain funds in Beauregard Parish**
14

15 The avails of the tax imposed by R.S. 47:321 from the sale of services as defined in R.S.
16 ~~47:301(14)(a)~~ 47:301.3(1) in Beauregard Parish under the provisions of R.S. 47:321(C) and 322
17 shall be credited to the Bond Security and Redemption Fund and after a sufficient amount is
18 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
19 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
20 monies into the Beauregard Parish Community Improvement Fund created in the state treasury
21 pursuant to R.S. 47:302.24. Monies in the fund shall be allocated and used as provided in R.S.
22 47:302.24.
23

24 **R.S. 47:322.9. Disposition of certain collections in East Baton Rouge Parish**
25

26 A. Except as provided in R.S. 47:322.42, the avails of the tax imposed by this Chapter
27 from the sales of services as defined by R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of East Baton
28 Rouge under the provisions of R.S. 47:321(C) and 322 shall be credited to the Bond Security and
29 Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the
30 obligations secured by the full faith and credit of the state which become due and payable within
31 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is
32 hereby created in the state treasury and designated as the "East Baton Rouge Parish Enhancement
33 Fund".
34

35 * * *

36
37 **R.S. 47:322.10. Disposition of certain collections in Sabine Parish**
38

39 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
40 ~~47:301(14)(a)~~ 47:301.3(1) in Sabine Parish under the provisions of R.S. 47:321(C) and 322, as
41 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
42 amount is allocated from that fund to pay all the obligations secured by the full faith and credit of
43 the state which become due and payable within any fiscal year, the treasurer shall pay the
44 remainder of such funds into the Sabine Parish Tourism Improvement Fund as provided in and
45 subject to the provisions of R.S. 47:302.37.
46

47 **R.S. 47:322.11. Disposition of certain collections in Calcasieu Parish**
48

49 A. The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in
50 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Calcasieu Parish under the provisions of R.S. 47:321(C) and
51 322, as applicable, shall be credited to the Bond Security and Redemption Fund, and after sufficient
52 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
53 of the state which become due and payable within any fiscal year, the treasurer shall pay the
54 remainder of such funds into certain special funds in the state treasury.
55

56 * * *

57
58 **R.S. 47:322.12. Disposition of certain collections in Cameron Parish**
59

60 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
61 ~~47:301(14)(a)~~ 47:301.3(1) in Cameron Parish under the provisions of R.S. 47:321(C) and 322, as
62 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient

1 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
2 of the state which become due and payable within any fiscal year, the treasurer shall pay the
3 remainder of such funds into the Cameron Parish Tourism Development Fund as provided in and
4 subject to the provisions of R.S. 47:302.25.
5

6 **R.S. 47:322.13. Disposition of certain collections in Natchitoches Parish**
7

8 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
9 ~~47:301(14)(a)~~ 47:301.3(1) in Natchitoches Parish under the provisions of R.S. 47:321(C) and 322,
10 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
11 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
12 of the state which become due and payable within any fiscal year, the treasurer shall pay the
13 remainder of such funds into the Natchitoches Historic District Development Fund as provided in
14 and subject to the provisions of R.S. 47:302.10(C).
15

16 **R.S. 47:322.14. Disposition of certain collections in Jefferson Davis Parish**
17

18 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
19 ~~47:301(14)(a)~~ 47:301.3(1) in Jefferson Davis Parish under the provisions of R.S. 47:321(C) and
20 322, as applicable, shall be credited to the Bond Security and Redemption Fund, and after a
21 sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith
22 and credit of the state which become due and payable within any fiscal year, the treasurer shall pay
23 the remainder of such funds into the Jefferson Davis Parish Visitor Enterprise Fund as provided in
24 and subject to the provisions of R.S. 47:302.38.
25

26 **R.S. 47:322.15. Disposition of certain collections in St. Charles, St. John the Baptist, and St.
27 James Parishes**
28

29 A. The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in
30 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in St. Charles, St. John the Baptist, and St. James Parishes under
31 the provisions of R.S. 47:321(C) and 322, as applicable, shall be credited to the Bond Security and
32 Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the
33 obligations secured by the full faith and credit of the state which become due and payable within
34 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is
35 hereby created in the state treasury and designated as the "River Parishes Convention, Tourist, and
36 Visitors Commission Fund".
37

38 **R.S. 47:322.16. Disposition of certain collections in Winn Parish**
39

40 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
41 ~~47:301(14)(a)~~ 47:301.3(1) in Winn Parish under the provisions of R.S. 47:321(C) and 322, as
42 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
43 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
44 of the state which become due and payable within any fiscal year, the treasurer shall pay the
45 remainder of such funds into the Winn Parish Tourism Fund as provided in and subject to the
46 provisions of R.S. 47:302.16.
47

48 **R.S. 47:322.17. Disposition of certain collections in Morehouse Parish**
49

50 A. The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in
51 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Morehouse Parish under the provisions of R.S. 47:321(C) and
52 322, as applicable, shall be credited to the Bond Security and Redemption Fund, and after a
53 sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith
54 and credit of the state which become due and payable within any fiscal year, the treasurer shall pay
55 the remainder of such funds into a special fund which is hereby designated as the "Bastrop
56 Municipal Center Fund".
57

58 * * *

1 **R.S. 47:322.18. Disposition of certain collections in Madison and Richland Parishes**

2
3 A. The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Madison Parish under the provisions of R.S. 47:321(C) and 322,
5 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
6 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
7 of the state which become due and payable within any fiscal year, the treasurer shall pay the
8 remainder of such funds into the Madison Parish Visitor Enterprise Fund as provided in and subject
9 to the provisions of R.S. 47:302.4.

10
11 B. The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in
12 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Richland Parish under the provisions of R.S. 47:321(C) and
13 322, as applicable, shall be credited to the Bond Security and Redemption Fund, and after a
14 sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith
15 and credit of the state which become due and payable within any fiscal year, the treasurer shall pay
16 the remainder of such funds into the Richland Parish Visitor Enterprise Fund as provided in and
17 subject to the provisions of R.S. 47:302.4.

18
19 **R.S. 47:322.19. Disposition of certain collections in Vernon Parish**

20
21 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
22 ~~47:301(14)(a)~~ 47:301.3(1) in Vernon Parish under the provisions of R.S. 47:321(C) and 322, as
23 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
24 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
25 of the state which become due and payable within any fiscal year, the treasurer shall pay the
26 remainder of such funds into the Vernon Parish Legislative Community Improvement Fund as
27 provided in R.S. 47:302.5 and the distribution and use of such money shall be subject to the
28 provisions of R.S. 47:302.5.

29
30 **R.S. 47:322.20. Disposition of certain collections in Plaquemines Parish**

31
32 The avails of the tax imposed by R.S. 47:321 from the sale of services as defined in R.S.
33 ~~47:301(14)(a)~~ 47:301.3(1) in Plaquemines Parish under the provisions of R.S. 47:321(C) and 322
34 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
35 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
36 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
37 monies into the Plaquemines Parish Visitor Enterprise Fund. The monies shall be appropriated
38 and used in accordance with the provisions of R.S. 47:302.40.

39
40 **R.S. 47:322.21. Disposition of certain collections in Livingston Parish**

41
42 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
43 ~~47:301(14)(a)~~ 47:301.3(1) in Livingston Parish under the provisions of R.S. 47:321(C) and 322
44 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
45 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
46 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
47 funds into the Livingston Parish Tourism and Economic Development Fund as provided in and
48 subject to the provisions of R.S. 47:302.41.

49
50 **R.S. 47:322.22. Disposition of certain collections in the town of Homer in Claiborne Parish**

51
52 The avails of the tax imposed by this Chapter from the sales of services as defined by R.S.
53 ~~47:301(14)(a)~~ 47:301.3(1) in the town of Homer in Claiborne Parish under the provisions of R.S.
54 47:321(C) and 322 shall be credited to the Bond Security and Redemption Fund, and after a
55 sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith
56 and credit of the state which become due and payable within any fiscal year, the treasurer shall pay
57 the remainder of such funds into the Town of Homer Economic Development Fund as provided in
58 and subject to R.S. 47:302.42.

1 **R.S. 47:322.23. Disposition of certain collections in Union Parish**

2
3 The avails of the tax imposed by this Chapter from the sales of services as defined in R.S.
4 ~~47:301(14)(a)~~ 47:301.3(1) in Union Parish under the provisions of R.S. 47:321(C) and 322 shall
5 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
6 from that fund to pay all the obligations secured by the full faith and credit of the state which
7 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
8 into the Union Parish Visitor Enterprise Fund as provided in and subject to the provisions of R.S.
9 47:302.43.

10
11 **R.S. 47:322.24. Disposition of certain collections in Terrebonne Parish**

12
13 A. The avails of the tax imposed by this Chapter from the sales of services as defined in
14 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Terrebonne Parish under the provisions of R.S. 47:321(C) and
15 322 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
16 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
17 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
18 funds into a special fund which is hereby created in the state treasury and designated as the
19 "Terrebonne Parish Visitor Enterprise Fund".

20
21 * * *

22
23 **R.S. 47:322.25. Disposition of certain collections in St. Mary Parish**

24
25 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
26 ~~47:301(14)(a)~~ 47:301.3(1) in St. Mary Parish under the provisions of R.S. 47:321(C) and 322, as
27 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
28 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
29 of the state which become due and payable within any fiscal year, the treasurer shall pay the
30 remainder of such funds into the St. Mary Parish Visitor Enterprise Fund as provided in and subject
31 to the provisions of R.S. 47:302.44.

32
33 **R.S. 47:322.26. Disposition of certain collections in West Feliciana Parish**

34
35 The avails of the tax imposed by this Chapter from the sales of services as defined by R.S.
36 ~~47:301(14)(a)~~ 47:301.3(1) in West Feliciana Parish under the provisions of R.S. 47:321(C) and
37 322 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
38 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
39 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
40 funds into the St. Francisville Economic Development Fund as provided in and subject to R.S.
41 47:302.46.

42
43 **R.S. 47:322.27. Disposition of certain collections in East Feliciana Parish**

44
45 The avails of the tax imposed by this Chapter from the sales of services as defined by R.S.
46 ~~47:301(14)(a)~~ 47:301.3(1) in East Feliciana Parish under the provisions of R.S. 47:321(C) and 322
47 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
48 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
49 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
50 funds into the East Feliciana Tourist Commission Fund as provided in and subject to R.S.
51 47:302.47.

52
53 **R.S. 47:322.28. Disposition of certain collections in Lafayette Parish**

54
55 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
56 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Lafayette Parish under the provisions of R.S. 47:321(C) and
57 322 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
58 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
59 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
60 funds into a special fund which is hereby created in the state treasury and designated as the
61 "Lafayette Parish Visitor Enterprise Fund".

1 * * *

2
3 **R.S. 47:322.29. Disposition of certain collections in Avoyelles Parish**
4

5 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
6 ~~47:301(14)(a)~~ **47:301.3(1)** in Avoyelles Parish under the provisions of R.S. 47:321(C) and 322
7 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
8 allocated from the fund to pay all the obligations secured by the full faith and credit of the state
9 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
10 funds into the Avoyelles Parish Visitor Enterprise Fund as provided in and subject to the provisions
11 of R.S. 47:302.6.
12

13 **R.S. 47:322.30. Disposition of certain collections in the cities of Shreveport and Bossier City**
14

15 A. Notwithstanding any provision of law to the contrary, the avails of the tax imposed by
16 this Chapter from the sales of services as defined by R.S. ~~47:301(14)(a)~~ **47:301.3(1)** in the cities
17 of Shreveport and Bossier City under the provisions of R.S. 47:321(C) and 322 shall be credited
18 to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that
19 fund to pay all of the obligations secured by the full faith and credit of the state which become due
20 and payable within any fiscal year, the treasurer shall pay one-half of the remainder of such funds
21 into a special fund which is hereby created in the state treasury and designated as the "Shreveport-
22 Bossier City Visitor Enterprise Fund".
23

24 * * *

25
26 **R.S. 47:322.31. Disposition of certain collections in Vermilion Parish**
27

28 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
29 ~~47:301(14)(a)~~ **47:301.3(1)** in Vermilion Parish under the provisions of R.S. 47:321(C) and 322, as
30 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
31 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
32 of the state which become due and payable within any fiscal year, the treasurer shall pay the
33 remainder of such funds into the Vermilion Parish Visitor Enterprise Fund as provided in and
34 subject to the provisions of R.S. 47:302.23.
35

36 **R.S. 47:322.32. Disposition of certain collections in Rapides Parish**
37

38 A. The avails of the tax imposed by this Chapter from the sale of services as defined in
39 R.S. ~~47:301(14)(a)~~ **47:301.3(1)** in Rapides Parish under the provisions of R.S. 47:321(C) and 322
40 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
41 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
42 which became due and payable within any fiscal year, the treasurer shall pay twenty-five percent
43 of the remainder of such funds into a special fund in the state treasury designated as the "Rapides
44 Parish Economic Development Fund", twenty-five percent into a special fund in the state treasury
45 designated as the "Alexandria/Pineville Area Tourism Fund", twenty-five percent to the Pineville
46 Economic Development Fund created pursuant to R.S. 47:302.30 to be subject to the provisions
47 of and used as provided in R.S. 47:302.30, and twenty-five percent into a special fund in the state
48 treasury designated as the "Rapides Parish Coliseum Fund".
49

50 * * *

51
52 **R.S. 47:322.33. Disposition of certain collections in Lincoln Parish**
53

54 A. The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in
55 R.S. ~~47:301(14)(a)~~ **47:301.3(1)** in Lincoln Parish under the provisions of R.S. 47:321(C) and 322
56 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
57 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
58 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
59 monies into a special fund which is hereby created in the state treasury and designated as the
60 "Lincoln Parish Municipalities Fund".

1 **R.S. 47:322.34. Disposition of certain collections in the parish of Jefferson**
2

3 A. The avails of the tax imposed by R.S. 47:321 from the sale of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of Jefferson under the provisions of R.S. 47:321(C)
5 and 322 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount
6 is allocated from that fund to pay all obligations secured by the full faith and credit of the state
7 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
8 funds into the Jefferson Parish Convention Center Fund as provided in R.S. 47:332.1(A).
9

10 B.(1) * * *

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13
14 (3)(a) The avails of the tax imposed by this Chapter from the sales of services as defined
15 by R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the city of Gretna in Jefferson Parish under the provisions of
16 R.S. 47:321(C) and 322 shall be credited to the Bond Security and Redemption Fund, and after a
17 sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith
18 and credit of the state which become due and payable within any fiscal year, the treasurer shall pay
19 the remainder of such funds into a special account in the Jefferson Parish Convention Center Fund
20 which is hereby created in the fund and designated as the "Gretna Tourist Commission Enterprise
21 Account".
22

23 * * *

24
25 (4)(a) Notwithstanding any provision of law to the contrary, the avails of the tax imposed
26 by this Chapter from the sales of services as defined by R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Ward
27 11 of Jefferson Parish under the provisions of R.S. 47:321(C) and 322 shall be credited to the Bond
28 Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all
29 of the obligations secured by the full faith and credit of the state which become due and payable
30 within any fiscal year, the treasurer shall pay the remainder of such funds into a special account
31 which is hereby created in the Jefferson Parish Convention Center Fund and designated as the
32 "Town of Grand Isle Tourist Commission Enterprise Account".
33

34 * * *

35
36 **R.S. 47:322.35. Disposition of certain collections in LaSalle Parish**
37

38 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
39 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in LaSalle Parish under the provisions of R.S. 47:321(C) and 322
40 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
41 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
42 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
43 funds into a special fund which is hereby created in the state treasury and designated as the
44 "LaSalle Economic Development District Fund".
45

46 * * *

47
48 **R.S. 47:322.36. Disposition of certain collections in Caldwell Parish**
49

50 A. The avails of the tax imposed by this Chapter from the sales of services as defined by
51 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Caldwell Parish under the provisions of R.S. 47:321(C) and 322
52 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
53 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
54 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
55 funds into a special fund which is hereby created in the state treasury and designated as the
56 "Caldwell Parish Economic Development Fund".
57

58 * * *

1 **R.S. 47:322.37. Disposition of certain collections in St. Tammany Parish**

2
3 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
4 ~~47:301(14)(a)~~ 47:301.3(1) in St. Tammany Parish under the provisions of R.S. 47:321(C) and 322,
5 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
6 amount is allocated from that fund to pay all the obligations secured by the full faith and credit of
7 the state which become due and payable within any fiscal year, the treasurer shall pay the
8 remainder of such funds into the St. Tammany Parish Fund as provided for in R.S. 47:302.26.
9

10 * * *

11
12 **R.S. 47:322.38. Disposition of certain collections in Orleans Parish**

13
14 A.(1) The avails of the tax imposed by R.S. 47:321 from the sale of services as defined in
15 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Orleans Parish under the provisions of R.S. 47:321(C) and 322
16 in each fiscal year shall be credited to the Bond Security and Redemption Fund, and after a
17 sufficient amount is allocated from that fund to pay all the obligations secured by the full faith and
18 credit of the state which become due and payable within any fiscal year, the treasurer shall pay
19 two million dollars of the remainder of such funds into a special fund which is hereby created in
20 the state treasury and designated as the "Ernest N. Morial Convention Center Phase IV Expansion
21 Project Fund".
22

23 * * *

24
25 **R.S. 47:322.39. Disposition of certain collections in St. Bernard Parish**

26
27 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
28 ~~47:301(14)(a)~~ 47:301.3(1) in St. Bernard Parish under the provisions of R.S. 47:321(C) and 322,
29 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
30 amount is allocated from the fund to pay all the obligations secured by the full faith and credit of
31 the state which become due and payable within any fiscal year, the treasurer shall pay the
32 remainder of such funds into the St. Bernard Parish Enterprise Fund as provided in and subject to
33 the provisions of R.S. 47:332.22.
34

35 **R.S. 47:322.40. Disposition of certain collections in Red River Parish**

36
37 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
38 ~~47:301(14)(a)~~ 47:301.3(1) in Red River Parish under the provisions of R.S. 47:321(C) and 322,
39 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
40 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
41 of the state which become due and payable within any fiscal year, the treasurer shall pay the
42 remainder of such funds into the Red River Visitor Enterprise Fund as provided in and subject to
43 the provisions of R.S. 47:302.45.
44

45 **R.S. 47:322.41. Disposition of certain collections in Evangeline Parish**

46
47 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
48 ~~47:301(14)(a)~~ 47:301.3(1) in Evangeline Parish under the provisions of R.S. 47:321(C) and 322,
49 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
50 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
51 of the state which become due and payable within any fiscal year, the treasurer shall pay the
52 remainder of such funds into the Evangeline Visitor Enterprise Fund as provided in and subject to
53 the provisions of R.S. 47:302.49.
54

55 **R.S. 47:322.42. Disposition of certain collections in the city of Baker**

56
57 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
58 ~~47:301(14)(a)~~ 47:301.3(1) in the city of Baker under the provisions of R.S. 47:321(C) and 322, as
59 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
60 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
61 of the state which become due and payable within any fiscal year, the treasurer shall pay the

1 remainder of such funds into the Baker Economic Development Fund as provided in and subject
2 to the provisions of R.S. 47:302.50.

3
4 **R.S. 47:322.43. Disposition of certain collections in Bienville Parish**

5
6 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
7 ~~47:301(14)(a)~~ 47:301.3(1) in Bienville Parish under the provisions of R.S. 47:321(C) and 322, as
8 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
9 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
10 of the state which become due and payable within any fiscal year, the treasurer shall pay the
11 remainder of such funds into the Bienville Parish Tourism and Economic Development Fund as
12 provided in and subject to the provisions of R.S. 47:302.51.

13
14 **R.S. 47:322.45. Disposition of certain collections in Concordia Parish**

15
16 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
17 ~~47:301(14)(a)~~ 47:301.3(1) in Concordia Parish under the provisions of R.S. 47:321(C) and 322,
18 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
19 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
20 of the state which become due and payable within any fiscal year, the treasurer shall pay the
21 remainder of such funds into the Concordia Parish Economic Development Fund as provided in
22 and subject to the provisions of R.S. 47:302.53.

23
24 **R.S. 47:322.46. Disposition of certain collections in Lafourche Parish**

25
26 A. The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in
27 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Lafourche Parish under provisions of R.S. 47:321(C) and 322
28 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
29 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
30 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
31 funds into a special fund which is hereby created in the state treasury and designated as the
32 "Lafourche Parish Association for Retarded Citizens (ARC) Training and Development Fund".

33
34 * * *

35
36 **R.S. 47:322.47. Disposition of certain collections in Webster Parish**

37
38 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
39 ~~47:301(14)(a)~~ 47:301.3(1) in Webster Parish under the provisions of R.S. 47:321(C) and 322, as
40 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
41 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
42 of the state which become due and payable within any fiscal year, the treasurer shall pay the
43 remainder of such funds into the Webster Parish Convention and Visitors Commission Fund as
44 provided in and subject to the provisions of R.S. 47:302.15.

45
46 **R.S. 47:322.48. Disposition of certain collections in Grant Parish**

47
48 The avails of the tax imposed by R.S. 47:321 from the sales of services as defined in R.S.
49 ~~47:301(14)(a)~~ 47:301.3(1) in Grant Parish under the provisions of R.S. 47:321(C) and 322, as
50 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
51 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
52 of the state which become due and payable within any fiscal year, the treasurer shall pay the
53 remainder of such funds into the Grant Parish Economic Development Fund as provided in and
54 subject to the provisions of R.S. 47:302.55.

55
56 **R.S. 47:322.49. Disposition of certain collections in Orleans Parish**

57
58 Notwithstanding the provisions of R.S. 47:322.38, the avails of the tax imposed by R.S.
59 47:321 from the sales of services as defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) collected from
60 hotels as defined in ~~47:301(6)(a)(ii)~~ 47:301(6)(b) in Orleans Parish under the provisions of R.S.
61 47:321(C) and 322, as applicable, shall be credited to the Bond Security and Redemption Fund,
62 and after a sufficient amount is allocated from that fund to pay all of the obligations secured by

1 the full faith and credit of the state which become due and payable within any fiscal year, the
2 treasurer shall pay the remainder of such funds into the New Orleans Quality of Life Fund as
3 provided in and subject to the provisions of R.S. 47:302.56.
4

5 * * *

6
7 **R.S. 47:332.1. Disposition of certain collections in the parish of Jefferson**
8

9 A.(1) The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in
10 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of Jefferson, exclusive of Ward 11, under the
11 provisions of R.S. 47:331(C) and ~~R.S. 47:332~~ shall be credited to the Bond Security and
12 Redemption Fund, and after a sufficient amount is allocated from that fund to pay all obligations
13 secured by the full faith and credit of the state which become due and payable within any fiscal
14 year, the treasurer shall pay the remainder of the avails into a special fund which is hereby created
15 in the state treasury and designated as the Jefferson Parish Convention Center Fund.
16

17 (2) The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in
18 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Ward 11 in the parish of Jefferson under the provisions of R.S.
19 47:331(C) and ~~R.S. 47:332~~ shall be credited to the Bond Security and Redemption Fund, and after
20 a sufficient amount is allocated from that fund to pay all obligations secured by the full faith and
21 credit of the state which become due and payable within any fiscal year, the treasurer shall pay the
22 remainder of the avails into a special fund which is hereby created in the state treasury and
23 designated as the Town of Grand Isle Tourist Commission Enterprise Fund.
24

25 * * *

26
27 **R.S. 47:332.2. Disposition of certain collections in East Baton Rouge Parish**
28

29 A. Except as provided in R.S. 47:332.48, the avails of the tax imposed by R.S. 47:331
30 from the sale of services as defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of East Baton
31 Rouge under the provisions of R.S. 47:331(C) and 332 shall be credited to the Bond Security and
32 Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the
33 obligations secured by the full faith and credit of the state which become due and payable within
34 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is
35 hereby created in the state treasury and designated as the East Baton Rouge Parish Riverside
36 Centroplex Fund.
37

38 * * *

39
40 **R.S. 47:332.3. Disposition of certain collections in Vernon Parish**
41

42 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
43 ~~47:301(14)(a)~~ 47:301.3(1) in the parish of Vernon under the provisions of R.S. 47:331(C) and 332,
44 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
45 amount is allocated from that fund to pay all the obligations secured by the full faith and credit of
46 the state which become due and payable within any fiscal year, the treasurer shall pay the
47 remainder of such funds into the "Vernon Parish Legislative Community Improvement Fund" as
48 provided in R.S. 47:302.5 and the distribution and use of such money shall be subject to the
49 provisions of that Section.
50

51 **R.S. 47:332.4. Disposition of certain collections in St. John the Baptist Parish**
52

53 A. The avails of the tax imposed by R.S. 47:302 and the avails of the tax imposed by R.S.
54 47:331 from the sales of services as defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of St.
55 John the Baptist under the provisions of R.S. 47:302(C), 331(C), and 332, as applicable, shall be
56 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
57 from that fund to pay all the obligations secured by the full faith and credit of the state which
58 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
59 into a special fund which is hereby created in the state treasury and designated as the "St. John the
60 Baptist Convention Facility Fund".
61

62 * * *

1 **R.S. 47:332.5. Disposition of certain collections in Natchitoches Parish**

2
3 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
4 ~~47:301(14)(a)~~ 47:301.3(1) in the parish of Natchitoches under the provisions of R.S. 47:331(C)
5 and 332, as applicable, shall be credited to the Bond Security and Redemption Fund, and after a
6 sufficient amount is allocated from that fund to pay all the obligations secured by the full faith and
7 credit of the state which become due and payable within any fiscal year, the treasurer shall pay the
8 remainder of such funds into the Natchitoches Historic District Development Fund as provided in
9 and subject to R.S. 47:302.10(C).
10

11 **R.S. 47:332.6. Disposition of certain collections in the city of Shreveport**

12
13 A. The avails of the tax imposed by R.S. 47:302, one-half of the avails of the tax imposed
14 by R.S. 47:321, and the avails of the tax imposed by R.S. 47:331 from the sales of services as
15 defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the city of Shreveport under the provisions of R.S.
16 47:302(C), 321(C), 322, 331(C), and 332, as applicable, shall be credited to the Bond Security and
17 Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the
18 obligations secured by the full faith and credit of the state which become due and payable within
19 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is
20 hereby created in the state treasury and designated as the "Shreveport Riverfront and Convention
21 Center and Independence Stadium Fund".
22

23 * * *

24
25 **R.S. 47:332.7. Disposition of certain collections in the city of Bossier City**

26
27 A. The avails of the tax imposed by R.S. 47:302, one-half of the avails of the tax imposed
28 by R.S. 47:321, and the avails of the tax imposed by R.S. 47:331 from the sales of services as
29 defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the city of Bossier City under the provisions of R.S.
30 47:302(C), 321(C), 322, 331(C), and 332, as applicable, shall be credited to the Bond Security and
31 Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the
32 obligations secured by the full faith and credit of the state which become due and payable within
33 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is
34 hereby created in the state treasury and designated as the "Bossier City Riverfront and Civic
35 Center Fund".
36

37 * * *

38
39 **R.S. 47:332.8. Disposition of certain collections in Washington Parish**

40
41 A. The avails of the tax imposed by R.S. 47:302 and the avails of the tax imposed by R.S.
42 47:331 from the sales of services as defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of
43 Washington under the provisions of R.S. 47:302(C), 331(C), and 332, as applicable, shall be
44 credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
45 from that fund to pay all the obligations secured by the full faith and credit of the state which
46 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
47 into a special fund which is hereby created in the state treasury and designated as the "Washington
48 Parish Tourist Commission Fund".
49

50 * * *

51
52 **R.S. 47:332.9. Disposition of certain collections in parish of Lafayette**

53
54 A. The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in
55 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of Lafayette under the provisions of R.S. 47:331(C)
56 and 332 shall be credited to the Bond Security and Redemption Fund and after a sufficient amount
57 is allocated from that fund to pay all the obligations secured by the full faith and credit of the state
58 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
59 funds into a special fund which is hereby created in the state treasury and designated as the
60 "Lafayette Parish Visitor Enterprise Fund".
61

62 * * *

1 **R.S. 47:332.10. Disposition of certain collections in Orleans Parish**

2
3 A. The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Orleans Parish, under the provisions of R.S. 47:331(C) and 332
5 in each fiscal year shall be credited to the Bond Security and Redemption Fund, and after a
6 sufficient amount is allocated from that fund to pay all the obligations secured by the full faith and
7 credit of the state which become due and payable within any fiscal year, the treasurer shall pay the
8 remainder of such funds into a special fund which is hereby created in the state treasury and
9 designated as the "New Orleans Metropolitan Convention and Visitors Bureau Fund".
10

11 * * *

12
13 **R.S. 47:332.11. Disposition of certain collections in Vermilion Parish**

14
15 The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in R.S.
16 ~~47:301(14)(a)~~ 47:301.3(1) in the parish of Vermilion under the provisions of R.S. 47:331(C) and
17 332 shall be credited to the Bond Security and Redemption Fund and after a sufficient amount is
18 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
19 which becomes due and payable within any fiscal year, the treasurer shall pay the remainder of
20 such monies into the Vermilion Parish Visitor Enterprise Fund. The monies in the Vermilion Parish
21 Visitor Enterprise Fund shall be used in accordance with the provisions of R.S. 47:302.23.
22

23 **R.S. 47:332.12. Disposition of certain collections in Beauregard Parish**

24
25 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
26 ~~47:301(14)(a)~~ 47:301.3(1) in the parish of Beauregard under the provisions of R.S. 47:331(C) and
27 332, as applicable, shall be credited to the Bond Security and Redemption Fund, and after a
28 sufficient amount is allocated from that fund to pay all the obligations secured by the full faith and
29 credit of the state which become due and payable within any fiscal year, the treasurer shall pay the
30 remainder of such funds into the Beauregard Parish Community Improvement Fund as provided
31 in and subject to the provisions of R.S. 47:302.24.
32

33 **R.S. 47:332.13. Disposition of certain collections in St. Tammany Parish**

34
35 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
36 ~~47:301(14)(a)~~ 47:301.3(1) in St. Tammany Parish under R.S. 47:331(C) and 332, as applicable,
37 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
38 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
39 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
40 funds into the St. Tammany Parish Fund as provided in and subject to R.S. 47:302.26.
41

42 **R.S. 47:332.14. Disposition of certain collections in Tangipahoa Parish**

43
44 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
45 ~~47:301(14)(a)~~ 47:301.3(1) in Tangipahoa Parish under R.S. 47:331(C) and 332, as applicable, shall
46 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
47 from that fund to pay all the obligations secured by the full faith and credit of the state which
48 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
49 into the Tangipahoa Parish Economic Development Fund as provided in and subject to R.S.
50 47:322.5.
51

52 **R.S. 47:332.16. Disposition of certain collections in Ouachita Parish**

53
54 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
55 ~~47:301(14)(a)~~ 47:301.3(1) in Ouachita Parish under R.S. 47:331(C) and 332, as applicable, shall
56 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
57 from that fund to pay all the obligations secured by the full faith and credit of the state which
58 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
59 into the Ouachita Parish Visitor Enterprise Fund as provided in and subject to R.S. 47:302.7.

1 **R.S. 47:332.17. Disposition of certain collections in Pointe Coupee Parish**

2
3 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
4 ~~47:301(14)(a)~~ 47:301.3(1) in Pointe Coupee Parish under the provisions of R.S. 47:331(C) and
5 332 shall be credited to the Bond Security and Redemption Fund and after a sufficient amount is
6 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
7 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
8 monies into the Pointe Coupee Parish Visitor Enterprise Fund. The monies in the Pointe Coupee
9 Parish Visitor Enterprise Fund shall be used in accordance with the provisions of R.S. 47:302.28.
10

11 **R.S. 47:332.18. Disposition of certain collections in Iberville Parish**

12
13 A. The avails of the tax imposed by R.S. 47:302, the avails of the tax imposed by R.S.
14 47:321, and the avails of the tax imposed by R.S. 47:331 from the sales of services as defined in
15 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of Iberville under the provisions of R.S. 47:302(C),
16 321(C), 322, 331(C), and 332, as applicable, shall be credited to the Bond Security and Redemption
17 Fund, and after a sufficient amount is allocated from that fund to pay all the obligations secured
18 by the full faith and credit of the state which become due and payable within any fiscal year, the
19 treasurer shall pay the remainder of such funds into a special fund which is hereby created in the
20 state treasury and designated as the "Iberville Parish Visitor Enterprise Fund".
21

22 * * *

23
24 **R.S. 47:332.19. Disposition of certain collections in West Baton Rouge Parish**

25
26 A. The avails of the tax imposed by R.S. 47:302, the avails of the tax imposed by R.S.
27 47:321, and the avails of the tax imposed by R.S. 47:331 from the sales of services as defined in
28 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of West Baton Rouge under the provisions of R.S.
29 47:302(C), 321(C), 331(C), and 332, as applicable, shall be credited to the Bond Security and
30 Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the
31 obligations secured by the full faith and credit of the state which become due and payable within
32 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is
33 hereby created in the state treasury and designated as the "West Baton Rouge Parish Visitor
34 Enterprise Fund".
35

36 * * *

37
38 **R.S. 47:332.20. Disposition of certain collections in St. Landry Parish**

39
40 A. The avails of the tax imposed by R.S. 47:302, the avails of the tax imposed by R.S.
41 47:321, and the avails of the tax imposed by R.S. 47:331 from the sales of services as defined in
42 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of St. Landry under the provisions of R.S. 47:302(C),
43 321(C), 322, 331(C), and 332, as applicable, shall be credited to the Bond Security and Redemption
44 Fund, and after a sufficient amount is allocated from that fund to pay all the obligations secured
45 by the full faith and credit of the state which become due and payable within any fiscal year, the
46 treasurer shall pay the remainder of such funds into a special fund which is hereby created in the
47 state treasury and designated as the "St. Landry Parish Historical Development Fund No. 1". All
48 unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the
49 fund. The monies in the fund shall be invested by the treasurer in the same manner as the monies
50 in the state general fund, and all interest earned shall be deposited in the state general fund. The
51 monies in the fund shall be used solely as provided by Subsection B of this Section and only in the
52 amounts appropriated by the legislature.
53

54 * * *

55
56 **R.S. 47:332.21. Disposition of certain collections in Avoyelles Parish**

57
58 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
59 ~~47:301(14)(a)~~ 47:301.3(1) in Avoyelles Parish under the provisions of R.S. 47:331(C) and 332
60 shall be credited to the Bond Security and Redemption Fund and after a sufficient amount is
61 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
62 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such

1 funds into the Avoyelles Parish Visitor Enterprise Fund. The monies in the Avoyelles Parish
2 Visitor Enterprise Fund shall be used in accordance with the provisions of R.S. 47:302.6.
3

4 **R.S. 47:332.22. Disposition of certain collections in St. Bernard Parish**
5

6 A. The avails of the tax imposed by R.S. 47:302 and the avails of the tax imposed by R.S.
7 47:331 from the sales of services as defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of St.
8 Bernard under the provisions of R.S. 47:302(C), 331(C), and 332, as applicable, shall be credited
9 to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that
10 fund to pay all the obligations secured by the full faith and credit of the state which become due
11 and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special
12 fund which is hereby created in the state treasury and designated as the "St. Bernard Parish
13 Enterprise Fund".
14

15 * * *

16
17 **R.S. 47:332.23. Disposition of certain collections in St. James Parish**
18

19 A. The avails of the tax imposed by R.S. 47:302 and the avails of the tax imposed by R.S.
20 47:331 from the sales of services as defined in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in the parish of St.
21 James under the provisions of R.S. 47:302(C), 331(C), and 332, as applicable, shall be credited to
22 the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund
23 to pay all the obligations secured by the full faith and credit of the state which become due and
24 payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special
25 fund which is hereby created in the state treasury and designated as the "St. James Parish Enterprise
26 Fund".
27

28 * * *

29
30 **R.S. 47:332.24. Disposition of certain collections in St. Charles Parish**
31

32 The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in R.S.
33 ~~47:301(14)(a)~~ 47:301.3(1) in the parish of St. Charles under the provisions of R.S. 47:331(C) and
34 332 shall be credited to the Bond Security and Redemption Fund and after a sufficient amount is
35 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
36 which becomes due and payable within any fiscal year, the treasurer shall pay the remainder of
37 such monies into the St. Charles Parish Enterprise Fund. The monies in the St. Charles Parish
38 Enterprise Fund shall be used in accordance with the provisions of R.S. 47:302.11(B).
39

40 **R.S. 47:332.25. Disposition of certain collections in West Carroll Parish**
41

42 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
43 ~~47:301(14)(a)~~ 47:301.3(1) in West Carroll Parish under the provisions of R.S. 47:331(C) and 332,
44 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
45 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
46 of the state which become due and payable within any fiscal year, the treasurer shall pay the
47 remainder of such funds into the West Carroll Parish Visitor Enterprise Fund as provided in and
48 subject to the provisions of R.S. 47:302.31.
49

50 **R.S. 47:332.26. Disposition of certain collections in East Carroll Parish**
51

52 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
53 ~~47:301(14)(a)~~ 47:301.3(1) in East Carroll Parish under the provisions of R.S. 47:331(C) and 332,
54 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
55 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
56 of the state which become due and payable within any fiscal year, the treasurer shall pay the
57 remainder of such funds into the East Carroll Parish Visitor Enterprise Fund as provided in and
58 subject to the provisions of R.S. 47:302.32.

1 **R.S. 47:332.27. Disposition of certain collections in Tensas Parish**
2

3 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
4 ~~47:301(14)(a)~~ 47:301.3(1) in Tensas Parish under the provisions of R.S. 47:331(C) and 332, as
5 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
6 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
7 of the state which become due and payable within any fiscal year, the treasurer shall pay the
8 remainder of such funds into the Tensas Parish Visitor Enterprise Fund as provided in and subject
9 to the provisions of R.S. 47:302.33.
10

11 **R.S. 47:332.28. Disposition of certain collections in Allen Parish**
12

13 The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in R.S.
14 ~~47:301(14)(a)~~ 47:301.3(1) in Allen Parish under the provisions of R.S. 47:331(C) and 332 shall
15 be credited to the Bond Security and Redemption Fund and after a sufficient amount is allocated
16 from that fund to pay all of the obligations secured by the full faith and credit of the state which
17 become due and payable within any fiscal year, the treasurer shall pay the remainder of such
18 monies into the Allen Parish Capital Improvements Fund created pursuant to R.S. 47:302.36. The
19 monies in the fund shall be used in accordance with the provisions of R.S. 47:302.36.
20

21 **R.S. 47:332.29. Disposition of certain collections in Sabine Parish**
22

23 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
24 ~~47:301(14)(a)~~ 47:301.3(1) in Sabine Parish under the provisions of R.S. 47:331(C) and 332, as
25 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
26 amount is allocated from that fund to pay all the obligations secured by the full faith and credit of
27 the state which become due and payable within any fiscal year, the treasurer shall pay the
28 remainder of such funds into the Sabine Parish Tourism Improvement Fund as provided in and
29 subject to the provisions of R.S. 47:302.37.
30

31 **R.S. 47:332.30. Disposition of certain collections in Calcasieu Parish**
32

33 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
34 ~~47:301(14)(a)~~ 47:301.3(1) in Calcasieu Parish under the provisions of R.S. 47:331(C) and 332, as
35 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
36 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
37 of the state which become due and payable within any fiscal year, the treasurer shall pay the avails
38 from the sales of such services in Ward 3 of Calcasieu Parish into the Lake Charles Civic Center
39 Fund as provided in and subject to the provisions of R.S. 47:322.11, the avails from the sales of
40 such services in Wards 4, 5, 6, and 7 of Calcasieu Parish into the West Calcasieu Community
41 Center Fund as provided in and subject to the provisions of R.S. 47:302.12, and the avails from
42 the sales of such services in Wards 1, 2, and 8 of Calcasieu Parish into the Calcasieu Visitor
43 Enterprise Fund as provided in and subject to the provisions of R.S. 47:302.14.
44

45 **R.S. 47:332.31. Disposition of certain collections in Cameron Parish**
46

47 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
48 ~~47:301(14)(a)~~ 47:301.3(1) in Cameron Parish under the provisions of R.S. 47:331(C) and 332, as
49 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
50 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
51 of the state which become due and payable within any fiscal year, the treasurer shall pay the
52 remainder of such funds into the Cameron Parish Tourism Development Fund as provided in and
53 subject to the provisions of R.S. 47:302.25.
54

55 **R.S. 47:332.32. Disposition of certain collections in Jefferson Davis Parish**
56

57 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
58 ~~47:301(14)(a)~~ 47:301.3(1) in Jefferson Davis Parish under the provisions of R.S. 47:331(C) and
59 332, as applicable, shall be credited to the Bond Security and Redemption Fund, and after a
60 sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith
61 and credit of the state which become due and payable within any fiscal year, the treasurer shall pay

1 the remainder of such funds into the Jefferson Davis Parish Visitor Enterprise Fund as provided in
2 and subject to the provisions of R.S. 47:302.38.
3

4 **R.S. 47:332.33. Disposition of certain collections in Winn Parish**
5

6 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
7 ~~47:301(14)(a)~~ 47:301.3(1) in Winn Parish under the provisions of R.S. 47:331(C) and 332, as
8 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
9 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
10 of the state which become due and payable within any fiscal year, the treasurer shall pay the
11 remainder of such funds into the Winn Parish Tourism Fund as provided in and subject to the
12 provisions of R.S. 47:302.16.
13

14 **R.S. 47:332.34. Disposition of certain collections in Morehouse Parish**
15

16 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
17 ~~47:301(14)(a)~~ 47:301.3(1) in Morehouse Parish under the provisions of R.S. 47:331(C) and 332,
18 as applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
19 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
20 of the state which become due and payable within any fiscal year, the treasurer shall pay the
21 remainder of such funds into the Bastrop Municipal Center Fund as provided in and subject to the
22 provisions of R.S. 47:322.17.
23

24 **R.S. 47:332.35. Disposition of certain collections in Plaquemines Parish**
25

26 The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in R.S.
27 ~~47:301(14)(a)~~ 47:301.3(1) in Plaquemines Parish under the provisions of R.S. 47:331(C) and 332
28 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
29 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
30 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
31 monies into the Plaquemines Parish Visitor Enterprise Fund. The monies shall be appropriated
32 and used in accordance with the provisions of R.S. 47:302.40.
33

34 **R.S. 47:332.36. Disposition of certain collections in Livingston Parish**
35

36 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
37 ~~47:301(14)(a)~~ 47:301.3(1) in Livingston Parish under the provisions of R.S. 47:331(C) and 332
38 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
39 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
40 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
41 funds into the Livingston Parish Tourism and Economic Development Fund as provided in and
42 subject to the provisions of R.S. 47:302.41.
43

44 **R.S. 47:332.37. Disposition of certain collections in the town of Homer in Claiborne Parish**
45

46 The avails of the tax imposed by this Chapter from the sales of services as defined by R.S.
47 ~~47:301(14)(a)~~ 47:301.3(1) in the town of Homer in Claiborne Parish under the provisions of R.S.
48 47:331(C) and 332 shall be credited to the Bond Security and Redemption Fund, and after a
49 sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith
50 and credit of the state which become due and payable within any fiscal year, the treasurer shall pay
51 the remainder of such funds into the Town of Homer Economic Development Fund as provided in
52 and subject to R.S. 47:302.42.
53

54 **R.S. 47:332.38. Disposition of certain collections in Union Parish**
55

56 The avails of the tax imposed by this Chapter from the sales of services as defined in R.S.
57 ~~47:301(14)(a)~~ 47:301.3(1) in Union Parish under the provisions of R.S. 47:331(C) and 332 shall
58 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
59 from that fund to pay all the obligations secured by the full faith and credit of the state which
60 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
61 into the Union Parish Visitor Enterprise Fund as provided in and subject to the provisions of R.S.
62 47:302.43.

1 **R.S. 47:332.39. Disposition of certain collections in Terrebonne Parish**

2
3 A. The avails of the tax imposed by this Chapter from the sales of services as defined in
4 R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Terrebonne Parish under the provisions of R.S. 47:331(C) and
5 332 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
6 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
7 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
8 funds into a special fund which is hereby created in the state treasury and designated as the
9 "Terrebonne Parish Visitor Enterprise Fund".

10
11 * * *

12
13 **R.S. 47:332.40. Disposition of certain collections in St. Mary Parish**

14
15 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
16 ~~47:301(14)(a)~~ 47:301.3(1) in St. Mary Parish under the provisions of R.S. 47:331(C) and 332, as
17 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
18 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
19 of the state which become due and payable within any fiscal year, the treasurer shall pay the
20 remainder of such funds into the St. Mary Parish Visitor Enterprise Fund as provided in and subject
21 to the provisions of R.S. 47:302.44.

22
23 **R.S. 47:332.41. Disposition of certain collections in West Feliciana Parish**

24
25 The avails of the tax imposed by this Chapter from the sales of services as defined by R.S.
26 ~~47:301(14)(a)~~ 47:301.3(1) in West Feliciana Parish under the provisions of R.S. 47:331(C) and
27 332 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
28 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
29 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
30 funds into the St. Francisville Economic Development Fund as provided in and subject to R.S.
31 47:302.46.

32
33 **R.S. 47:332.42. Disposition of certain collections in East Feliciana Parish**

34
35 The avails of the tax imposed by this Chapter from the sales of services as defined by R.S.
36 ~~47:301(14)(a)~~ 47:301.3(1) in East Feliciana Parish under the provisions of R.S. 47:331(C) and 332
37 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
38 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
39 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
40 funds into the East Feliciana Tourist Commission Fund as provided in and subject to R.S.
41 47:302.47.

42
43 **R.S. 47:332.43. Disposition of certain collections in Lincoln Parish**

44
45 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
46 ~~47:301(14)(a)~~ 47:301.3(1) in Lincoln Parish under the provisions of R.S. 47:331(C) and 332 shall
47 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
48 from that fund to pay all the obligations secured by the full faith and credit of the state which
49 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
50 into the Lincoln Parish Municipalities Fund as provided in and subject to the provisions of R.S.
51 47:322.33.

52
53 **R.S. 47:332.44. Disposition of certain collections in Madison and Richland Parishes**

54
55 A.(1) The avails of the tax imposed by R.S. 47:331 from the sales of services as defined
56 in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Madison Parish under the provisions of R.S. 47:331(C) and
57 332, as applicable, shall be credited to the Bond Security and Redemption Fund, and after a
58 sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith
59 and credit of the state which become due and payable within any fiscal year, the treasurer shall pay
60 the remainder of such funds into a special fund which is hereby created in the state treasury and
61 designated as the "Madison Parish Visitor Enterprise Fund".

1 * * *

2
3 B.(1) The avails of the tax imposed by R.S. 47:331 from the sales of services as defined
4 in R.S. ~~47:301(14)(a)~~ 47:301.3(1) in Richland Parish under the provisions of R.S. 47:331(C) and
5 332, as applicable, shall be credited to the Bond Security and Redemption Fund, and after a
6 sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith
7 and credit of the state which become due and payable within any fiscal year, the treasurer shall pay
8 the remainder of such funds into a special fund which is hereby created in the state treasury and
9 designated as the "Richland Parish Visitor Enterprise Fund".
10

11 * * *

12
13 **R.S. 47:332.45. Disposition of certain collections in Red River Parish**
14

15 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
16 ~~47:301(14)(a)~~ 47:301.3(1) in Red River Parish under the provisions of R.S. 47:331(C) and 332
17 shall be credited to the Bond Security and Redemption Fund and after a sufficient amount is
18 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
19 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
20 funds into the Red River Visitor Enterprise Fund as provided in and subject to the provisions of
21 R.S. 47:302.45.
22

23 **R.S. 47:332.46. Disposition of certain collections in LaSalle Parish**
24

25 The avails of the tax imposed by R.S. 47:331 from the sale of services as defined in R.S.
26 ~~47:301(14)(a)~~ 47:301.3(1) in LaSalle Parish under the provisions of R.S. 47:331(C) and 332 shall
27 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
28 from that fund to pay all of the obligations secured by the full faith and credit of the state which
29 become due and payable within any fiscal year, the treasurer shall pay the remainder of such
30 monies into the LaSalle Economic Development District Fund. The monies shall be appropriated
31 and used in accordance with the provisions of R.S. 47:322.35.
32

33 **R.S. 47:332.47. Disposition of certain collections in Evangeline Parish**
34

35 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
36 ~~47:301(14)(a)~~ 47:301.3(1) in Evangeline Parish under the provisions of R.S. 47:331(C) and 332
37 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
38 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
39 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
40 funds into the Evangeline Visitor Enterprise Fund as provided in and subject to the provisions of
41 R.S. 47:302.49.
42

43 **R.S. 47:332.48. Disposition of certain collections in the city of Baker**
44

45 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
46 ~~47:301(14)(a)~~ 47:301.3(1) in the city of Baker under the provisions of R.S. 47:331(C) and 332
47 shall be credited to the Bond Security and Redemption Fund and after a sufficient amount is
48 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
49 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
50 funds into the Baker Economic Development Fund as provided in and subject to the provisions of
51 R.S. 47:302.50.
52

53 **R.S. 47:332.49. Disposition of certain collections in Bienville Parish**
54

55 The avails of the tax imposed by this Chapter from the sales of services as defined in R.S.
56 ~~47:301(14)(a)~~ 47:301.3(1) in Bienville Parish under the provisions of R.S. 47:331(C) and 332
57 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
58 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
59 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
60 funds into the Bienville Parish Tourism and Economic Development Fund as provided in and
61 subject to the provisions of R.S. 47:302.51.
62

1 **R.S. 47:332.51. Disposition of certain collections in Concordia Parish**

2
3 The avails of the tax imposed by this Chapter from the sales of services as defined in R.S.
4 ~~47:301(14)(a)~~ 47:301.3(1) in Concordia Parish under the provisions of R.S. 47:331(C) and 332
5 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
6 allocated from that fund to pay all the obligations secured by the full faith and credit of the state
7 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
8 funds into the Concordia Parish Economic Development Fund as provided in and subject to the
9 provisions of R.S. 47:302.53.
10

11 **R.S. 47:332.52. Disposition of certain collections in Lafourche Parish**

12
13 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
14 ~~47:301(14)(a)~~ 47:301.3(1) in Lafourche Parish under the provisions of R.S. 47:331(C) and 332
15 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is
16 allocated from that fund to pay all of the obligations secured by the full faith and credit of the state
17 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
18 funds into the Lafourche Parish Association for Retarded Citizens (ARC) Training and
19 Development Fund as provided in and subject to the provisions of R.S. 47:322.46.
20

21 **R.S. 47:332.53. Disposition of certain collections in Webster Parish**

22
23 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
24 ~~47:301(14)(a)~~ 47:301.3(1) in Webster Parish under the provisions of R.S. 47:331(C) and 332. as
25 applicable, shall be credited to the Bond Security and Redemption Fund, and after a sufficient
26 amount is allocated from that fund to pay all of the obligations secured by the full faith and credit
27 of the state which become due and payable within any fiscal year, the treasurer shall pay the
28 remainder of such funds into the Webster Parish Convention and Visitors Commission Fund as
29 provided in and subject to the provisions of R.S. 47:302.15.
30

31 **R.S. 47:332.54. Disposition of certain collections in Grant Parish**

32
33 The avails of the tax imposed by R.S. 47:331 from the sales of services as defined in R.S.
34 ~~47:301(14)(a)~~ 47:301.3(1) in Grant Parish under the provisions of R.S. 47:331(C) and 332 shall
35 be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
36 from that fund to pay all the obligations secured by the full faith and credit of the state which
37 become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds
38 into the Grant Parish Economic Development Fund as provided in and subject to the provisions of
39 R.S. 47:302.55.
40

41 **R.S. 47:332.55. Disposition of certain collections in Orleans Parish**

42
43 Notwithstanding the provisions of R.S. 47:332.10, the avails of the tax imposed by R.S.
44 47:331 from the sales of services as defined in ~~47:301(14)(a)~~ 47:301.3(1) collected from hotels as
45 defined in ~~47:301(6)(a)(ii)~~ 47:301(6)(b) in Orleans Parish under the provisions of R.S. 47:331(C)
46 and 332 shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount
47 is allocated from that fund to pay all the obligations secured by the full faith and credit of the state
48 which become due and payable within any fiscal year, the treasurer shall pay the remainder of such
49 funds into the New Orleans Quality of Life Fund as provided in and subject to the provisions of
50 R.S. 47:302.56.

ACT 82

ENROLLED

2025 Regular Session

HOUSE BILL NO. 374

BY REPRESENTATIVE MCFARLAND

La. State Law Institute
PRINTER'S COPY

Edits To: RS 47 Pgs. 1-4

Note: - CONFLICTS W/ REPEAL OF
340.1(A)(4)(b)(iv) by ACT 433; NOTE
THIS ACT & PRINT THAT ACT PER ATTACHED
CONFLICT CERT.
- MERGE w/ ACT 433

AN ACT

To amend and reenact R.S. ~~47:340.1(A)~~ and to enact R.S. 47:340.1(G), relative to collection and remittance of sales and use taxes; to provide for the collection and remittance of taxes on certain remote sales; to provide for definitions; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:340.1(A) is hereby amended and reenacted and R.S. 47:340.1(G) is hereby enacted to read as follows:

§340.1. Marketplace facilitators; collection and remittance of state and local sales and use tax

A. Definitions. For purposes of this Section, the following words and phrases shall have the following meanings, unless the context clearly indicates otherwise:

(1) "Accommodations intermediary" means a person other than the owner, operator, or manager of a sleeping room, cottage, cabin, room, suite, condominium, townhouse, rental house, or other accommodation who facilitates the furnishing of an accommodation to a transient guest through a marketplace owned, operated, or otherwise controlled by the person. An accommodations intermediary shall be considered a "marketplace facilitator" pursuant to the provisions of Subparagraph (1)(a) of this Subsection. An accommodations intermediary shall not include any person included in Subparagraph (1)(b) of this Subsection.

(1)(2) "Affiliate" means an entity that owns more than five percent of the other entity or both entities are subject to the control of a common entity that owns more than five percent of each of the other entities.

1 ~~(2)~~(3) "Commission" means the Louisiana Sales and Use Tax Commission
2 for Remote Sellers set forth in this Chapter.

3 (6) ~~(3)~~(4) "Marketplace" means any physical or electronic platform or forum,
4 owned, operated, or otherwise controlled by the marketplace facilitator, through
5 which a marketplace seller may sell or offer for sale tangible personal property,
6 digital products, or sales of services for delivery into Louisiana.

7 (7) ~~(4)~~(a) ~~(5)~~(a) "Marketplace facilitator" means any person, including an
8 accommodations intermediary, that facilitates a sale for a marketplace seller through
9 a marketplace, owned, operated, or otherwise controlled by the person, by any of the
10 following:

11 (i) Offering for sale through any means, by a marketplace seller, tangible
12 personal property or sales of services for delivery into Louisiana.

13 (ii) Collecting payment from the purchaser and transmitting all or part of the
14 payment to the marketplace seller, regardless of whether the person receives
15 compensation or other consideration in exchange for facilitating the sale or providing
16 any other service directly or indirectly through any agreement or arrangement with
17 one or more third parties.

18 (b) "Marketplace facilitator" shall not include any of the following:

19 (i) A payment processor that only handles the processing of payments
20 between the marketplace facilitator and the purchaser.

21 (ii) A platform or forum that provides advertising services, including listing
22 products for sale, so long as the advertising service platform or forum does not also
23 engage directly or indirectly through one or more affiliated persons in the activities
24 described in Item (a)(ii) of this Paragraph.

25 (iii) A derivatives clearing organization, a designated contract market,
26 foreign board of trade or swap execution facility, registered with the Commodity
27 Futures Trading Commission (CFTC registered platforms), and any clearing
28 members, futures commission merchants, or brokers when using the services of
29 CFTC registered platforms.

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(iv) Any person who offers or facilitates the furnishing of sleeping rooms, cottages or cabins by hotels or who offers or facilitates the furnishing of rental cars by rental car companies.

(v) Shared hotel brand.

(8) (5)(21) "Marketplace seller" means a person who sells or offers for sale tangible personal property, digital products, or sales of services for delivery into Louisiana through a marketplace that is owned, operated, or controlled by a marketplace facilitator.

(9) (6)(2) "Remote sale" means a sale made by a remote seller or a sale facilitated by a marketplace facilitator.

(10) (7)(8) "Remote seller" means a seller who sells for sale at retail, use, consumption, distribution, or for storage to be used for consumption or distribution any taxable tangible personal property, ^{digital} products transferred electronically, or services for delivery within Louisiana, but does not have a physical presence in Louisiana.

(11) (8)(9) "Secretary" means the secretary of the Department of Revenue.

(4) (10) "Local occupancy tax" means a tax levied by a local taxing authority upon the furnishing or occupancy of sleeping rooms, hotel rooms, motel rooms, overnight camping facilities, or any other similar accommodation or establishment authorized under the Louisiana Revised Statutes of 1950, including but not limited to Title 33 and Title 47, to levy occupancy taxes.

(5) (11) "Local taxing authority" means parishes, municipalities, special taxing districts, political subdivisions, parish governing bodies, and commissions created pursuant to R.S. 33:4574(B) that are authorized under the Louisiana Revised Statutes of 1950, including but not limited to Title 33 and Title 47, to levy occupancy taxes.

(12) "Shared hotel brand" means an identifying trademark that an owner, operator, or manager is expressly licensed to operate a hotel under, in accordance with the terms of a hotel franchise or management agreement.

* * *

CONFLICTS w/ ACT 433.
NOTE THIS ACT PRINT THAT ACT
PER ATTACHED CONFLICT CERT.

[MERGE w/ ACT 433]

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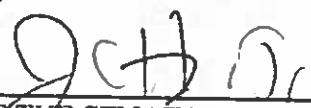
G. Beginning January 1, 2026, an accommodations intermediary remitting sales and use taxes to the ^CCommission as a marketplace facilitator shall also remit hotel and motel occupancy taxes due upon the furnishing of sleeping rooms, cottages, or cabins by hotels to the ^CCommission subject to the same rules, administration, and rights in this Chapter.

* * *

Section 2. This Act shall become effective on July 1, 2025.



SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 4, 2025



LOUISIANA STATE LAW INSTITUTE

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July 28, 2025

Ms. Yolanda Dixon
Secretary of the Senate
P.O. Box 94183
Baton Rouge, LA 70804

Ms. Michelle Fontenot
Clerk of the House of Representatives
P.O. Box 94062
Baton Rouge, LA 70804

RE: Request for Certification of Conflict for Act Nos. 82 and 433 of the 2025 Regular Session

Ms. Dixon and Ms. Fontenot:

Act Nos. 82 and 433 amend certain definitions in R.S. 47:340.1 concerning marketplace facilitators and the collection and remittance of state and local sales and use tax. Both Acts also contain a special effective date of July 1, 2025. Act 433, however, repeals R.S. 47:340.1(A)(4)(b)(iv), whereas Act 82 retains this provision, redesignates it as Item (A)(5)(b)(iv), and amends its substance. As a result, these two Acts appear to conflict.

Pursuant to R.S. 24:252(B), please certify which of these Acts was enacted last and jointly direct the Law Institute to incorporate into the Revised Statutes the text of the provision of law last enacted. A certification reply form is included for your convenience.

Sincerely,

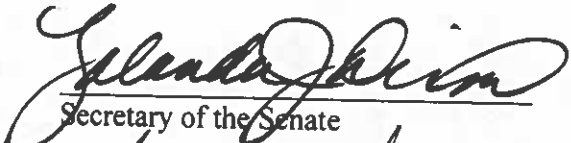
A handwritten signature in cursive script that reads "Mallory".

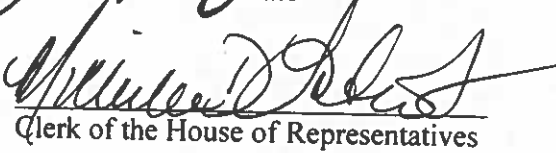
Mallory Chatelain Waller
Revisor of Statutes

CONFLICT CERTIFICATION
[R.S. 24:252(B)]

Pursuant to R.S. 24:252(B), in response to the notification by the Louisiana State Law Institute of a conflict between two or more legislative acts, dated July 28, 2025, the Secretary of the Senate and the Clerk of the House of Representatives do hereby certify that:

As between Acts 82 and 433 of the 2025 Regular Session, affecting LS 47:340.1, Act 433 was enacted last, and the Louisiana State Law Institute is jointly directed to incorporate into the Revised Statutes the text of Act 433.


Secretary of the Senate


Clerk of the House of Representatives

Date July 30, 2025

ACT 433

2025 Regular Session

L.A. State Law Institute
PRINTER'S COPY

ENROLLED

SENATE BILL NO. 162

Edits To: RS 47 Pgs. 4, 7

BY SENATOR REESE

Note: - MERGE w/ ACT 384 + 82 - NOTE § 3
- REPEAL CONFLICTS w/ ACT 82; NOTE THAT ACT #
PRINT THIS ACT PER ATTACHED CONFLICT CERT

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

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AN ACT

To amend and reenact R.S. 47:301(4)(k)(i), 302(V)(1) and (2), 339(A)(2), (B)(6) and (7), 340(G)(6)(a) and (H), and 340.1(A)(7) and (C)(2), to enact R.S. 47:340(G)(6)(d), and to repeal R.S. 47:340.1(A)(4)(b)(iv), relative to sales and use tax; to provide for the collection and administration of sales and use tax; to provide for definitions; to provide relative to dealers; to provide for the Louisiana Sales and Use Tax Commission for Remote Sellers; to provide for vendor's compensation; to provide relative to marketplace facilitators; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:301(4)(k)(i), 302(V)(1) and (2), 339(A)(2), (B)(6) and (7), 340(G)(6)(a) and (H) and 340.1(A)(7) and (C)(2) are hereby amended and reenacted and R.S. 47:340(G)(6)(d) is hereby enacted to read as follows:

§301. Definitions

* * *

(4) "Dealer" includes every person who manufactures or produces tangible personal property or digital products for sale at retail, for use, or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined to mean:

* * *

(k)(i) Any person who sells for delivery into Louisiana tangible personal property, ~~products transferred electronically~~ **digital products**, or services, and who does not have a physical presence in Louisiana, if during the previous or current calendar year the person's gross revenue for sales delivered into Louisiana has exceeded one hundred thousand dollars from sales of tangible personal property, ~~products transferred electronically~~ **digital products**, or services.

* * *

MERGE w/ ACT 384

1 ~~(ii) Solicits business and develops and maintains a market in Louisiana~~
2 ~~through an agent, salesman, independent contractor, solicitor, or other representative~~
3 ~~pursuant to an agreement with a Louisiana resident or business, hereinafter referred~~
4 ~~to collectively as an "affiliated agent", under which the affiliated agent, for a~~
5 ~~commission, referral fee, or other consideration of any kind engages in activities in~~
6 ~~this state that inure to the benefit of the person in the person's development or~~
7 ~~maintenance of a market for its goods or services in the state, to the extent that those~~
8 ~~activities of the affiliated agent are sufficient to satisfy the nexus requirement of the~~
9 ~~United States Constitution. For purposes of this Subparagraph, such activities of the~~
10 ~~affiliated agent shall include referral of potential customers to the person, either~~
11 ~~directly or indirectly, whether by link on an internet website or otherwise.~~

12 ~~(c) In addition to those persons established as dealers according to~~
13 ~~Subparagraph (b) of this Paragraph, the provisions of this Subsection shall be~~
14 ~~presumed by a taxing authority to apply to any person who holds a substantial~~
15 ~~ownership interest, directly or through a subsidiary, in a retailer maintaining sales~~
16 ~~locations in Louisiana, or to any person who is owned in whole or in substantial part~~
17 ~~by a retailer maintaining sales locations in Louisiana, or by a parent or subsidiary~~
18 ~~thereof. For purposes of this Paragraph, "substantial ownership interest" means~~
19 ~~affiliated persons with respect to each other where one of such persons has an~~
20 ~~ownership interest of more than five percent, whether direct or indirect, in the other,~~
21 ~~or where an ownership interest of more than five percent, whether direct or indirect,~~
22 ~~is held in each of such persons by another person or by a group of other persons~~
23 ~~which are affiliated persons with respect to each other.~~

24 (2) A dealer, as defined in and for the purposes of this Subsection, shall file
25 all applicable sales and use tax returns and remittances through the electronic filing
26 options available for such purposes. If neither the dealer nor any of its affiliates as
27 defined in R.S. 47:340.1 meet the economic nexus thresholds set forth in R.S.
28 ~~47:301(4)(m)(i)(aa) or (bb)~~ R.S. 47:301(4)(k)(i), the dealer may collect the tax
29 authorized by Paragraph (K)(5) of this Section. If either the dealer or any of its
30 affiliates as defined in R.S. 47:340.1 meet the economic nexus thresholds set forth

1 in R.S. ~~47:301(4)(m)(i)(aa) or (bb)~~ R.S. 47:301(4)(k)(i), the dealer shall collect state
2 and local sales and use tax on remote sales for delivery into the state and remit to the
3 Louisiana Sales and Use Tax Commission for Remote Sellers.

4 * * *

5 §339. Louisiana Sales and Use Tax Commission for Remote Sellers

6 A. The Louisiana Sales and Use Tax Commission for Remote Sellers,
7 hereinafter referred to as "commission", is created and established within the
8 Department of Revenue for the administration and collection of the sales and use tax
9 imposed by the state and political subdivisions with respect to remote sales. The
10 commission shall:

11 * * *

12 (2) Serve as the single entity in Louisiana to require remote sellers and their
13 designated agents to collect from customers and remit to the commission sales and
14 use taxes on remote sales sourced to Louisiana on the uniform Louisiana state and
15 local sales and use tax base established by Louisiana law in accordance with
16 federal law with respect to ~~any federal law as may be enacted by the United States~~
17 ~~Congress authorizing states to require remote sellers to collect and remit state and~~
18 ~~local sales and use taxes on their sales in each state or a decision by the United States~~
19 ~~Supreme Court overrules the physical presence requirement for a remote seller to~~
20 ~~collect and remit state and local sales and use tax on remote sales for delivery into~~
21 ~~the state, except those remote sellers who qualify for exceptions as may be provided~~
22 ~~by federal law.~~

23 * * *

24 B. As used in this Chapter, unless the context clearly indicates otherwise, the
25 following terms shall be defined as follows:

26 (5) ~~The term "person"~~ "Person" shall have...

27 (6) ~~The term~~ ^R "remote sale" means a sale that is made by a remote seller for
28 delivery into Louisiana. ~~The term "non-remote sale" means a sale that is not a remote~~
29 ~~sale.~~

30 (7) ~~The term~~ ^R "remote seller" means a seller who sells for sale at retail, use,

1 consumption, distribution, or for storage to be used for consumption or distribution
2 any tangible personal property, ~~products transferred electronically~~ **digital products**,
3 or services for delivery within Louisiana, but does not have physical presence in
4 Louisiana. The term "remote seller" includes "marketplace facilitators" as defined
5 by R.S. 47:340.1. ~~The term "non-remote seller" means a seller that is not a remote~~
6 ~~seller.~~

7 * * *

8 §340. Louisiana Sales and Use Tax Commission for Remote Sellers; members;
9 powers

10 * * *

11 G. The commission shall have the power, duty, and authority:

12 * * *

13 (6) To require remote sellers and qualifying nonremote sellers to register with
14 the commission.

15 (a) No later than thirty calendar days after surpassing either of the criteria of
16 ~~R.S. 47:301(4)(m)(i)~~ R.S. 47:301(4)(k)(i), a remote seller shall submit an application
17 for approval to collect state and local sales and use tax on remote sales for delivery
18 into Louisiana to the commission on a form prescribed by the commission. A remote
19 seller shall commence collection of state and local sales and use tax, once notified
20 the commission has approved the application, no later than sixty days after
21 surpassing either of the criteria of ~~R.S. 47:301(4)(m)(i)~~ R.S. 47:301(4)(k)(i).

22 * * *

23 (d) Vendor's compensation shall be allowed as a deduction against tax
24 due if the return is filed timely on or before the twentieth day of the month
25 following the month of collection and all tax shown due on the return is remitted
26 on or before the twentieth day of the month following the month of collection.
27 The commission shall apply each taxing jurisdiction's specific rate of vendor's
28 compensation as a deduction against tax due and shall reduce the monthly
29 distribution provided for by Paragraph (E)(2) of this Section accordingly.

30 * * *

IDENTICAL TO ACT 327

1 H. Nothing in this Chapter shall be construed to:

2 ~~(1) Authorize or require any expenditure unless and until a federal law~~
3 ~~authorizing states to require remote sellers and their agents to collect state and local~~
4 ~~sales and use taxes on their sales in each state has been enacted and becomes~~
5 ~~effective or a decision by the United States Supreme Court overrules the physical~~
6 ~~presence requirement for a remote seller to collect and remit state and local sales and~~
7 ~~use tax on remote sales for delivery into the state.~~

8 ~~(2) Limit the right of local taxing authorities to levy and collect sales and use~~
9 ~~taxes as provided in the Constitution of Louisiana, statutory law, and jurisprudence.~~

10 ~~(3) Authorize the commission to exercise any right or perform any function~~
11 ~~presently exercised by local sales and use tax authorities under present law except~~
12 ~~as provided in contracts entered into pursuant to R.S. 47:339.1.~~

13 ~~(4) Create, repeal, or amend any local tax exclusions or exemptions.~~

14 ~~(5) Authorize the commission to grant local tax amnesty.~~

15 ~~(6)~~(1) Authorize the commission to promulgate rules, regulations, issue
16 private letter rulings or give to dealers or taxpayers other advice that is inconsistent
17 with the Constitution of Louisiana, statutory law, or controlling jurisprudence.

18 ~~(7)~~(2) Require local taxing authorities to make refunds, give tax credit, waive
19 penalties, or waive audit costs.

20 ~~(8) Repeal or amend any provisions of any local tax ordinances.~~

21 ~~(9) Extend to any local taxes any state exclusions, exemptions, credits,~~
22 ~~rebates, or other tax relief provisions that do not presently apply to local taxes.~~

23 ~~(10) Repeal or amend any provision of the Uniform Local Sales Tax Code,~~
24 ~~R.S. 47:337.1 et seq.~~

25 ~~(11) Make the state of Louisiana a member of the Streamlined Sales and Use~~
26 ~~Tax Agreement.~~

27 ~~(12) Authorize the commission to serve as a central state collection agency~~
28 ~~for local sales and use taxes except as provided in contracts entered into pursuant to~~
29 ~~R.S. 47:339.1.~~

30 ~~(13) Limit any statutory and ordinal provisions in place as of June 16, 2017,~~

ACT 433

SB NO. 162

ENROLLED

1 that require dealers and taxpayers, with respect to nonremote sales, to pay and remit
2 directly to the single sales and use tax collector in each parish the sales and use taxes
3 due to each local taxing authority within each parish except as provided in contracts
4 entered into pursuant to R.S. 47:339.1.

5 (14) Limit or amend any provision of R.S. 47:1508 and 1508.1.

6 * * *

7 §340.1. Marketplace facilitators; collection and remittance of state and local sales
8 and use tax

9 A. Definitions. For purposes of this Section, the following words and phrases
10 shall have the following meanings, unless the context clearly indicates otherwise:

11 * * *

12 (10)
(7) "Remote seller" means a seller who sells for sale at retail, use,
13 consumption, distribution, or for storage to be used for consumption or distribution
14 any taxable tangible personal property, ~~products transferred electronically~~ **digital**
15 **products**, or services for delivery within Louisiana, but does not have a physical
16 presence in Louisiana.

C.MERGE w/ ACT 82

17 * * *

18 C. Calculation of remote sales and criteria.

19 * * *

20 (2) The requirement of Paragraph (1) of this Subsection shall apply only to
21 a marketplace facilitator that makes or facilitates ~~a remote sale~~ **remote sales** for
22 delivery in Louisiana of ~~tangible personal property, products transferred~~
23 ~~electronically, or services~~ if, during the previous or current calendar year, the
24 marketplace facilitator's gross revenue for retail sales delivered into Louisiana
25 exceeded one hundred thousand dollars, ~~from sales of tangible personal property,~~
26 ~~products transferred electronically, or services~~ **Once the marketplace facilitator's**
27 **sales exceed one hundred thousand dollars during a calendar year, the**
28 **marketplace facilitator shall be deemed a dealer for all sales occurring**
29 **thereafter.**

30 * * *

SB NO. 162

ENROLLED

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Section 2. R.S. 47:340.1(A)(4)(b)(iv) is hereby repealed in its entirety.

[ACTS 2025, No. 433]

Section 3. The provisions of this Act shall become effective July 1, 2025, and shall be applicable to taxable periods beginning on or after July 1, 2025.

DCA H.D.

PRESIDENT OF THE SENATE

[Signature]
SPEAKER OF THE HOUSE OF REPRESENTATIVES

[Signature]
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:

[Signature]

June 20, 2025

[NOTE: ALL PROVISIONS
IN THIS ACT]

ACT 327

2025 Regular Session

ENROLLED

SENATE BILL NO. 112

BY SENATORS JACKSON-ANDREWS AND FOIL AND REPRESENTATIVE ROMERO

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

L. State Law Institute
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NO EDITS
Classification RS 47
- NOTE § 2

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AN ACT

To enact R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii) and 340(G)(6)(d), relative to sales and use tax; to authorize compensation for certain dealers and remote sellers for the collection and remittance of taxes; to provide compensation in the form of a deduction against taxes due; to authorize compensation at the rate or percentage as specified in law; to require the inclusion of compensation as a deduction on certain returns; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:337.2(B)(3)(e), 337.18(A)(3), 337.23(C)(1)(a)(ii), and 340(G)(6)(d) are hereby enacted to read as follows:

§337.2. Intent; application and interpretation of Chapter

* * *

B.(1)

* * *

(3) Other provisions of law or local ordinance shall control and be applicable only with respect to the following:

* * *

(e) Vendor's compensation.

* * *

§337.18. Returns and payment of tax; penalty for absorption

A. * * *

(3) For the purpose of compensating the dealer in accounting for and remitting the tax levied by the local ordinance, each dealer shall be allowed compensation at the rate specified in the local ordinance in the form of a deduction in submitting his report and paying the amount due by him, provided the amount due was not delinquent at the time of payment. The amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the compensation allowed by the dealer.

* * *

§337.23. Uniform electronic local return and remittance system; official record of tax rates and exemptions; filing and remittance of local sales and use taxes; penalties for violations

* * *

C. The uniform electronic local return and remittance system and the posting of the information required by Subsection H of this Section shall be managed, maintained, and supervised by the board with the advice of the advisory committee and the secretary, and the system shall include the following:

(1)(a) The system shall allow the taxpayer to file a sales and use tax return that is uniform for each taxing authority except for the following:

* * *

(ii) The vendor's compensation allowed.

* * *

§340. Louisiana Sales and Use Tax Commission for Remote Sellers; members; powers

* * *

G. The commission shall have the power, duty, and authority:

* * *

(6) To require remote sellers and qualifying nonremote sellers to register with the commission.

* * *

ACT 321

SB NO. 112

ENROLLED

(d) Vendor's compensation shall be allowed as a deduction against tax due if the return is filed timely on or before the twentieth day of the month following the month of collection and all tax shown due on the return is remitted on or before the twentieth day of the month following the month of collection. The commission shall apply each taxing jurisdiction's specific rate of vendor's compensation as a deduction against tax due and shall reduce the monthly distribution provided for by Paragraph (E)(2) of this Section accordingly.

NOTED ALL PROVISIONS IDENTICAL TO ACT 433 IN THIS ACT

* * *
[ACTS 2025, No. 321]

Section 2. This Act shall become effective on July 1, 2025, and shall be applicable to taxable periods beginning on and after July 1, 2025.

[Signature]

PRESIDENT OF THE SENATE

[Signature]

SPEAKER OF THE HOUSE OF REPRESENTATIVES

[Signature]

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: *Angilyne Friel June 11, 2025*

ACT 494

ENROLLED

2025 Regular Session

HOUSE BILL NO. 313

BY REPRESENTATIVE LYONS

La. State Law Institute
PRINTER'S COPY

Edits To: RS 47 Pgs. 1
Note:

1 AN ACT

2 To enact R.S. 47:305.21, relative to sales and use tax; to establish a sales and use tax
3 exemption for certain nonprofit child advocacy organizations; to provide for certain
4 requirements; to authorize the promulgation of rules; to provide for an effective date;
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.21 is hereby enacted to read as follows:

8 ~~§305.21.~~ ²¹ Exemption: purchases by certain child advocacy organizations

9 A. Purchases by Louisiana Alliance of Children's Advocacy Centers and
10 purchases by other nonprofit entities operating as child advocacy centers as provided
11 for in Children's Code Article 521, which are governed by a child advocacy board
12 of directors and meet all of the other requirements provided for in Chapter 2 of Title
13 V of the Louisiana Children's Code shall be exempt from sales and use taxes levied
14 by taxing authorities.


15 B. Louisiana Alliance of Children's Advocacy Centers and each child
16 advocacy center qualifying for the exemption provided for in this Section shall apply
17 annually for a one-year exemption certificate. The secretary of the Department of
18 Revenue shall promulgate rules and regulations in accordance with the
19 Administrative Procedure Act as are necessary to implement the provisions of this

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Section including rules for the use of annual certificates and shall establish a form for nonprofit entities to apply for this exemption.

Section 2. This Act shall become effective on July 1, 2025.


SPEAKER OF THE HOUSE OF REPRESENTATIVES


PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

ACT 506

ENROLLED

2025 Regular Session

HOUSE BILL NO. 520

BY REPRESENTATIVES ILLG, CHASSION, COX, DAVIS, ORGERON, OWEN,
SPELL, STAGNI, THOMPSON, AND VILLIO

La. State Law Institute
PRINTER'S COPY

Edits To: RS 47 Pgs. 1-3

Note: - NOTE § 2

1 AN ACT

2 To amend and reenact R.S. ~~47:337.9(D)(36)~~ and 463.8(A)(1) and (B)(1) and to enact R.S.
3 47:305.21, relative to taxes and fees; to provide for sales tax exemptions; to establish
4 a state and local sales and use tax exemption for certain antique motor vehicles; to
5 provide with respect to fees for certain antique motor vehicle license plates; to
6 provide for definitions; to provide for requirements and limitations; to provide for
7 applicability; to provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. ~~47:337.9(D)(36)~~ and 463.8(A)(1) and (B)(1) are hereby amended and
10 reenacted and R.S. 47:305.21 is hereby enacted to read as follows:

11 §305.21²⁵. Exemption; antique motor vehicles

12 A. The sales and use tax levied by any taxing authority shall not apply to the
13 purchase of an antique motor vehicle as defined in Subsection B of this Section. The
14 exemption from local sales and use taxes established in this Section shall be granted
15 notwithstanding any other provision of law to the contrary.

16 B. For purposes of this Section, the term "antique motor vehicle" shall mean
17 a motor vehicle which meets all of the following criteria:

18 (1) Was manufactured at least thirty-five years ago.

19 (2) Is not used for commercial purposes. For purposes of this Subsection,
20 "used for commercial purposes" shall not include use within this state in the
21 production of a motion picture.

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(3) Is valued at ten thousand dollars or more.

C. Registration and licensing of an antique motor vehicle shall be subject to the fees imposed by the provisions of R.S. 47:463.8(B).

* * *

§337.9. Exemptions applicable to local tax in Chapters 2, 2-A, and 2-B; other exemptions applicable

* * *

D.

* * *

(36) ~~R.S. 47:6040~~ R.S. 47:305.21, "key words": antique motor vehicles.

* * *

§463.8. Antique license plates and license plates for antique motor vehicles and motorcycles

A.(1) The secretary shall establish and issue special license plates for antique motor vehicles, including both pickup trucks and trucks with a gross weight in excess of six thousand pounds, and motorcycles, which are ~~twenty-five~~ thirty-five years old or older, and shall establish and issue symbols for antique license plates. To obtain such plates and symbols, an applicant shall provide to the secretary a notarized affidavit that the vehicle or motorcycle has not been and will not be materially altered or modified from the original manufacturer's specifications. In addition, such vehicle or motorcycle shall be used primarily for special occasions such as exhibitions, club activities, parades, or other functions of the public interest, or for necessary testing, maintenance, and storage purposes. The plates shall be available upon application through the applicant's local licensing bureau.

* * *

B.(1)(a) ~~Prior to August 15, 1999, the fee for issuing the license plates provided for in this Section shall be a one-time fee of fifty dollars for each plate for the special plates for antique motor vehicles or motorcycles, and a one-time fee of fifty dollars for the personalized prestige plates for antique motor vehicles.~~

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~~(b)(i) From August 15, 1999, through June 30, 2019, and beginning~~
Beginning January 1, 2025, and thereafter, except as provided in Subparagraph (b)
of this Paragraph, the fee for issuing ~~such~~ special plates for antique motor vehicles
or motorcycles shall be a one-time fee of twenty-five dollars and a one-time fee of
fifty dollars for the personalized prestige plates.

~~(ii) (b) Beginning July 1, 2019, through December 30, 2024~~ 2025, and
thereafter, the fee for issuing special plates for antique motor vehicles which qualify
for the sales and use tax exemption in ~~R.S. 47:6040~~ R.S. 47:305.21 shall be one
thousand dollars.

* * *
Section 2. The provisions of this Act shall apply to sales, registration, or transfer of
any antique motor vehicle occurring on and after July 1, 2025.

Section 3. This Act shall become effective on July 1, 2025; if vetoed by the governor
and subsequently approved by the legislature, this Act shall become effective on July 1,
2025, or on the day following such approval by the legislature, whichever is later.

[Signature]
SPEAKER OF THE HOUSE OF REPRESENTATIVES
[Signature]
PRESIDENT OF THE SENATE
[Signature]
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

NOTE: ALL PROVISIONS
IN THIS ACT

CODING: Words in struck through type are deletions from existing law; words underlined are additions.

ACT 382

ENROLLED

2025 Regular Session

HOUSE BILL NO. 567

BY REPRESENTATIVE BACALA

La. State Law Institute
PRINTER'S COPY

Edits To: RS 47 Pgs. 4, 7, 10-12

Note: -NOTE § 3

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AN ACT

(Intro. Par.) and

To amend and reenact R.S. 47:112.2(A), 248(B)(1)(a), 287.732, 287.732.1, 287.732.2(A)(1), and 1675(F)(1) and to repeal R.S. 39:2(15.1)(a) through (c), (k), (v), (x), and (y) and R.S. 47:248(B)(1)(d), 287.750(I), and 1675(G), relative to income tax; to provide with respect to corporate taxation; to provide for credits, deductions, exclusions, and exemptions applicable to corporation income tax; to provide for tax treatment of entities taxed as S corporations for federal income tax purposes; to provide for credits granted or allocated to S corporations; to repeal the S corporation exclusion; to provide for tax treatment of qualified Subchapter S subsidiaries; to provide for the calculation and utilization of certain S corporation carry-forward and carry-back amounts; to provide for the application of certain income tax credits; to provide for filing of composite returns; to provide with respect to the mobile workforce employer exemption; to remove the sunset from the Louisiana work opportunity tax credit; to provide relative to tax credits classified as incentive expenditures; to provide for definitions; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

(Intro. Par.) and

Section 1. R.S. 47:112.2(A), 248(B)(1)(a), 287.732, 287.732.1, 287.732.2(A)(1), and 1675(F)(1) are hereby amended and reenacted to read as follows:

§112.2. Mobile workforce employer exemption from withholding and reporting requirement

A. ~~Beginning January 1, 2022, except~~ Except as otherwise provided in this Section, an employer is not required to withhold taxes under pursuant to R.S. 47:112

1 on wages that are paid to an employee described in R.S. 47:248. If, during the
 2 calendar year, the number of days an employee spends performing employment
 3 duties for the employer and any entity related to the employer in this state exceeds
 4 the ~~twenty-five-day~~ thirty-day threshold described in R.S. 47:248(B)(1)(a), an
 5 employer shall withhold and remit tax to this state for every day in that calendar
 6 year, including the first ~~twenty-five~~ thirty days during which the employee
 7 performed employment duties in this state.

8 * * *

9 §248. Exemption for certain nonresident individuals; mobile workforce

10 * * *

11 B.(1) Beginning January 1, 2022, wages, as defined by R.S. 47:111, paid to
 12 a nonresident individual are exempt from the tax levied ~~under~~ pursuant to R.S.
 13 47:290 et seq. if all of the following conditions apply:

14 (a) The compensation is paid for employment duties performed by the
 15 individual in this state for ~~twenty-five~~ thirty or fewer days in the calendar year.

16 * * *

17 §287.732. S corporations

18 ~~A. Taxation of S corporation. A corporation classified under Subchapter S~~
 19 ~~of the Internal Revenue Code as an S corporation shall be taxed and required to~~
 20 ~~comply with this Part the same as any other corporation. Except as provided in~~
 21 ~~Subsection C of this Section, the provisions of this Part shall apply as if the S~~
 22 ~~corporation had been required to file an income tax return with the Internal Revenue~~
 23 ~~Service as a C corporation for the current and all prior taxable years, in accordance~~
 24 ~~with federal law:~~

25 ~~B. S corporation exclusion. This Subsection provides an exclusion to~~
 26 ~~corporations classified as S corporations under federal law for the taxable year, as~~
 27 ~~follows:~~

28 ~~(1) In computing Louisiana taxable income pursuant to this Part, an S~~
 29 ~~corporation that does not make an election pursuant to R.S. 47:287.732.2 may~~

1 ~~exclude such percentage of its Louisiana net income for the taxable year as is~~
2 ~~provided in Paragraph (2) of this Subsection.~~

3 ~~(2) The excludable percentage of Louisiana net income is determined by~~
4 ~~multiplying Louisiana net income for a taxable year by a ratio, the numerator of~~
5 ~~which is the number of issued and outstanding shares of capital stock of the S~~
6 ~~corporation which are owned by Louisiana resident individuals on the last day of the~~
7 ~~corporation's taxable year, and the denominator of which is the total number of~~
8 ~~issued and outstanding shares of capital stock of the corporation on the last day of~~
9 ~~the corporation's taxable year, provided that no share shall be allowed to be counted~~
10 ~~in the numerator unless its owner has for the taxable year of inclusion filed a correct~~
11 ~~and complete Louisiana individual income tax return as a resident.~~

12 ~~(3) For purposes of Paragraph (2) of this Subsection:~~

13 ~~(a) "Taxable year of inclusion" means the taxable year of the S corporation~~
14 ~~shareholder which includes the last day of the S corporation's taxable year for which~~
15 ~~the exclusion is claimed.~~

16 ~~(b) The term "resident individual" includes resident estates and trusts to the~~
17 ~~extent that such are allowed to be S corporation shareholders pursuant to federal law.~~

18 ~~(4) In the application of Paragraph (2), the term "Louisiana resident~~
19 ~~individual" shall be construed to include a nonresident individual share holder who~~
20 ~~has for the taxable year filed a correct and complete Louisiana individual income tax~~
21 ~~return, which includes his share of the S corporation's income, and has paid the tax~~
22 ~~shown to be due thereon.~~

23 ~~(5) Should an S corporation incur a Louisiana net loss, as described in R.S.~~
24 ~~47:287.91, a percentage of such loss shall be excluded from carry-back or carry-over~~
25 ~~treatment notwithstanding the provisions of R.S. 47:287.86. The applicable~~
26 ~~percentage of the Louisiana net loss to be excluded shall be computed using the same~~
27 ~~ratio provided in R.S. 47:287.732(B)(2).~~

28 ~~(6) S corporations that elect to pay tax at the corporation level pursuant to~~
29 ~~R.S. 47:287.732.2 shall not be eligible for this exclusion.~~

1 ~~C. Qualified Subchapter S subsidiary income. The income of a corporation~~
 2 ~~for which an S corporation has made a valid election under the Internal Revenue~~
 3 ~~Code to treat the corporation as a qualified Subchapter S subsidiary shall be included~~
 4 ~~in the income of the S corporation unless the qualified Subchapter S subsidiary is~~
 5 ~~treated as a separate corporation under the provisions of R.S. 47:287.732.1.~~

6 A. Definitions. As used in this Section, the following words and phrases
 7 shall have the meanings ascribed to them in this Subsection unless the context clearly
 8 indicates otherwise:

9 (1) "Code" means the Internal Revenue Code of 1986, as amended, and
 10 applicable regulations as promulgated by the Department of Treasury.

11 (2) "Department" means the Department of Revenue.

12 (3) "Income attributable to the state" means items of income, loss, deduction,
 13 or credit of the S corporation apportionable and allocable to this state pursuant to
 14 ^{this} Part H-A of this Chapter.

15 (4) "Income not attributable to the state" means all items of income, loss,
 16 deduction, or credit of the S corporation other than income attributable to the state.

17 (5) "Pro rata share" means the share determined with respect to an S
 18 ^C Corporation shareholder for a taxable period in the manner provided in Section
 19 1377(a) of the Code.

20 (6) "S corporation" means a corporation for which a valid election under
 21 Section 1362(a) of the Code is in effect.

22 (7) "Secretary" means the secretary of the Department of Revenue.

23 B.(1) S corporation requirements. An S corporation shall not be subject to
 24 the income tax imposed by this Part, [✓] but shall be required to file an annual
 25 informational corporation return of income in accordance with this Section.

26 (2) Each shareholder's pro rata share of an S corporation's income
 27 attributable to the state, and each resident shareholder's pro rata share of income not
 28 attributable to the state, shall be taken into account by the shareholder in the manner
 29 and subject to the adjustments provided in Parts III [✓] and VI of this Chapter, as

1 applicable, and Section 1366 of the Code. These amounts shall be subject to the tax
2 levied pursuant to Parts III and VI, as applicable, of this Chapter.

3 (3) Persons carrying on business as shareholders of an S corporation shall
4 be liable for income tax only in their separate or individual capacities.

5 C. Returns. (1) An S corporation incorporated or doing business in this state
6 shall file with the department an annual informational return, on a form prescribed
7 by the secretary, on or before the due date prescribed for the filing of corporation
8 returns in R.S. 47:287.614. The return shall report the name, address, and social
9 security or federal identification number of each shareholder, income attributable to
10 the state, and the income not attributable to the state with respect to each shareholder
11 as defined in Paragraphs (A)(3) and (4) of this Section, and such other information
12 as the secretary may require.

13 (2) S corporation items of income, loss, deduction, and credit taken into
14 account by a shareholder pursuant to Paragraph (B)(1) of this Section are
15 characterized as though received or incurred by the S corporation and not its
16 shareholder.

17 D. Tax credits. For taxable periods beginning on or after January 1, 2026,
18 any credit previously earned by a taxpayer taxed as an S corporation for federal
19 income tax purposes and subject to the provisions of this Section shall flow-through
20 to the shareholders in accordance with the provisions of R.S. 47:1675(F).

21 E. Basis and adjustment. (1) The initial basis of a resident shareholder in the
22 stock of an S corporation, and in any indebtedness of the corporation owed to that
23 shareholder, shall be determined as of the later of the date the stock is acquired, the
24 effective date of the S corporation election, or the date the shareholder became a
25 resident of this state, as provided under the Code.

26 (2) The basis of a resident shareholder in the stock and indebtedness of an
27 S corporation shall be adjusted in the manner and to the extent required by Section
28 1011 of the Code. However, any adjustments made, other than for income exempt
29 from federal or state income taxes, pursuant to Paragraph (B)(2) of this Section shall
30 be taken into account.

1 (3) The initial basis of a nonresident shareholder in the stock of an S
2 corporation, and in any indebtedness of the corporation to that shareholder, shall be
3 zero. The basis of a nonresident shareholder in the stock and indebtedness of an S
4 corporation shall be adjusted as provided in Section 1367 of the Code, except that
5 adjustments to the basis shall be limited to the income taken into account by the
6 shareholder pursuant to Paragraph (B)(2) of this Section.

7 (4) The basis of a shareholder in the stock of an S corporation shall be
8 reduced by the amount allowed as a loss or deduction pursuant to Paragraph (F)(3)
9 of this Section.

10 (5) The basis of a resident shareholder in the stock of an S corporation shall
11 be reduced by the amount of any cash distribution that is not taxable to the
12 shareholder as a result of the application of Paragraph (G)(2) of this Section.

13 (6) For purposes of this Section, a shareholder shall be considered to have
14 acquired stock or indebtedness received by gift at the time the donor acquired the
15 stock or indebtedness, if the donor was a resident of this state at the time of the gift.

16 F. Carryforwards. (1) Carryforwards and carrybacks to and from an S
17 corporation shall be restricted in the manner provided in Section 1371(b) of the
18 Code.

19 (2) The aggregate amount of losses or deductions of an S corporation taken
20 into account by a shareholder pursuant to Paragraph (B)(2) of this Section may not
21 exceed the combined adjusted bases, determined in accordance with Subsection D
22 of this Section, of the shareholder in the stock and indebtedness of the S corporation.

23 (3) Any loss or deduction that is disallowed for a taxable period pursuant to
24 Paragraph (2) of this Subsection shall be treated as incurred by the S corporation in
25 the succeeding taxable period with respect to that shareholder.

26 (4)(a) Any loss or deduction that is disallowed pursuant to Paragraph (2) of
27 this Subsection for the S corporation's last taxable period as an S corporation shall
28 be treated as incurred by the shareholder on the last day of any post-termination
29 transition period.

1 **(b) The aggregate amount of losses and deductions taken into account by a**
2 **shareholder pursuant to Subparagraph (a) of this Paragraph may not exceed the**
3 **adjusted basis of the shareholder in the stock of the corporation determined in**
4 **accordance with Subsection D of this Section at the close of the last day of any**
5 **post-termination transition period and without regard to this Subsection.**

6 **G. Distributions. (1) Subject to the provisions of Paragraph (3) of this**
7 **Subsection, a distribution made by an S corporation with respect to its stock to a**
8 **resident shareholder is taxable to the shareholder as provided in Parts III and VI of**
9 **this Chapter, as applicable, to the extent that the distribution is characterized as a**
10 **dividend or as gain from the sale or exchange of property pursuant to Section 1368**
11 **of the Code.**

12 **(2) Subject to the provisions of Paragraph (3) of this Subsection, any**
13 **distribution of money made by a corporation with respect to its stock to a resident**
14 **shareholder during a post-termination transition period is not taxable to the**
15 **shareholder as provided in Parts III and VI of this Chapter, as applicable, to the**
16 **extent the distribution is applied against and reduces the adjusted basis of the stock**
17 **of the shareholder in accordance with Section 1371(e) of the Code.**

18 **(3) In applying Sections 1368 and 1371(e) of the Code to any distribution**
19 **referred to in this Subsection, all of the following shall apply:**

20 **(a) The term "adjusted basis of the stock" means the adjusted basis of the**
21 **shareholder's stock as determined in accordance with Subsection D of this Section.**

22 **(b) The accumulated adjustments account maintained for each resident**
23 **shareholder must be equal to, and adjusted in the same manner as, the corporation's**
24 **accumulated adjustments account defined in Section 1368(e)(1)(A) of the Code,**
25 **except that the accumulated adjustments account shall be modified in the manner**
26 **provided in Paragraph (E)(2) of this Section.**

27 **H.(1) Payment of Tax. If any resident or nonresident shareholder fails to**
28 **make timely payment of the taxes imposed on the shareholder by this state with**
29 **respect to the shareholder's share of the income of the S corporation, the secretary**

1 may collect the payment directly from the S corporation through any collection
2 remedy authorized by R.S. 47:1561.

3 (2) The payment referred to in Paragraph (1) of this Subsection shall be in an
4 amount equal to the maximum tax rate provided for individuals or trusts and estates,
5 where applicable, multiplied by each delinquent resident or nonresident shareholder's
6 share of the S corporation's income attributable to this state, as reflected on the S
7 corporation's return for the taxable period, plus any interest or appropriate
8 delinquency penalty.

9 (3) Any amount paid by the S corporation to the state pursuant to this
10 Subsection shall be considered to be a payment by the resident or nonresident
11 shareholder on account of the income tax imposed on the resident or nonresident
12 shareholder for the taxable period. To the extent that the payment made on behalf
13 of the resident or nonresident shareholder exceeds the income tax liability of the
14 resident or nonresident shareholder, that resident or nonresident shareholder shall be
15 entitled to a refund, or may elect to utilize such excess as a credit against amounts
16 that may be paid by the S corporation on his behalf with respect to subsequent
17 taxable periods.

18 (4) An S corporation shall be entitled to recover its payment pursuant to this
19 Subsection, including any interest or penalty due, from the resident or nonresident
20 shareholder on whose behalf the payment was made.

21 §287.732.1. Qualified Subchapter S subsidiaries Composite returns for nonresident
22 shareholders

23 ~~A. Taxation of a qualified Subchapter S subsidiary. Except as provided in~~
24 ~~Subsection C of this Section, a corporation treated as a qualified Subchapter S~~
25 ~~subsidiary for purposes of the Internal Revenue Code shall be required to comply~~
26 ~~with this Part the same as any other corporation. The provisions of this Part shall~~
27 ~~apply as if the qualified Subchapter S subsidiary and its parent had been required to~~
28 ~~file income tax returns with the Internal Revenue Service as C corporations for the~~
29 ~~current and all prior taxable years in accordance with federal law.~~

1 ~~B. Special adjustments by the secretary. In addition to the authority granted~~
2 ~~by R.S. 47:287.480, whenever a qualified Subchapter S subsidiary does not qualify~~
3 ~~for the exclusion provided by Subsection C of this Section, the secretary may require~~
4 ~~combined or consolidated reports or returns as may be necessary to properly reflect~~
5 ~~the taxable income earned in Louisiana. This authority shall not limit the secretary's~~
6 ~~authority to require use of the separate accounting method as provided by R.S.~~
7 ~~47:287.94 when the apportionment method produces a manifestly unfair result.~~

8 ~~C. Qualified Subchapter S subsidiary exclusion. An exclusion is allowed for~~
9 ~~corporations classified as qualified Subchapter S subsidiaries under federal law for~~
10 ~~the taxable year as follows:~~

11 ~~(1) In computing Louisiana taxable income pursuant to this Part, a qualified~~
12 ~~Subchapter S subsidiary may exclude all of its Louisiana net income for the taxable~~
13 ~~year, provided that the S corporation that owns the stock of the qualified Subchapter~~
14 ~~S subsidiary files a Louisiana income tax return that includes all of the income of the~~
15 ~~qualified Subchapter S subsidiary in computing its net income for the taxable year.~~

16 ~~(2) If the Louisiana taxable income of a qualified Subchapter S subsidiary~~
17 ~~qualifies for the exclusion provided in Paragraph (1) of this Subsection, the qualified~~
18 ~~Subchapter S subsidiary shall not be treated as a separate corporation, and all assets,~~
19 ~~liabilities, and items of income, deduction, credit, and any other items of the~~
20 ~~qualified Subchapter S subsidiary shall be treated as assets, liabilities, and items of~~
21 ~~income, deduction, credit, and other items of the corporation owning the stock of the~~
22 ~~qualified Subchapter S subsidiary.~~

23 ~~(3) If the Louisiana taxable income of a qualified Subchapter S subsidiary~~
24 ~~is excluded for the taxable year under Paragraph (1) of this Subsection, the S~~
25 ~~corporation that owns the stock of the qualified Subchapter S subsidiary may exclude~~
26 ~~the percentage of the qualified Subchapter S subsidiary's Louisiana net income for~~
27 ~~the taxable year as provided in R.S. 47:287.732(B).~~

28 A. For purposes of this Section, the following terms shall have the meanings
29 ascribed to them in this Subsection:

1 (1) "Composite payment" means a payment filed with a composite return
2 which remits the Louisiana income tax of an S corporation's nonresident shareholder.

3 (2) "Composite return" means a return filed by an entity treated as an S
4 corporation on behalf of all of its nonresident shareholders which reports and remits
5 the Louisiana income tax of the nonresident shareholder.

6 (3) "Department" means the Department of Revenue.

7 (4) "Income attributable to the state" means items of income, loss, deduction
8 or credit of the S corporation apportionable and allocable to this state pursuant to
9 ^{this} Part H-A of this Chapter.

10 (5) "S corporation" means a corporation for which a valid election under
11 Section 1362(a) of the Code is in effect.

12 B.(1) Beginning January 1, 2026, each entity treated as an S corporation for
13 federal income tax purposes which engages in activities in this state may file
14 composite returns and make composite payment of tax on behalf of any or all of its
15 nonresident shareholders.

16 (2) The payment referred to in Paragraph (1) of this Subsection shall be in
17 an amount equal to the maximum tax rate provided for individuals or trusts and
18 estates, as applicable, multiplied by the nonresident shareholder's share of the S
19 corporation's income attributable to this state, as reflected on the S corporation's
20 return for the taxable period.

21 (3) Any amount paid by the S corporation to the state pursuant to this
22 Subsection shall be considered to be a payment by the nonresident shareholder on
23 account of the income tax imposed on the nonresident shareholder for the taxable
24 period. To the extent that the payment made on behalf of the nonresident
25 shareholder exceeds the income tax liability of the nonresident shareholder, that
26 nonresident shareholder shall be entitled to a refund, or may elect to utilize the
27 excess as a credit against amounts that may be paid by the S corporation on his
28 behalf with respect to subsequent taxable periods.

29 (4) A nonresident shareholder in an S corporation shall not be required to file
30 a Louisiana income tax return when the only income from Louisiana sources is the

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shareholder's share of the S corporation's income attributable to this state for the taxable period and the S corporation pays the tax on the shareholder's behalf pursuant to this Section.

C. Credits and overpayments claimed on composite returns.

(1) Notwithstanding the provisions of R.S. 47:1675(F) or any other provision of law to the contrary, when a composite return is filed, each nonresident shareholder of the S corporation shall claim his respective share of any credit earned by the S corporation for the applicable tax period in which the credit was earned.

(2) Credits claimed on a composite return shall not be allowed or claimed on any other return submitted on behalf of or by a shareholder for the same taxable period.

(3) When a composite return reflects an overpayment that is determined to be correct by the department, the overpayment shall be paid to the S corporation that filed the composite return.

(4) Composite returns shall be filed electronically. The department may promulgate rules and regulations in accordance with the Administrative Procedure Act necessary for implementation of this Paragraph and may further define and require the necessary methods for filing, signing, subscribing or verifying a return, statement, or other documents required for such implementation.

§287.732.2. Election for S corporations and other flow-through entities

A.(1) Any S corporation or entity taxed as a partnership for federal income tax purposes may elect to be taxed and to comply with this Part in the same manner as if the entity had been required to file an income tax return with the Internal Revenue Service as a C corporation. ~~S corporations that make this election shall not be eligible for the exclusion provided in R.S. 47:287.732.~~

* * *

§1675. General administrative provisions for credits against income and corporation franchise tax

* * *

~~F. Credits granted, allocated, or transferred to entities not subject to Louisiana income tax or corporation franchise tax~~ Application of Credit.

(1) Unless otherwise provided in the statute granting the credit, credits earned, granted, allocated, or transferred shall be claimed as follows:

(a) All entities taxed as a C corporation for federal income tax purposes shall claim any credit allowed on their corporation income tax return.

~~(b)(i) Unless otherwise provided in the statute granting the credit, if~~ If an entity not subject to Louisiana income tax or corporation franchise tax acquires an income or franchise tax credit, the credit shall flow through to partners or members as provided in the operating agreement of the entity or shareholders as provided in the corporate bylaws of the S corporation. In the absence of an operating agreement or corporate bylaws, the credit shall flow through to each partner or member in accordance to with the partner or member's ownership interest in the entity, or to each shareholder in accordance with the number of issued and outstanding shares of capital stock of the S corporation which are owned by the shareholder relative to the total number of issued and outstanding shares of capital stock of the S corporation on the last day of the S corporation's taxable year.

(ii) Partners or members that are C corporations shall claim their share of the credit on their corporate income tax return.

(iii) Partners, members or shareholders of an S corporation that are individuals shall claim their share of the credit on their individual income tax return.

(iv) Partners, members or shareholders of an S corporation that are estates or trusts shall claim their share of the credit on their fiduciary income tax return.

(c) Estates or trusts shall claim any credit allowed on their fiduciary income tax return.

(d) Individuals shall claim any credit allowed on their individual income tax return.

* * *

Section 2. R.S. 39:2(15.1)(a) through (c), (k), (v), (x), and (y) and R.S. 47:248(B)(1)(d), 287.750(I), and 1675(G) are hereby repealed in their entirety.

Section 3. The provisions of this Act shall apply to income tax periods beginning on or after January 1, 2026.

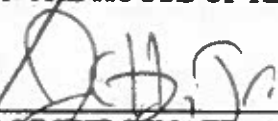
NOTE ALL PROVISIONS IN THIS ACT

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Section 4. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.



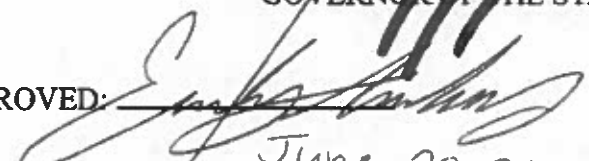
SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

ACT 473

ENROLLED

2025 Regular Session

HOUSE BILL NO. 145

BY REPRESENTATIVES WILDER, CHASSION, AND KNOX

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Classification RS 47

- NOTE § 3

AN ACT

To amend and reenact R.S. 47:293(2)(a)(i), (b), and (d) and to repeal R.S. 47:293(2)(c) and (e), relative to individual income tax; to provide for the construction code retrofitting income tax deduction; to provide for the amount of the deduction; to provide for costs eligible for the deduction; to provide for applicability; to provide for effectiveness; to provide for rulemaking; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:293(2)(a)(i), (b), and (d) are hereby amended and reenacted to read as follows:

§293. Definitions

The following definitions shall apply throughout this Part, unless the context requires otherwise:

* * *

(2)(a)(i) "Construction code retrofitting deduction" ~~for the purposes of this Part;~~ means an amount equal to fifty percent of the cost paid or incurred ~~on or after January 1, 2007;~~ by a taxpayer to voluntarily retrofit an existing residential structure; for which the taxpayer claims the homestead exemption for ad valorem tax purposes, excluding rental property, ~~as provided for in Subparagraph (c) of this Paragraph to bring it into compliance with the State Uniform Construction Code or the fortified home standards of the Insurance Institute for Business and Home Safety,~~ less the value of any ~~other state-, municipal-, or federal-sponsored~~ municipally sponsored.

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state-sponsored, or federally sponsored financial incentives for such the retrofitting
cost paid.

* * *

(b) The total ~~amount of deduction~~ amount granted to a taxpayer under
pursuant to this Paragraph shall not exceed five ten thousand dollars per retrofitted
residential structure. The deduction earned ~~under~~ pursuant to this Paragraph shall
be claimed on the return for the taxable year in which the work is completed.

~~-----~~

(d) The secretary of the Department of Revenue shall promulgate such rules
and regulations in accordance with the Administrative Procedure Act as may be
necessary to carry out the provisions of this Paragraph, including but not limited to
rules and regulations providing for the forms and verification documents necessary
for a taxpayer to claim the deduction provided in this Paragraph.

* * *

Section 2. R.S. 47:293(2)(c) and (e) are hereby repealed.

[ACTS 2025, No. 473]


Section 3. The provisions of this Act shall apply to taxable periods beginning on or
after January 1, 2026.

Section 4. This Act shall become effective on January 1, 2026.

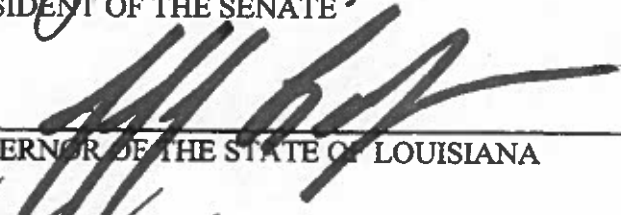
NOTE: ALL PROVISIONS
IN THIS ACT



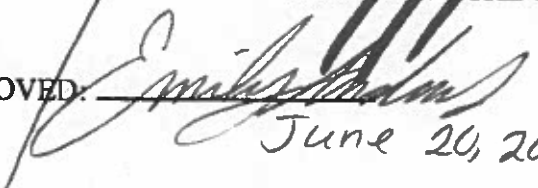
SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

ACT 32

2025 Regular Session

ENROLLED

SENATE BILL NO. 52

BY SENATOR MCMATH AND REPRESENTATIVES ADAMS, AMEDEE, BAYHAM,
BOYD, CHASSION, DEVILLIER, LAFLEUR, MENA AND
WILLARD

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Classification RS 41

AN ACT

To enact R.S. 22:1483.1(F) and R.S. 47:293(9)(a)(xxvii), relative to grants from the Louisiana Fortify Homes Program; to provide an individual income tax exemption for grants from the Louisiana Fortify Homes Program; to provide relative to the definition of tax table income; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 22:1483.1(F) is hereby enacted to read as follows:

§1483.1. Louisiana Fortify Homes Program

* * *

F. Grant amounts received on or after January 1, 2025, shall be exempt from inclusion in the recipient's taxable income for purposes of state individual income tax as provided in R.S. 47:293(9)(a)(xxvii).

~~Section 2. R.S. 47:293(9)(a)(xxvii) is hereby enacted to read as follows:~~

§293. Definitions

The following definitions shall apply throughout this Part, unless the context requires otherwise:

* * *

(9)(a) "Tax table income", for resident individuals, means adjusted gross income plus interest on obligations of a state or political subdivision thereof, other than Louisiana and its municipalities, title to which obligations vested with the resident individual on or subsequent to January 1, 1980, and less:

* * *

(xxvii) Grant amounts received from the Louisiana Fortify Homes Program pursuant to R.S. 22:1483.1 on or after January 1, 2025.

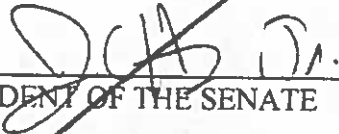
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SB NO. 52

ENROLLED

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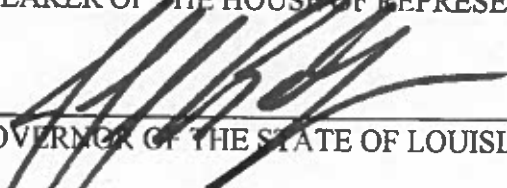
Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.



PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:



June 4, 2025

ACT 110

2025 Regular Session

ENROLLED

SENATE BILL NO. 118

BY SENATORS FOIL, ABRAHAM, BARROW, BASS, BOUDREAUX, BOUIE, CARTER, CATHEY, CLOUD, CONNICK, DUPLESSIS, EDMONDS, FESI, HARRIS, HENRY, HENSGENS, HODGES, JACKSON-ANDREWS, LAMBERT, LUNEAU, MIGUEZ, MILLER, MIZELL, MYERS, OWEN, PRESSLY, PRICE, REESE, SEABAUGH, STINE, WHEAT AND WOMACK AND REPRESENTATIVES CHASSION, KNOX, LAFLEUR AND MARCELLE

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Edits To: RS 47 Pgs. 2

Note: - NOTE § 3

AN ACT

To amend and reenact R.S. 17:3088 and to enact R.S. 47:293(9)(a)(xxvii), relative to the Achieving a Better Life Experience Account Program (ABLE); to provide relative to tax table income; to exclude certain deposits into ABLE accounts for financing of certain qualified expenses of persons with disabilities; to require certain information to be reported to the Department of Revenue; to provide for applicability; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 17:3088 is hereby amended and reenacted to read as follows:

§3088. Amounts deposited in ABLE accounts; Louisiana income tax; tax table income; reports to the Department of Revenue

~~For tax years beginning on and after January 1, 2016, amounts deposited in an ABLE account on behalf of any designated beneficiary may be excluded from tax table income for purposes of Louisiana income tax if authorized by the provisions of R.S. 47:293(9)(a):~~ A. For tax years beginning on and after January 1, 2026, amounts that an account owner deposits into an ABLE account on behalf of any designated beneficiary shall be exempt from inclusion in the account owner's taxable income for the purposes of state individual income tax up to a maximum of two thousand four hundred dollars per beneficiary per taxable year for account owners filing single returns and up to a maximum of four thousand eight hundred dollars per beneficiary per taxable year for account owners filing joint returns, as provided in R.S. 47:293(9)(a)(xxvii). If an account owner

1 deposits less than the maximum two thousand four hundred dollars per year in
 2 an owned account and files a single return or if married account owners deposit
 3 less than the maximum of four thousand eight hundred dollars per year in an
 4 account or accounts for a beneficiary and file a joint return, the difference
 5 between the total deposits and two thousand four hundred dollars or four
 6 thousand eight hundred dollars, respectively, shall roll over to subsequent years
 7 and shall be exempt from inclusion in the account owner's taxable income for
 8 the purposes of state income tax in addition to the two thousand four hundred
 9 dollars or four thousand eight hundred dollars in the year actually deposited,
 10 as provided in R.S. 47:293(9)(a)^(xxviii)~~(xxvii)~~.

11 B. On or before the thirty-first day of January of each year, the authority
 12 shall submit a report to the secretary of the Department of Revenue listing all
 13 donations made to ABLE accounts during the prior calendar year. The report
 14 shall be in electronic format and shall contain the name of the account owner,
 15 the account owner's social security number, and the amount of all deposits
 16 made by the account owner into the savings account during the prior calendar
 17 year.

18 ~~Section 2. R.S. 47:293(9)(a)(xxvii) is hereby enacted to read as follows.~~

19 §293. Definitions

20 The following definitions shall apply throughout this Part, unless the context
 21 requires otherwise:

22 * * *

23 (9)(a) "Tax table income", for resident individuals, means adjusted gross
 24 income plus interest on obligations of a state or political subdivision thereof, other
 25 than Louisiana and its municipalities, title to which obligations vested with the
 26 resident individual on or subsequent to January 1, 1980, and less:

27 * * *

28 ^(xxviii)
~~(xxvii)~~ For tax years beginning on and after January 1, 2026, the amount
 29 deposited in a special savings account for financing of certain qualified expenses
 30 of persons with disabilities as provided in R.S. 17:3088 and any interest

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accrued; however, any deposit plus interest withdrawn from a special savings account for purposes other than paying qualified disability expenses, as defined in R.S. 17:3082, shall be included in taxable income.

* * *

✓ ACTS 2025, No. 110

Section 3. The provisions of this Act shall be applicable for taxable periods beginning on or after January 1, 2026.

NOTE: CALL PROVISIONS IN THIS ACT

[Handwritten Signature]

PRESIDENT OF THE SENATE

[Handwritten Signature]

SPEAKER OF THE HOUSE OF REPRESENTATIVES

[Handwritten Signature]

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:

Angelique Friel June 8, 2025

ACT 251

ENROLLED

2025 Regular Session

HOUSE BILL NO. 184

BY REPRESENTATIVES OWEN, ADAMS, AMEDEE, BILLINGS, BOYER, BRYANT, ROBBY CARTER, CHASSION, COATES, COX, DICKERSON, EDMONSTON, EGAN, FIRMENT, FISHER, FREIBERG, HENRY, HILFERTY, JACKSON, MIKE JOHNSON, KNOX, LAFLEUR, MACK, MARCELLE, MILLER, MOORE, NEWELL, ORGERON, SCHAMERHORN, SPELL, TAYLOR, THOMPSON, AND ZERINGUE

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Edits To: RS 47 Pgs. 2
Note: - NOTE § 2

1

AN ACT

2

To enact R.S. ~~47:293(9)(a)(xxvii)~~ and 297.26, relative to individual income tax; to authorize a deduction from tax table income for certain taxpayers for hardship distributions from retirement accounts; to provide for eligibility for the deduction; to provide for definitions; to provide for applicability; to provide for an effective date; and to provide for related matters.

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Be it enacted by the Legislature of Louisiana:

8

Section 1. ~~R.S. 47:293(9)(a)(xxvii)~~ and 297.26 are hereby enacted to read as follows:

9

§293. Definitions

10

The following definitions shall apply throughout this Part, unless the context requires otherwise:

11

12

* * *

13

(9)(a) "Tax table income", for resident individuals, means adjusted gross income plus interest on obligations of a state or political subdivision thereof, other than Louisiana and its municipalities, title to which obligations vested with the resident individual on or subsequent to January 1, 1980, and less:

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~~(xxvii)~~
(xxix)

The deduction for hardship distributions from retirement accounts as authorized by R.S. 47:297.26.

* * *

§297.26. Tax deduction: hardship distributions from retirement accounts

A. There shall be allowed a deduction from tax table income for amounts that a qualifying resident taxpayer receives in a taxable year through hardship distributions from one or more retirement accounts.

B. For purposes of this Section, the following terms shall have the meanings ascribed to them in this Subsection:

(1) "Hardship distribution" means a withdrawal from a retirement plan participant's elective deferral account made because of an immediate and serious financial need as determined in accordance with the policies of the plan.

(2) "Qualifying taxpayer" means a taxpayer who has been diagnosed with a terminal illness by a licensed physician. In the case of married joint filers, "qualifying taxpayer" shall also mean a taxpayer's spouse who has been diagnosed with a terminal illness by a licensed physician.

(3) "Terminal illness" shall have the meaning ascribed in R.S. 40:1169.3.

Section 2. The provisions of this Act shall apply to taxable periods beginning on or after January 1, 2026.

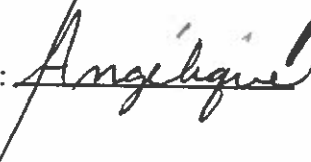
Section 3. This Act shall become effective on January 1, 2026.

NOTE ALL PROVISIONS IN THIS ACT


SPEAKER OF THE HOUSE OF REPRESENTATIVES


PRESIDENT OF THE SENATE


GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 11, 2025

ACT 349

ENROLLED

2025 Regular Session

HOUSE BILL NO. 238

BY REPRESENTATIVES MCFARLAND, ADAMS, AMEDEE, BACALA, BILLINGS, WILFORD CARTER, CHASSION, CHENEVERT, DEWITT, EDMONSTON, EGAN, FISHER, GLORIOSO, GREEN, HORTON, HUGHES, JACKSON, KNOX, MELERINE, NEWELL, OWEN, SCHAMERHORN, SCHLEGEL, TARVER, TAYLOR, THOMPSON, WALTERS, WYBLE, YOUNG, AND ZERINGUE

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Classification RS 47
- NOTE 33

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AN ACT

To amend and reenact R.S. ~~47:297.10(A), 297.11(A), 297.12(A)~~(introductory paragraph) and (B)(1), 297.20(C), and 6042(D), (E), and (F)(4) and to repeal R.S. 47:6042(B), relative to income tax; to provide for the tax deduction for educational expenses for home-schooled children; to provide for the tax deduction for fees and other educational expenses for a quality education; to provide for reporting requirements; to provide for tax benefits for adoption of children from foster care and donations to certain foster care charitable organizations; to provide for a tax deduction for adoption of children from foster care; to provide for a tax credit for donations to foster care charitable organizations; to provide for administration of the tax deduction and tax credit by the Department of Revenue; to provide for definitions; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:297.10(A), 297.11(A), 297.12(A)(introductory paragraph) and (B)(1), 297.20(C), and 6042(D), (E), and (F)(4) are hereby amended and reenacted to read as follows:

1 §297.10. Tax deduction; elementary and secondary school tuition

2 A. There shall be allowed a deduction from tax table income for the sum of
3 amounts paid during the taxable year by a taxpayer for tuition and fees required for
4 a student's enrollment in a nonpublic elementary or secondary school which complies
5 with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and
6 Section 501(c)(3) of the Internal Revenue Code, or to any public elementary or
7 secondary laboratory school which is operated by a public college or university, if
8 the student ~~qualifies as a dependency exemption~~ is claimed as a dependent on the
9 taxpayer's Louisiana federal income tax return. The deduction authorized by this
10 Section shall be equal to the actual amount of tuition and fees paid by the taxpayer
11 per child, but no more than six thousand dollars of deduction per child may be
12 allowed to one or more taxpayers if the child ~~qualifies as a dependency exemption~~
13 is claimed as a dependent on the taxpayer's Louisiana federal income tax return for
14 either the taxable year or the prior taxable year. The amount of the deduction
15 authorized in this Section shall not exceed the total taxable income of the individual.

16 * * *

17 §297.11. Tax deduction; educational expenses for home-schooled children

18 A. There shall be allowed a deduction from tax table income for educational
19 expenses paid during the taxable year by a taxpayer for home-schooling of a child
20 if the child ~~qualifies as a dependency exemption~~ is claimed as a dependent on the
21 taxpayer's Louisiana federal income tax return. The deduction authorized by this
22 Section shall be equal to fifty percent of the actual amount of qualified educational
23 expenses paid by the taxpayer for the home-schooling of each child, but no more
24 than six thousand dollars of deduction per child may be allowed to one or more
25 taxpayers if the child ~~qualifies as a dependency exemption~~ is claimed as a dependent
26 on the taxpayer's Louisiana federal income tax return for either the taxable year or
27 the prior taxable year. For purposes of this Section, qualified educational expenses
28 shall include amounts expended for the purchase of textbooks and curricula

1 necessary for home-schooling of each child. The amount of the deduction authorized
2 by this Section shall not exceed the total taxable income of the individual.

3 * * *

4 §297.12. Tax deduction; fees and other educational expenses for a quality public
5 education

6 A. There shall be allowed a deduction from tax table income for amounts
7 paid during a tax year by a taxpayer which are associated with a student's enrollment
8 in a public elementary or secondary school in order to ensure a quality education, if
9 the student ~~qualifies as a dependency exemption~~ is claimed as a dependent on the
10 taxpayer's Louisiana federal income tax return. For purposes of this Section,
11 "amounts" shall include all of the following:

12 * * *

13 B.(1) The deduction authorized by this Section shall be equal to fifty percent
14 of the actual amount paid by the taxpayer per student, but no more than six thousand
15 dollars of deduction per student may be allowed to one or more taxpayers if the child
16 ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's
17 Louisiana federal income tax return for either the taxable year or the prior taxable
18 year.

19 * * *

20 §297.20. Tax deduction; adoption from foster care

21 * * *

22 C.(1) The secretary of the Department of Revenue may promulgate rules in
23 accordance with the Administrative Procedure Act to implement the provisions of
24 this Section, including rules related to the submission of documentation when
25 claiming the deduction.

26 (2) If the rules promulgated pursuant to this Subsection require the
27 submission of a deduction eligibility certification letter and the secretary of the
28 Department of Revenue determines that the process of obtaining that letter is an
29 impediment to, or causes an undue burden for, claiming of the deduction provided
30 for in this Section, then the secretary may amend such rules to provide for an

alternative process for certification of eligibility for the deduction. The process may include certification on a standardized form promulgated by the secretary in rule.

* * *

§6042. Credits; qualifying foster care charitable organizations

* * *

D.(1) A qualified qualifying foster care charitable organization shall issue a receipt to each person from whom the foster care organization receives a donation a receipt that meets the requirements of Paragraph (2) of this Subsection. ~~The receipt shall indicate the actual amount of the donation that was used by the foster care organization to provide services to qualified individuals.~~ A taxpayer shall provide a copy of the receipt to the department when claiming the credit authorized by this Section.

~~(2) The department shall provide a standardized format for the receipt required pursuant to this Subsection.~~ The receipt required by this Subsection shall contain all of the following information:

(a) The name of the organization.

(b) The actual amount of the donation that was used by the foster care organization to provide services to qualified individuals.

(c) A statement that no goods or services were provided by the organization in return for the contribution; or, if goods or services were provided, a description and good faith estimate of the value of the goods or services or a statement that the goods or services consisted entirely of intangible religious benefits.

(d) The name and federal employer identification number or last four digits of the social security number of the taxpayer making the donation.

E.(1) The secretary of the department may promulgate rules in accordance with the provisions of the Administrative Procedure Act to implement the provisions of this Section.

(2) The Department of Children and Family Services shall, on or before the thirty-first day of January of each calendar year, submit a report to the secretary of the Department of Revenue listing all qualifying foster care charitable organizations

1 that held a valid, unsuspended license issued by the Department of Children and
2 Family Services during the prior calendar year. The report shall be in electronic
3 format and contain the foster care organization's name and federal employer
4 identification number of Louisiana Department of Revenue account number.

5 F. For purposes of this Section, the following words shall have the following
6 meanings unless the context clearly indicates otherwise:

7 * * *

8 (4) "Qualifying foster care charitable organization" or "foster care
9 organization" means ~~an organization that meets all of the following criteria:~~

10 ~~(a) Is exempt from federal income tax pursuant to Section 501(c)(3) of the~~
11 ~~Internal Revenue Code.~~

12 ~~(b) Provides services to at least twenty-five qualified individuals each~~
13 ~~operating year.~~

14 ~~(c) Spends at least seventy-five percent of its total budget on providing~~
15 ~~services to qualified individuals or spends at least seventy-five percent of its funds~~
16 ~~budgeted for Louisiana on providing services to qualified individuals and the~~
17 ~~organization certifies to the department that one hundred percent of the donations it~~
18 ~~receives from Louisiana residents will be spent on providing services to qualified~~
19 ~~individuals.~~

20 ~~(d) Is approved by the department after applying as provided in Subsection~~
21 ~~B of this Section an organization licensed by the Department of Children and Family~~
22 ~~Services as a child placing agency to provide adoption and foster care services.~~

23 * * *

24 Section 2. R.S. 47:6042(B) is hereby repealed in its entirety.

25 Section 3. The provisions of this Act shall apply to taxable periods beginning on or
26 after January 1, 2025.

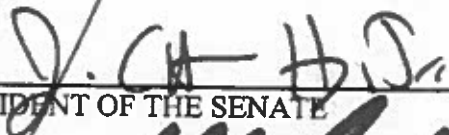
27 Section 4. This Act shall become effective upon signature by the governor or, if not
28 signed by the governor, upon expiration of the time for bills to become law without signature
29 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

NOTE ALL PROVISIONS
IN THIS ACT

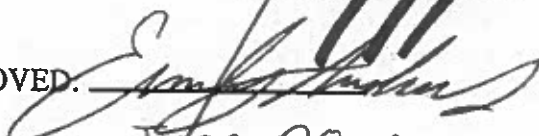
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vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.


SPEAKER OF THE HOUSE OF REPRESENTATIVES


PRESIDENT OF THE SENATE


GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 
June 20, 2025

ACT 160

ENROLLED

2025 Regular Session

HOUSE BILL NO. 211

BY REPRESENTATIVE MANDIE LANDRY AND SENATORS CATHEY, HENSGENS,
JENKINS, MIZELL, MYERS, AND WHEAT

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Classification RS 47

NOTE § 2

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AN ACT

To amend and reenact R.S. 47:297.24(A)(1), relative to income tax; to provide relative to the individual income tax credit for purchases of firearm safety devices; to provide for definitions; to provide relative to purchases which qualify taxpayers for the credit; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:297.24(A)(1) is hereby amended and reenacted to read as follows:

§297.24. Tax credit; purchases of firearm safety devices

A. For purposes of this Section, the following terms have the meanings ascribed to them in this Subsection:

(1) "Eligible transaction" means a Louisiana sales transaction in which a taxpayer purchases one or more firearm safety devices from a dealer that is federally licensed pursuant to 18 U.S.C. 923 required to collect sales and use tax on the sale of the firearm safety device. An eligible transaction shall not include the purchase of a firearm.

* * *
Section 2. The provisions of this Act shall apply to taxable periods beginning on or after January 1, 2025. [ACTS 2025, NO. 160]

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature

[NOTE 2 RS 47:297.24(A)(1)]


HB NO. 211

ENROLLED

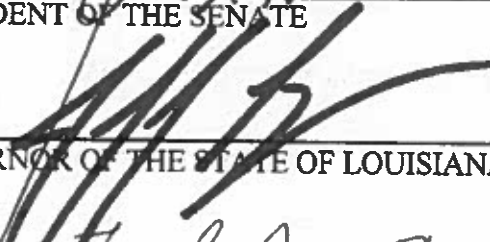
1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become
3 effective on the day following such approval.



SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 8, 2025

ACT 477
2025 Regular Session
Edit Sheet

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Classification RS 9
- NOTE § 19
- COPY PGS. 1-2, 8-11, 37

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Classification RSS 1
- NOTE § 19
- COPY PGS. 1-2, 36-37

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Edits To: RS 13 Pgs. 13, 14
Note: - NOTE § 19
- COPY PGS. 1-2, 11-15, 37

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Edits To: RS 15 Pgs. 17
Note: - NOTE § 19
- COPY PGS. 1-2, 15-17, 37

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Classification RS 40
- NOTE § 19
- COPY PGS. 1-2, 25-27, 37

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Edits To: RS 47 Pgs. 36
Note: - NOTE § 19
- COPY PGS. 1-2, 34-37

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Note: - NOTE § 19
- COPY PGS. 1-2, 7-8, 37

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Classification CAC
- NOTE § 19
- COPY PGS. 1-7, 37

ACT 477

ENROLLED

2025 Regular Session

HOUSE BILL NO. 617

BY REPRESENTATIVES CARVER, AMEDEE, BACALA, BAMBURG, BERAULT, BILLINGS, BOYER, BRAUD, BRYANT, CHENEVERT, COATES, COX, CREWS, DICKERSON, DOMANGUE, EDMONSTON, FIRMENT, FISHER, FREIBERG, GLORIOSO, HEBERT, HENRY, HILFERTY, JACKSON, MIKE JOHNSON, KERNER, LACOMBE, MACK, MCMAKIN, MELERINE, MOORE, NEWELL, OWEN, SCHLEGEL, SPELL, STAGNI, TAYLOR, THOMPSON, WALTERS, WILDER, WRIGHT, AND WYBLE AND SENATORS BASS, BOUDREAUX, CATHEY, CLOUD, CONNICK, HENRY, MCMATH, MILLER, MIZELL, MYERS, REESE, SELDERS, AND WHEAT

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Edits To: ALL Pgs. _____

Note: SEE ATTACHED EDIT SHEET

1 AN ACT

2 To amend and reenact ~~Children's Code~~ Articles 509(B)(1), 512(B)(1), 522(A)(2), 1269.3(F),
3 1270(B), (E), and (F), 1271(A), 1273, 1283.2(H), 1285.2(H), and 1519, ~~Code of~~
4 ~~Evidence~~ Article 902(10), R.S. ~~6:333~~(F)(14), R.S. ~~9:315.16~~(A), 315.40(1) and (3),
5 399.1(A) and (F)(3) and (4), and 406(B)(2) and (C)(2), R.S. ~~11:441.1~~(F), R.S. ~~13:998~~
6 (B) and (E)(1) ^(Intro. Par.) and (3), 1141(B) and (E)(1) ^(Intro. Par.) and (3), 1414(B) and (E)(1) ^(Intro. Par.) and (3),
7 4291(B)(1), and 5108.2, R.S. ~~15:587~~(A)(2)(a) and (b), 587.1(I), and 587.5(A)(4),
8 R.S. ~~17:192.1~~(A)(1)(a) and (3), R.S. ~~23:1605~~(A)(4), R.S. ~~36:3~~(7), 8(E)(2)(d), 9(C),
9 471(B) and (C)(1), 472(A), 475.1(B) and (C), 476, and 477, R.S. ~~40:34.5~~(E),
10 46.12(D) and (F) ^(Intro. Par.), and 1061.14(B)(3)(b)(i), R.S. ~~43:111~~(A)(8), R.S. ~~44:38~~, R.S.
11 ~~46:51~~(introductory paragraph), 51.3, 233.1(C)(introductory paragraph) and
12 (D)(introductory paragraph), 236.1.1(3), 236.1.4(E), 236.1.8(D), 236.3(A)(2),
13 236.10(A), 236.11(C), 236.12(B)(1), 236.14(D)(1)(introductory paragraph),
14 236.15(A)(1), 236.16, 238(B), (C), (D), (E)(introductory paragraph) and (7), and (F),
15 281, 1002(A), (B)(introductory paragraph), and (C), and 2136.2(F), R.S.
16 ~~47:299.11~~(1), 299.41(B), 463.112(C), and 9027(C)(10)(introductory paragraph) and
17 (c), and R.S. ~~51:1442~~(4) and to repeal R.S. 36:474(A)(11) and (G) and 477(B)(2) and

1 R.S. 46:51(2) and (14) and 233.1(A) and (B), relative to the organization of the
2 Department of Children and Family Services; to create the office of child support
3 and the office of child welfare; to eliminate the office of children and family
4 services; to transfer the duties of certain offices within the Department of Children
5 and Family Services; to remove outdated provisions; and to provide for related
6 matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Children's Code Articles 509(B)(1), 512(B)(1), 522(A)(2), 1269.3(F),
9 1270(B), (E), and (F), 1271(A), 1273, 1283.2(H), 1285.2(H), and 1519 are hereby amended
10 and reenacted to read as follows:

11 Art. 509. Development of interagency protocols; drafting committee membership;
12 meetings; compliance deadline

13 * * *

14 B. At a minimum, each committee shall include the following members:

15 (1) A representative of the office of ~~children and family services~~, child
16 welfare, Department of Children and Family Services.

17 * * *

18 Art. 512. Composition of the multidisciplinary investigative team

19 * * *

20 B. Governmental entities that have responsibilities imposed by law for the
21 investigation of child abuse include:

22 (1) The office of ~~children and family services~~, child welfare, Department of
23 Children and Family Services.

24 * * *

25 Art. 522. Applicability

26 A. A child advocacy center is established and becomes subject to the
27 provisions of this Chapter when all of the following have been accomplished:

28 * * *

29 (2) An agreement to use the services of a child advocacy center has been
30 executed by representatives of the district attorney, the office of ~~children and family~~

1 §1002. Vocational testing and counseling; purpose; duties of ~~the office of children~~
2 Louisiana Works and family services

3 A. ~~The Department of Children and Family Services, office of children and~~
4 ~~family services,~~ Louisiana Works, shall provide, in each of its regional offices,
5 vocational testing and counseling on the subjects of higher education and
6 employment for those individuals in long-term foster care at the youngest age
7 deemed appropriate to process the information.

8 B. Through vocational testing, ~~the office of children and family services~~
9 Louisiana Works shall seek to identify areas of potential interest and potential
10 employment that are specific to an individual in foster care and, to this end, the
11 office shall:

12 * * *

13 C. ~~The office of children and family services~~ Louisiana Works shall adopt
14 all necessary rules and regulations to carry out the provisions of this Chapter.

15 * * *

16 §2136.2. Louisiana Protective Order Registry

17 * * *

18 F. The judicial administrator's office shall make the Louisiana Protective
19 Order Registry available to state and local law enforcement agencies;; district
20 attorney offices;; the Department of Children and Family Services, office of children
21 and family services, ~~child support enforcement section,~~ child support; the Louisiana
22 Department of Health;; bureau of protective services;; the office of elderly affairs;;
23 elderly protective services;; the office of the attorney general;; and the courts.

24 * * *

25 Section 16. R.S. 47:299.11(1), 299.41(B), 463.112(C), and 9027(C)(10)(introductory
26 paragraph) and (c) are hereby amended and reenacted to read as follows:

27 §299.11. Ranking and priority of claims

28 If two or more agencies file offset claims with the secretary against an
29 individual's refund, the secretary shall remit the refund to the claimants if sufficient

1 funds exist in the following order with the first offset claim to be paid being
2 completely satisfied before a second or subsequent offset claim is paid:

3 (1) Claims of ~~the division of support enforcement of the office of children~~
4 ~~and family services~~ child support, of the Department of Children and Family
5 Services.

6 * * *

7 §299.41. Ranking and priority of claims

8 * * *

9 B. If additional offset claims are filed with the secretary against an
10 individual's refund, the secretary shall rank the claims for child support in the same
11 priority as claims filed by the ~~division of support enforcement of the office of~~
12 ~~children and family services~~ office of child support, of the Department of Children
13 and Family Services pursuant to R.S. 47:299.11(1).

14 * * *

15 §463.112. Special prestige license plates; foster and adoptive parenting

16 * * *

17 C. The department shall collect an annual fee of twenty-five dollars for this
18 special prestige license plate, which shall be dedicated to the Department of Children
19 and Family Services ~~Services, office of children and family services~~, to be used
20 solely for foster and adoptive parent recruitment activities. This fee shall be in
21 addition to the regular motor vehicle license fee provided in R.S. 47:463, and a
22 handling fee of three dollars and fifty cents to be retained by the department to offset
23 a portion of administrative costs.

24 * * *

25 §9027. Assignment of deferred lottery annuity prizes

26 * * *

27 C. On the filing by the assignor or the assignee in the Nineteenth Judicial
28 District Court of East Baton Rouge Parish of a petition seeking approval of a
29 voluntary assignment, the court shall issue an order approving a voluntary

1 assignment and directing the corporation to make prize payments as a whole or in
2 part to the assignee if the court finds all of the following:

3 * * *

4 (10) The petition required by this Subsection shall be accompanied by a
5 certification from a representative of the Department of Children and Family
6 Services, office of ~~children and family services~~, child support, stating any of the
7 following:

8 * * *

9 (c) That the assignor or assignee does currently have a child support
10 arrearage, or the assignor or assignee does owe an obligation to repay any public
11 assistance benefits or an overpayment of child support benefits to the Department of
12 Children and Family Services. The certification from the Department of Children
13 and Family Services, office of children and family services, shall be provided to the
14 assignor and the assignee promptly upon the request of the assignor or the assignee,
15 and in no event more than ten business days after said request is received by the
16 Department of Children and Family Services, office of ~~children and family services~~.
17 child support.

18 * * *

19 Section 17. R.S. 51:1442(4) is hereby amended and reenacted to read as follows:

20 §1442. Definitions

21 As used in this Chapter, the following words and phrases shall have the
22 following meanings:

23 * * *

24 (4) "Department" means the Department of Children and Family Services,
25 office of ~~children and family services~~, ~~child support enforcement section~~. child
26 support.

27 * * *

28 Section 18. R.S. 36:474(A)(11) and (G) and 477(B)(2) and R.S. 46:51(2) and (14)
29 and 233.1(A) and (B) are hereby repealed in their entirety.

HB NO. 617

ENROLLED


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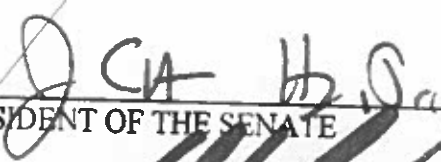
Section 19. This Act shall become effective only if the Act which originated as House Bill No. 624 of this 2025 Regular Session of the Legislature is enacted. If House Bill No. 624 is enacted then:

(A) Sections 1 through 9 and 11 through 18 of this Act shall become effective on October 1, 2027.

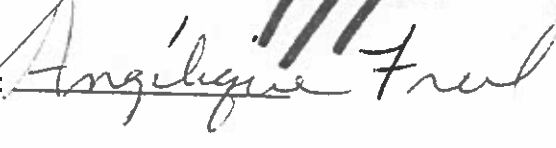
(B) Section 10 of this Act shall become effective on October 1, 2025.

NOTE ALL PROVISIONS IN THIS ACT


SPEAKER OF THE HOUSE OF REPRESENTATIVES


PRESIDENT OF THE SENATE


GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 20, 2025

ACT 215

ENROLLED

2025 Regular Session

HOUSE BILL NO. 654

BY REPRESENTATIVE BEAULLIEU

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Edits To: RS 47 Pgs. 1

Note:

1

AN ACT

2

To enact R.S. 47:301.7, relative to sales and use taxes; to provide for the applicability of certain sales and use tax incentives; to provide for requirements and limitations; to provide for effectiveness; and to provide for related matters.

3

4

5

Be it enacted by the Legislature of Louisiana:

6

Section 1. R.S. 47:301.7 is hereby enacted to read as follows:

7

§301.7. Sales and use tax exemptions; uniformity of base

8

Beginning January 1, 2026, no new sales and use tax exemption, exclusion,

9

credit, or rebate shall be enacted by the Legislature unless the exemption, exclusion,

10

credit, or rebate is applicable to sales and use taxes levied by all taxing authorities.

11

Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

12

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SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 8, 2025

ACT 156

ENROLLED

2025 Regular Session

HOUSE BILL NO. 188

BY REPRESENTATIVE OWEN

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Classification RS 41

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AN ACT

To enact R.S. ~~47:305.2(B)(13)~~ and to repeal R.S. 47:305.2(A)(4), relative to sales and use taxes; to provide for exemptions from sales and use taxes imposed by certain taxing authorities; to authorize a local sales and use tax exemption for certain adaptive driving equipment and motor vehicle modifications; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.2(B)(13) is hereby enacted to read as follows:

§305.2. Exemption; medical

* * *

B. The following items shall be exempt from the sales and use tax imposed by any taxing authority:

* * *


(13) Adaptive driving equipment and motor vehicle modifications prescribed for personal use by a physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the state.

* * *

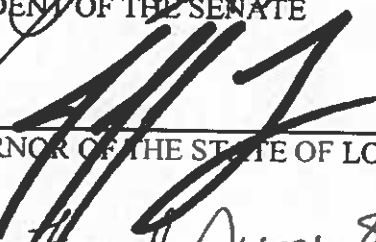
Section 2. R.S. 47:305.2(A)(4) is hereby repealed in its entirety.



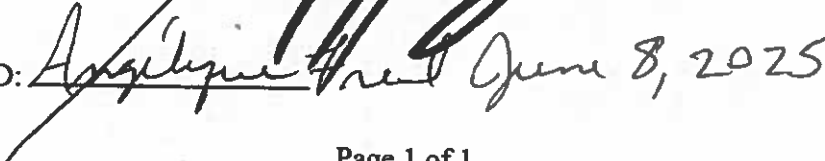
SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 8, 2025

ACT 339

2025 Regular Session

ENROLLED

SENATE BILL NO. 243

BY SENATOR REESE

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NO EDITS
Classification RS 47
- NOTE § 2

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AN ACT

To amend and reenact R.S. 47:305.2(B)(1), relative to state and local sales tax exemptions; to provide relative to the sales tax exemption for the sale of certain prescription drugs; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:305.2(B)(1) is amended and reenacted to read as follows:

§305.2. Exemption; medical

* * *

B. The following items shall be exempt from the sales and use tax imposed by any taxing authority:

(1) The sale of prescription drugs pursuant to individuals enrolled in the Louisiana Children's Health Insurance Program under Title XXI of the Social Security Act and ~~the pharmaceutical vendor program for~~ or enrolled in any Louisiana Medicaid program under Title XIX of the Social Security Act as administered by the Louisiana Department of Health.

* * *

Section 2. The provisions of Section 1 of this Act are interpretive and not substantive; they do not change the law or establish new rules, rights, or duties to any person.

(Acts 2025, No. 339)

(NOTE: 2 RS 47: 305.2(B)(1))

SB NO. 243

ENROLLED

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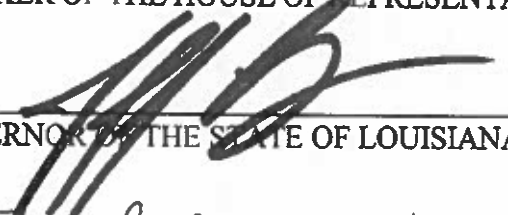
Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.



PRESIDENT OF THE SENATE



SPEAKER OF THE HOUSE OF REPRESENTATIVES



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: *Angélique Friel June 11, 2025*

ACT 163

ENROLLED

2025 Regular Session

HOUSE BILL NO. 226

BY REPRESENTATIVE FREIBERG

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Classification RS 47

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AN ACT

To amend and reenact R.S. 47:322.9(B), relative to the use of monies in certain treasury funds; to provide for the use of monies in the East Baton Rouge Parish Enhancement Fund; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:322.9(B) is hereby amended and reenacted to read as follows:

§322.9. Disposition of certain collections in East Baton Rouge Parish

* * *

B. The monies in the "East Baton Rouge Parish Enhancement Fund" shall be subject to an annual appropriation by the legislature. One hundred thousand dollars of the monies in the fund shall be available annually for use exclusively for urban mass transit purposes in East Baton Rouge Parish. The funds allocated herein for urban mass transit shall not be used to displace, replace, or supplant funds previously appropriated or otherwise used for this purpose. One hundred thousand dollars of the monies in the fund shall annually be available for use by the Baton Rouge Sports Foundation, however, no funds so allocated shall be used to pay the salary or related benefits of the executive director Visit Baton Rouge to promote athletic activities, facilities, and sporting events to attract visitors to East Baton Rouge Parish. The remainder of the monies in the fund shall be available annually for use by the Riverside Centroplex Arena and Exhibition Center. All unexpended

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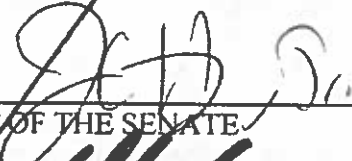
and unencumbered monies remaining in the fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the treasurer in the same manner as the monies in the state general fund, and all interest earned shall be deposited in the state general fund.

* * *

Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.



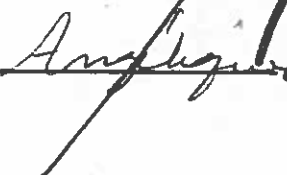
SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 8, 2025

ACT 285

ENROLLED

2025 Regular Session

HOUSE BILL NO. 500

BY REPRESENTATIVE BEAULLIEU

La. State Law Institute
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Edits To: RS 47 Pgs. 3

Note:

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AN ACT

To amend and reenact R.S. ~~47:337.51(A)(1), 337.102(D), and 1401~~ and to enact R.S. 47:337.51.1 and 1402(A)(3), relative to the administration and adjudication of tax disputes; to provide for certain notice requirements related to assessments; to authorize the mediation of certain disputes; to provide for requirements and limitations related to mediation agreements; to provide for the duties and responsibilities of the Louisiana Uniform Local Sales Tax Board; to provide for the issuance of policy advice; to provide for requests for private letter rulings from the Louisiana Uniform Local Sales Tax Board; to provide for certain reviews by the Board of Tax Appeals; to provide for the responsibilities of judges on the Board of Tax Appeals; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1 R.S. 47:337.51(A)(1), 337.102(D), and 1401 are hereby amended and reenacted and R.S. 47:337.51.1 and 1402(A)(3) are hereby enacted to read as follows:

§337.51. Notice of assessment and right to appeal

A.(1) Having assessed the amount determined to be due, the collector shall send a notice by certified mail to the taxpayer against whom the assessment is imposed at the address given in the last report filed by the taxpayer, or to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the United States Postal Service or from the United States Postal Service certified

1 software. This notice shall inform the taxpayer of the assessment and ~~that he has~~
 2 ~~sixty calendar days from the date of the notice~~ the right to do any of the following:

3 (a) Pay the amount of the assessment within sixty calendar days from the
 4 date of the notice.

5 (b) Appeal to the Board of Tax Appeals for redetermination of the
 6 assessment within sixty calendar days from the date of the notice.

7 (c) Pay under protest in accordance with R.S. 47:337.63 within sixty
 8 calendar days from the date of the notice, and then either file suit or file a petition
 9 with the Board of Tax Appeals, all as provided for in that Section.

10 (d) Agree in writing with the collector to a mediation within fifteen calendar
 11 days from the date of the notice pursuant to the provisions of R.S. 47:337.51.1.

12 * * *

13 §337.51.1. Mediation after assessment

14 A. A taxpayer or dealer and the collector may agree in writing to mediation
 15 of any disputes relating to an assessment within fifteen calendar days from the date
 16 of the notice issued pursuant to R.S. 47:337.51(A).

17 B. Any mediation agreed to by a taxpayer or dealer and the collector
 18 pursuant to this Section shall be completed within forty-five calendar days of the
 19 mediation agreement between the parties. The person appointed as the mediator
 20 must be mutually agreed to by the taxpayer or dealer and the collector. The costs of
 21 mediation shall be shared equally by the taxpayer or dealer and the collector, unless
 22 all the parties specifically agree otherwise in writing.

23 C. The taxpayer, dealer, or the collector may terminate the mediation
 24 agreement at any time by notifying the other party or parties in writing. Upon
 25 completion or termination of the mediation agreement, the collector shall send a
 26 notice of completion or termination of the mediation agreement to the taxpayer or
 27 dealer in the same manner as the notice sent pursuant to R.S. 47:337.51(A) and shall
 28 notify the taxpayer or dealer that he has thirty calendar days from the date the notice
 29 is sent to take any action authorized in R.S. 47:337.51(A)(1)(a), (b), or (c) or (B), as
 30 applicable.

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D. The taxpayer or dealer shall have thirty calendar days from the date the notice of completion or termination of the mediation agreement is sent from the collector to take any action authorized in R.S. 47:337.51(A) or (B), as applicable. Notwithstanding any provision to the contrary in this Section, a taxpayer or dealer shall not have less than sixty calendar days from the date the notice of assessment is sent to take any action authorized in R.S. 47:337.51(A) or (B), as applicable.

E. All mediation procedures shall be nonbinding unless all the parties specifically agree otherwise in writing. The provisions of R.S. 9:4112 regarding confidentiality and admissibility of oral and written communications and records made during mediation shall be applicable to any mediation conducted pursuant to this Section.

* * *

§337.102. Louisiana Uniform Local Sales Tax Board; creation; membership; powers and duties

* * *

D. Issuance of policy advice.

(1)(a) The board may issue policy advice intended to provide guidance to taxpayers or dealers with respect to any local sales and use tax issue. Any policy advice issued after January 1, 2025, shall bind the decision or discretion of a local collector subject to the provisions ^{of} this Paragraph.

(b) A local collector may seek a review of the policy advice within twenty calendar days of the date of issuance by filing a petition to the Local Tax Division of the Louisiana Board of Tax Appeals. Any policy advice that is appealed shall be stayed until the appeal is resolved by final judgment.

(2)(a) A taxpayer or dealer may request a private letter ruling from the board by sending a certified letter to the board and to the respective local tax collectors. Prior to the issuance of a private letter ruling, the board may solicit additional information from the respective local tax collectors. A private letter ruling issued by the board shall be transmitted by certified mail simultaneously to both the

1 requesting party and the respective local tax collectors. A private letter ruling shall
2 be posted in redacted form on the board's website within ten days of its issuance.

3 ~~(2) If a request for a private letter ruling involves a single local tax collector,~~
4 ~~the tax collector may elect to decline to participate in the private letter ruling process~~
5 ~~provided for in this Subsection with respect to that request for a private letter ruling~~
6 ~~by notifying the board and the requesting party within ten days of receipt of the~~
7 ~~request. If the board receives this notification, the board shall decline the request for~~
8 ~~the ruling.~~

9 ~~(3)(b) Except as otherwise provided in Paragraph (2) of this Subsection, a~~
10 ~~private~~ A private letter ruling shall bind the decision or discretion of a local tax
11 collector served with notice of the request pursuant to Subparagraph (a) of this
12 Paragraph (1) of this Subsection. However, any party to the dispute may seek a
13 review of the ruling within twenty days of the date of its certified mailing by filing
14 a petition to the Local Tax Division of the Louisiana Board of Tax Appeals. The
15 only grounds for overturning a private letter ruling on appeal shall be that the ruling
16 is ~~contrary to law or a controlling ordinance, conflicts with pre-existing~~
17 ~~jurisprudence, or otherwise is clearly arbitrary and capricious. Any private letter~~
18 ~~ruling that is appealed shall be stayed until the appeal is resolved by final judgment~~
19 ~~or by settlement~~ Local Tax Division of the Louisiana Board of Tax Appeals shall
20 conduct a de novo review of the private letter ruling advice and the judgment
21 rendered by the Local Tax Division of the Louisiana Board of Tax Appeals may be
22 appealed by either the taxpayer or the local tax collector.

23 * * *

24 §1401. Creation of Board of Tax Appeals

25 In order to provide effect to the provisions of Article V, Section 35 and
26 Article VII, Section 3(A) of the Constitution of Louisiana, a board that will hear and
27 timely decide, at a minimum of expense to the taxpayer, questions of law and fact
28 arising from disputes or controversies between a taxpayer and any collector of the
29 state of Louisiana or its political subdivisions in the enforcement of any tax, excise,
30 license, permit or any other tax, fee, penalty, receipt or other law administered by a

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collector, and to exercise other jurisdiction as provided by law, including jurisdiction as provided for in the Uniform Local Sales Tax Code, the Board of Tax Appeals, hereinafter referred to as the "board", is created as an independent agency for the purposes of this Chapter. The Local Tax Division is created as an independent agency and authority within the board for the purposes of exercising jurisdiction over disputes involving local collectors.

§1402. Membership of board; qualifications; appointment; term; vacancy; salary


A.

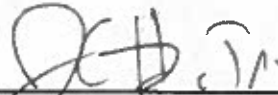
* * *

(3) Members shall adhere to Canons 1 through 3 of the Code of Judicial Conduct.

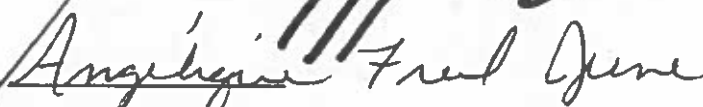
* * *

Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, the provisions of this Section shall become effective on the day following such approval.


SPEAKER OF THE HOUSE OF REPRESENTATIVES


PRESIDENT OF THE SENATE


GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 11, 2025

ACT 131

ENROLLED

2025 Regular Session

HOUSE BILL NO. 57

BY REPRESENTATIVE ROMERO

La. State Law Institute
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Edits To: RS 47 Pgs. 2
Note:

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AN ACT

To enact R.S. 47:338.199, relative to sales and use taxes; to authorize the levy of an additional sales and use tax by the Jefferson Davis Parish School Board; to require voter approval of the tax; to provide for effectiveness; and to provide for related matters.

Notice of intention to introduce this Act has been published as provided by Article III, Section 13 of the Constitution of Louisiana.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:338.199 is hereby enacted to read as follows:

§338.199. Jefferson Davis Parish School Board; authority to levy additional sales and use tax

A. The Jefferson Davis Parish School Board is hereby authorized to levy and collect an additional sales and use tax not to exceed one-half of one percent within the territorial jurisdiction of the parish.

B. In accordance with the provisions of Article VI, Section 29(B) of the Constitution of Louisiana, the additional sales and use tax shall be authorized to exceed the limitation found in Article VI, Section 29(A) of the Constitution of Louisiana and shall be in addition to the taxes authorized by R.S. 47:338.54 and other law.

C. The sales and use tax so levied shall be imposed by an ordinance of the Jefferson Davis Parish School Board and shall be levied upon the sale at retail, the

1 use, lease, or rental, the consumption and the storage for consumption of, and
 2 distribution of tangible personal property or digital products, and on sales of services
 3 in the parish, all as defined in Chapter 2 of Subtitle ^{v this} H of Title 47 of the Louisiana
 4 Revised Statutes of 1950. However, the ordinance imposing the tax shall be adopted
 5 by the Jefferson Davis Parish School Board only after the question of the imposition
 6 of the tax has been submitted to the qualified electors of the parish at an election
 7 conducted in accordance with the Louisiana Election Code and the majority of those
 8 voting in the election voted in favor of the imposition of the tax.

9 D. This tax shall be in addition to all other taxes and shall be collected at the
 10 same time and in the same manner as set forth in Chapter 2-D of Subtitle ^{v this} H of Title
 11 47 of the Louisiana Revised Statutes of 1950.

12 Section 2. This Act shall become effective upon signature by the governor or, if not
 13 signed by the governor, upon expiration of the time for bills to become law without signature
 14 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 15 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 16 effective on the day following such approval.



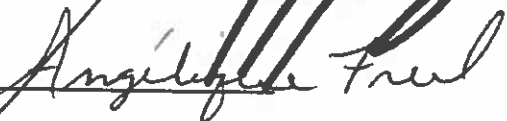
 SPEAKER OF THE HOUSE OF REPRESENTATIVES



 PRESIDENT OF THE SENATE



 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 8, 2025

ACT 387

ENROLLED

2025 Regular Session

HOUSE BILL NO. 610

BY REPRESENTATIVE HILFERTY

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Classification RS 47

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AN ACT

To enact R.S. 47:338.221(E), relative to the city of New Orleans; to provide relative to an occupancy tax levied on short-term rentals of overnight lodging; to provide relative to the rental of short-term rentals through online platforms; and to provide for related matters.

Notice of intention to introduce this Act has been published as provided by Article III, Section 13 of the Constitution of Louisiana.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:338.221(E) is hereby enacted to read as follows:


§338.221. City of New Orleans; short-term rental occupancy tax

* * *

E. If a party rents a short-term rental that is located in the city of New Orleans through an online platform, the online platform shall provide the party with a line by line itemization of all assessments, fees, and taxes owed by such party. The online platform shall provide such information on its website and on the final bill issued to the party who rented the short-term rental.

Section 2. The provisions of this Act shall become effective on January 1, 2026.


SPEAKER OF THE HOUSE OF REPRESENTATIVES


PRESIDENT OF THE SENATE


GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: 

June 20, 2025
Page 1 of 1

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

ACT 137
2025 Regular Session
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ACT 137

ENROLLED

2025 Regular Session

HOUSE BILL NO. 96

BY REPRESENTATIVES KNOX AND CHASSION

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AN ACT

To amend and reenact R.S. ~~13:5364(1)~~, R.S. ~~14:34(C)~~, 34.1(B), and 34.7(B), R.S. ~~15:1199.23(2)~~, R.S. ~~17:269~~ and 1915(Article II)(R), R.S. ~~37:3651(N)~~ and 3662(2), R.S. ~~46:121(1)(a)~~ and (4)(introductory paragraph), and R.S. ~~47:463.195(C)~~, relative to definitions of the United States Armed Forces; to provide for the inclusion of the United States Space Force in various statutory definitions of United States Armed Forces; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. ~~13:5364(1)~~ is hereby amended and reenacted to read as follows:

§5364. Definitions

For the purposes of this Chapter:

(1) "Veteran" means a former or current member of the United States Armed Forces or organized militia of the several states and territories, including but not limited to a member of the Army, Navy, Air Force, Space Force, Marine Corps, Coast Guard, National Guard, Air National Guard, Reserves, State Guard, or a commissioned officer of the Public Health Service, Environmental Science Services Administration, or National Oceanic and Atmospheric Administration, or its predecessor, the United States Coast and Geodetic Survey.

* * *

Section 2. R.S. ~~14:34(C)~~, 34.1(B), and 34.7(B) are hereby amended and reenacted to read as follows:

§34. Aggravated battery

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C. For purposes of this Section, the following words shall have the following meanings:

(1) "Active member of the United States Armed Forces" shall mean an active member of the United States Army, the United States Marine Corps, the United States Navy, the United States Air Force, the United States Space Force, the United States Coast Guard, or the National Guard.

(2) "Disabled veteran" shall mean a veteran member of the United States Army, the United States Marine Corps, the United States Navy, the United States Air Force, the United States Space Force, the United States Coast Guard, or the National Guard who is disabled as determined by the United States Department of Veteran Affairs.

§34.1. Second degree battery

* * *

B. For purposes of this Section, the following words shall have the following meanings:

(1) "Active member of the United States Armed Forces" shall mean an active member of the United States Army, the United States Marine Corps, the United States Navy, the United States Air Force, the United States Space Force, the United States Coast Guard, or the National Guard.

(2) "Disabled veteran" shall mean a veteran member of the United States Army, the United States Marine Corps, the United States Navy, the United States Air Force, the United States Space Force, the United States Coast Guard, or the National Guard who is disabled as determined by the United States Department of Veteran Affairs.

* * *

§34.7. Aggravated second degree battery

* * *

B. For purposes of this Section, the following words shall have the following meanings:

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(1) "Active member of the United States Armed Forces" shall mean an active member of the United States Army, the United States Marine Corps, the United States Navy, the United States Air Force, the United States Space Force, the United States Coast Guard, or the National Guard.

(2) "Disabled veteran" shall mean a veteran member of the United States Army, the United States Marine Corps, the United States Navy, the United States Air Force, the United States Space Force, the United States Coast Guard, or the National Guard who is disabled as determined by the United States Department of Veteran Affairs.

* * *

Section 3. ~~R.S. 15:1199.23(2) is hereby amended and reenacted to read as follows:~~

§1199.23. Definitions

For the purposes of this Part:

* * *

(2) "Veteran" means an honorably or generally discharged member of the United States Armed Forces or organized militia of the several states and territories, including but not limited to a member of the Army, Navy, Air Force, Space Force, Marine Corps, Coast Guard, National Guard, Air National Guard, Reserves, State Guard, or a commissioned officer of the Public Health Service, Environmental Science Services Administration, or National Oceanic and Atmospheric Administration, or its predecessor, the United States Coast and Geodetic Survey.

Section 4. ~~R.S. 17:269 and 1915(Article II)(R) are hereby amended and reenacted to read as follows:~~

§269. Selective service obligation orientation program

The state board of education may establish and administer, and each parish and city school board in the state may maintain in each public school to which applicable a selective service obligation orientation program of instruction which may be part of the required curriculum for all male students in grades higher than the eighth grade in the public schools of this state.

1 The program so established may require that every male student in the ninth,
2 tenth and eleventh grades be given one hour of non credit instruction during each
3 semester of each of such grades, by representatives of the Louisiana Selective
4 Service System, in subject matter pertaining to armed forces obligations.

5 During the second semester of the twelfth grade every male student may be
6 given six hours of instruction, without credit, in matters pertaining to his armed
7 forces obligations, including but not necessarily restricted to matters relating to
8 service in the regular armed forces, the reserves and officer procurement. Such
9 instruction may include one hour of lecture by representatives of each of the
10 following: (1) the Louisiana Selective Service System, (2) the ~~Air Forces of the~~
11 United States Air Force, (3) the United States Space Force, (4) the United States
12 Army, ~~(4)~~ (5) the United States Navy, ~~(5)~~ (6) the United States Marine Corps, and
13 ~~(6)~~ (7) the United States Coast Guard.

14 * * *

15 §1915. Ratification; text of compact

16 * * *

17 ARTICLE II

18 DEFINITIONS

19 As used in this compact, unless the context clearly requires a different
20 construction:

21 * * *

22 R. "Uniformed service" means the Army, Navy, Air Force, Space Force,
23 Marine Corps, Coast Guard as well as the Commissioned Corps of the National
24 Oceanic and Atmospheric Administration, and Public Health Services.

25 * * *

26 Section 5. R.S. 37:3651(N) and 3662(2) are hereby amended and reenacted to read
27 as follows:

28 §3651. Licensure for individuals with military training and experience; licensure by
29 endorsement for military spouses and dependents

30 * * *

1 N. For the purposes of this Section, "military" means the armed forces or
2 reserves of the United States, including the Army, Navy, Marine Corps, Coast
3 Guard, Air Force, Space Force, and the reserve components thereof, the National
4 Guard of any state, the Military Reserves of any state, or the naval militia of any
5 state.

6 * * *

7 §3662. Definitions

8 As used in this Chapter, the following words have the following meanings
9 unless the context clearly requires otherwise:

10 * * *

11 (2) "Military medical personnel" means an individual who has recently
12 served as a medic in the United States Army, medical technician in the United States
13 Air Force or United States Space Force, or corpsman in the United States Navy or
14 the United States Coast Guard and who was discharged or released from such service
15 under conditions other than dishonorable.

16 * * *

17 Section 6. R.S. 46:121(1)(a) and (4)(introductory paragraph) are hereby amended
18 and reenacted to read as follows:

19 §121. Definitions

20 For purposes of this Part, the following terms shall be defined as follows:

21 (1) "Activated military person" means a person domiciled in Louisiana for
22 civilian purposes who names Louisiana as Home of Record (HOR) for military
23 purposes, and who is any of the following:

24 (a) A member of a reserve component of the United States Army, Navy, Air
25 Force, Space Force, Marine Corps, or Coast Guard, including the Louisiana National
26 Guard, and called to active federal service in excess of thirty days.

27 * * *

28 (4) "Honorably discharged military person" means a person domiciled in
29 Louisiana who is a veteran of the United States Army, Navy, Air Force, Space Force,
30 Marine Corps, or Coast Guard who was on full-time active duty in the military

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service of the United States and received an honorable discharge and has met any of the following conditions:

* * *

~~Section 7. R.S. 47:463.195(C) is hereby amended and reenacted to read as follows:~~
§463.195. Special prestige license plate; "Blue Star Mothers"

* * *

C. The special prestige license plate shall be issued, upon application, in the same manner as any other motor vehicle license plate, to a Louisiana resident who submits written evidence that the applicant is the owner of a motor vehicle and is the spouse, sibling, parent, or child of a person serving or who has served in the armed forces of the United States. As used in this Subsection, "armed forces of the United States" means persons serving or who have served in the United States Army, Navy, Air Force, Space Force, Marines, and Coast Guard, reservists, and members of the National Guard. The plate issued under this Section shall not be transferable between motor vehicle owners. In the event the owner of a motor vehicle issued a "Blue Star Mothers" plate should sell, trade, exchange, or otherwise dispose of such vehicle, the plate shall be retained by original applicant to whom the plate was issued.

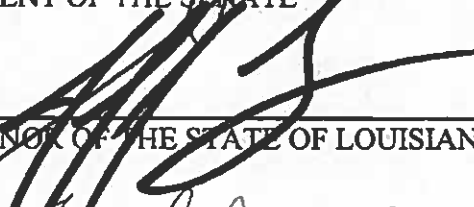
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SPEAKER OF THE HOUSE OF REPRESENTATIVES



PRESIDENT OF THE SENATE



GOVERNOR OF THE STATE OF LOUISIANA

APPROVED:  June 8, 2025