

## NOTICE

### Changes Effective **January 1, 2025** from the 2024 Third Extraordinary Session of the LA Legislature

The Louisiana Legislature held a special session from November 6, 2024 – November 22, 2024. Two Acts impacting local sales tax collections and reporting were signed by the Governor on December 4, 2024 and will both be effective for tax periods on or after January 1, 2025.

Act 10 (HB8) by Representative Brass provides for the taxability for state and local sales tax of digital products and services, defines digital products and states the exemptions which apply.

Act 11 (HB10) by Representative Wright includes multiple changes which will impact the sales and use tax returns for every parish.

- 1) All parishes will be required to capture the sales amounts for prescription drugs and manufacturing machinery and equipment on their return per new language in R.S. 47:305 (G)  
“Before January 1, 2025, the single or central sales tax collector for each parish shall modify returns for reporting and remitting local sales and use tax to include the following:  
(a) A separate line item for the sales of prescriptions drugs.  
(b) A separate line item for the sales of manufacturing, machinery, and equipment.”
- 2) Vendor’s compensation authorization at the local level has been repealed through the repeal of the following statutes:
  - 47:337.18(A)(3), 47:337.2(B)(3)(e), 47:337.23(C)(1)(a)(ii) and 47:340(G)(6)(d)
- 3) Multiple changes were made to exemptions and exclusions throughout the bill. The following changes have been made to optional exemptions in the Unincorporated Areas of Calcasieu Parish (Columns A and H) effective with the tax period on or after January 1, 2025:
  - Prescription drugs and qualifying medical devices (R.S. 47:30.2(A) per Act 11) – still reduced at the same rate, but will be reported separately from food for home consumption.
  - Food for Home consumption (R.S. 47:305(C)(1) per Act 11) – taxable at the full local rate.

**Tax Rate to Increase Effective January 1, 2025:** This rate increase is for the Westlake Opportunity Zone District that is located within the municipal limits of the City of Westlake. This is NOT for the entire City of Westlake. Please visit our website for a map of the boundaries.

The sales tax rate increase of 2% will appear on Column O (Westlake Opportunity Zone District) of the parish sales tax return. This increase will bring the overall rate for sales and use tax in Column O (Westlake Opportunity Zone District) to 7.75%. The new rate will also reflect an increase of 2% hotel/motel tax on

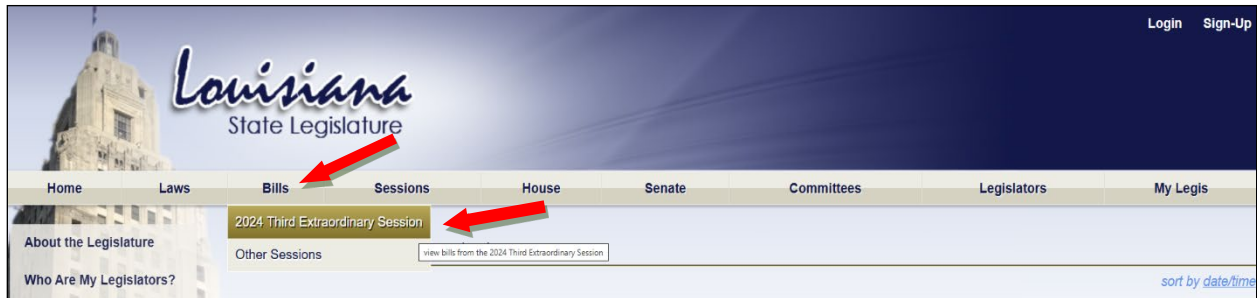
Column G (Westlake Opportunity Zone District) of the parish hotel/motel return. This increase will bring the overall rate for hotel/motel tax in Column G (Westlake Opportunity Zone District) to 7%.

Dealers are advised that their point-of-sale equipment (registers) will need to be modified to reflect the new rate which will allow them to collect the proper tax amount beginning on and after January 1, 2025. Their accounting systems will also require upgrading to account for the tax increase for billing as well as reporting purposes.

**NEW FORM:** A new form is available on our website at <https://www.cpsb.org/depts/salestax> or you can file your form electronically through the Parish e-file system. Filing online provides a hold harmless status for the automatic calculations generated through the system, is easier to navigate than completing a paper return, and allows for payments through both ACH Credit and ACH Debit.

Note that there have been numerous other changes made to the format of the statutes and that several exemptions and exclusions have been repealed, amended or moved through this legislation. The statutes on the legislative site are not updated to include changes from the session that just concluded. Per the website, the statutes have been updated through the 2024 Second Extraordinary Session only. To see the most recent legislation, you must look at the individual bills/acts that were passed in this session.

Please visit the Louisiana Legislature website at <https://www.legis.la.gov/Legis/Home.aspx> to see the full Acts which may be viewed by clicking on “**Bills**” and then clicking on “**2024 Third Extraordinary Session.**” Thereafter you may enter the appropriate ACT or HB # to review.



Please contact our office if you have any questions at [salestax@cpsb.org](mailto:salestax@cpsb.org) or (337) 214-4280.

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