



Revenue Information Bulletin No. 13-014
July 18, 2013
Sales Taxes

Temporary Suspension of Revenue Ruling No. 13-003

The Department is suspending the implementation of Revenue Ruling No. 13-003 which addresses whether parts and materials purchased by equipment lease or rental dealers to repair and maintain their lease or rental equipment is excluded from the payment of sales tax under La. R.S. 47:301(10)(a)(iii). This suspension is effective July 18, 2013.

Tim Barfield
Secretary

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