



Revenue Information Bulletin No. 11-010

May 23, 2011

Sales Taxes

Policy Statement Pertaining to the Taxability for Remotely Accessed Software, Digital or Media Products, and Other Items of Tangible Personal Property, and the Sale, Use, or Lease of Software and Program Content Repealed

The Department is repealing the implementation of [Revenue Ruling No. 10-001](#), which addresses the issue of whether sales, use and/or lease tax is due upon the purchase or use of products, computer software and applications, or stored media and/or other materials electronically delivered into Louisiana, which are accessed from in-state or out-of-state providers or vendors. [Revenue Ruling No. 10-001](#) is available on the LDR's website using the link provided.

Cynthia Bridges

Secretary

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