

**RULE**

**Department of Revenue  
Policy Services Division**

Sales and Use Tax Exemptions  
(LAC 61:I.4401)

Under the authority of R.S. 47:301(16)(p), R.S. 47:337.2, R.S. 47:337.9, and R.S. 47:1511, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:I.4401.D.3 by repealing the definition of the term newspaper. Newspapers were formerly exempted from sales taxes pursuant to R.S. 47:305(D)(1)(e) and R.S. 47:337.9(C)(10). However, Act 480 of the 2007 Regular Session repealed both R.S. 47:305(D)(1)(e) and R.S. 47:337.9(C)(10) and replaced the exemption with a sales tax exclusion for newspapers. Under Act 480, newspapers became excluded from the definition of tangible personal property. The definition of the term newspaper contained in LAC 61:I.4401.D.3 has been rendered obsolete by the repeal of R.S. 47:305(D)(1)(e) and R.S. 47:337.9(C)(10). Therefore the definition of newspaper found in LAC 61:I.4401.D.3 should be repealed.

**Title 61**

**REVENUE AND TAXATION**

**Part I. Taxes Collected and Administered by the  
Secretary of Revenue**

**Chapter 44. Sales and Use Tax Exemptions**

**§4401. Various Exemptions from Tax**

A. - D.2. ...

3. Repealed.

D.4. - J. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305, R.S. 47:337.2, R.S. 47:337.9, and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 29:1520 (August 2003), LR 30:2864 (December 2004), LR 36:1566 (July 2010).

Cynthia Bridges  
Secretary