

# Important

## Please read.

Effective July 1, 2013, there are **three changes** to the **Louisiana Sales Tax Return** (Form R-1029):

- The vendor's compensation rate on **Line 10** changed to **.935%**.

Act 425 of the 2013 Regular Session of the Louisiana Legislature amended R.S. 47:306(A)(3) to change the vendor's compensation rate allowed to dealers who remit sales tax from 1.1 percent to .935 percent. The change in vendor's compensation will become effective with the July sales tax return which is due August 20, 2013. The compensation is allowed only on returns which are timely filed and paid. Questions concerning the vendor's compensation rate should be directed to the Louisiana Department of Revenue's Special Programs Division at (225) 219-7462, option 3, or by email to [Sales.Inquiries@LA.gov](mailto:Sales.Inquiries@LA.gov).

- Allowable deductions for **sales to loggers and paper and wood manufacturers** must be reported on **Line 22** (Sales/purchases/leases/rentals of manufacturing machinery or equipment), instead of Line 23.
- Allowable deductions for **sales of gasoline, diesel, and motor fuel** must be reported on **Line 23**. Note: Sales of these items for resale must be reported on Line 31.