

LOUISIANA

DEPARTMENT *of* REVENUE

Baton Rouge HEADQUARTERS

Post Office Box 201
Baton Rouge, LA 70821-0201

617 North Third Street
Baton Rouge, LA 70802

(225) 219-2462 • (225) 219-2114 (TDD)

Southeast District

New Orleans
(504) 568-5233

Southwest District

Baton Rouge
(225) 219-5500

Lake Charles
(337) 491-2504

Lafayette
(337) 262-5455

Thibodaux
(337) 262-5455

North District

Alexandria
(318) 487-5333

Monroe
(318) 362-3151

Shreveport
(318) 676-7505

www.revenue.louisiana.gov

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Louisiana's CONSUMER USE TAX



ONLINE DOESN'T MEAN TAX FREE

- ▶ When out-of-state retailers don't collect sales tax, they enjoy an unfair advantage over local businesses.
- ▶ Louisiana's Consumer Use Tax protects Louisiana businesses from unfair out-of-state competition.
- ▶ The Consumer Use Tax helps to ensure adequate funding for schools, public safety, healthcare, and other services upon which Louisiana residents rely.
- ▶ The Consumer Use Tax applies to retail purchases from companies with no physical presence in Louisiana, such as online retailers, mail order catalogs, and TV shopping networks.

Consumer Use Tax

The Louisiana Use Tax was enacted in 1934 to prevent retailers located out-of-state from having an unfair competitive advantage over in-state retailers who must charge state Sales Tax. Individuals in Louisiana are responsible for paying Use Tax on an out-of-state purchase when the item purchased is subject to Louisiana Sales Tax and the retailer making the sale does not collect Sales Tax on the sale.

If you purchased goods from out-of-state companies for use in Louisiana, and were not properly charged Louisiana state sales tax, Louisiana Revised Statutes 47:302(A) (2) and 302(K) require you to file and pay a Consumer Use Tax directly to the Louisiana Department of Revenue (LDR).

Items subject to sales tax include computers and other electronic equipment, software, books, audio and video tapes, DVDs, CDs, clothing, appliances, furniture, sporting goods, jewelry, etc.

The Louisiana Use Tax is calculated at the rate of 8 percent. This includes 4 percent to be distributed by the Department of Revenue to local governments, and is in lieu of the actual local rate in effect in your area. It is due regardless of whether the actual combined state and local rate in your area is 8 percent.

To pay your Consumer Use Tax, complete the payment coupon in this brochure. Enter the information requested in the spaces provided on the coupon. Multiply the total

by 8 percent (.08). The resulting figure is the amount of Consumer Use Tax due.

Detach and mail the completed coupon, along with your payment, to:

**Louisiana Department of Revenue
P.O. Box 3138
Baton Rouge, LA 70821-3138**

Questions concerning Consumer Use Tax should be directed to the Louisiana Department of Revenue at (225) 219-7462 or email sale.inquiries@la.gov.

Business Use Tax

If a business qualifies as a dealer under Louisiana Revised Statute 47:301(4), and is required to be registered for Sales Tax, the business may not use this Consumer Use Tax return to report their Use Tax. The tax must be reported on the dealer's state and local sales tax returns.

Because four percent of the taxes reported using the Consumer Use Tax return is distributed to parishes based on populations, the local taxing authority where the dealer is located does not receive the local use tax reported. Businesses that do not have a physical presence in the state are allowed by Louisiana Revised Statute 47:302(K)(5) to collect the 8 percent sales tax on their Louisiana sales. This tax may be reported on the Direct Marketer Sales Tax Return.

revenue.louisiana.gov/consumeruse

R- 1035 (1/12)

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Consumer Use Tax

Detach & send payment to:
Louisiana Department of Revenue
P.O. Box 3138
Baton Rouge, LA 70821-3138

Date of Purchase (mm/dd/yyyy)

PLEASE PRINT OR TYPE.

Social Security Number

Phone Number
()

Name

Total Purchase Price

.00

Address

State

Tax Rate

x .08

ZIP

Total Use Tax Due

.00

Signature

Date (mm/dd/yyyy)

4303

