

# DID YOU FILE YOUR CONSUMER USE TAX?!



## What is Consumer Use Tax?

The Consumer Use Tax is a tax due on purchases made outside of Louisiana for use, storage, or consumption in Louisiana. The Use Tax is paid to the Louisiana Department of Revenue by the buyer when the Louisiana Sales Tax has not been collected by the seller. Use Tax is not a new tax. It was first enacted in 1948.

## What is the Consumer Use Tax rate?



The Consumer Use Tax rate is calculated at a combined rate of 8% (4% state rate and 4% local rate).

## What items are subject to the Consumer Use Tax?

Whether purchased by mail order, catalog, shopping networks, or on the Internet, all purchases of tangible personal property that would be subject to the Sales Tax if purchased in Louisiana are subject to the Consumer Use Tax.

Some examples include books, cassettes, compact discs, computers, electronic equipment, clothing, jewelry, sporting goods, audio and video tapes, appliances, furniture or other home furnishings, and tobacco products.



## The Consumer Use Tax Law ensures that:

- services (education, public safety, healthcare, etc.) are available to Louisiana citizens and businesses; and,
- Louisiana businesses are not at a competitive disadvantage with out-of-state companies that are not required to collect Sales Tax.

# KNOW THE FACTS, PAY THE TAX!



