RULE  
Department of Revenue  
Policy Services Division  

Little Theatre Tickets—Tax Exemption  
(LAC 61:1.4406)  

Under the authority of R.S. 47:305.6, 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  
61:1.4406 to provide for uniform state and local sales  
tax definitions in accordance with the provisions of  
Act 73 of the 2003 Regular Legislative Session.  

Act 73 enacted the Uniform Local Sales and Use Tax  
Code, R.S. 47:337.1 et seq., to promote uniformity in  
the administration of state and local sales and use  
taxes by compiling the local sales and use tax laws in  
the revised statutes. Revised Statute 47:337.2(C)(2),  
which provides for the development of uniform state  
and local sales and use tax regulations, allowed local  
sales tax collectors until January 1, 2004, to file  
written requests with the Secretary of Revenue for  
amendments to any Department of Revenue regulation in effect on July 1, 2003, so that the  
regulation applies to both state and local sales and use taxes. Local collectors, through the Louisiana  
Association of Tax Administrators, filed a request  
with the Secretary of Revenue in December 2003 for  
amendments to several regulations. Requested  
amendments to the sales tax definitions are included  
in this Rule.  

Title 61  
REVENUE AND TAXATION  
Part I. Taxes Collected and Administered  
by the Secretary of Revenue  
Chapter 44. Sales and Use Tax Exemptions  

§4406. Little Theatre Tickets  

A. The exemption provided by R.S. 47:305.6  
excludes from state and local sales or use tax the sale  
of admission tickets by little theater organizations.  
This exemption has been construed to cover the sale  
of tickets by any nonprofit organization whose sole  
purpose is the presentation of stage productions by  
nonprofessional actors and the advancement of  
amateur acting. The exemption extends to all such  
organizations whether they are officially known by  
the name Little Theater or by some other appropriate  
designation.  

B. …