Under the authority of R.S. 47:301 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 repeals LAC 61:1.4412, which explained the exemption provided under R.S. 47:305.12 for fire fighting equipment purchased by bona fide organized public volunteer fire departments.

Title 61
REVENUE AND TAXATION
Part I. Taxes Collected and Administered by the Secretary of Revenue
Chapter 44. Sales and Use Tax Exemptions
§4412. Fire Fighting Equipment Purchased by Bona Fide Organized Public Volunteer Fire Departments
Repealed.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:305.12.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Sales Tax Section, LR 13:107 (February 1987), repealed by the Department of Revenue, Policy Services Division, LR 32:0000 (January 2006).

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