

Basis of tax

The state general sales tax is due on the sales price [R.S. 47:301(13)] for transactions subject to the sales tax and on the cost price [R.S. 47:301(3)] for transactions subject to use tax. The taxable base includes the total amount for which tangible personal property is sold, including any services rendered by the seller in connection with the sale, the gross amount charged for the lease or rental of tangible personal property, and the gross amount charged for taxable services.

The state general sales and use tax is levied on the following transactions:

1. The sale of tangible personal property at retail in Louisiana;
2. The use, consumption, distribution, or storage for use or consumption in Louisiana of any tangible personal property;
3. The lease or rental within Louisiana of any item or article of tangible personal property; and,
4. The sale of services as defined in the statutes under R.S. 47:301(14), which include the following:
 1. the furnishing of rooms by hotels;
 2. the sale of admissions to places of amusement and to athletic and recreational events,
 3. the furnishing of privileges of access to amusement, entertainment, athletic, or recreational facilities;
 4. the furnishing of storage or parking privileges by auto hotels and parking lots;
 5. the furnishing of printing and overprinting;
 6. the furnishing of laundry, cleaning, pressing, and dyeing services;
 7. the furnishing of cold-storage space and the preparation of property for such storage;
 8. the furnishing of repairs to tangible personal property; and
 9. the furnishing of telecommunications services.
5. Telecommunications and sales of prepaid telephone cards and prepaid telephone authorization numbers are subject to a three percent tax rate.