

## Sales/Use/Indirect:

### Louisiana: New Law Defines and Provides for Taxation of Certain Digital Products With Some Exemptions

*H.B. 8*, signed by gov. 12/4/24. Beginning as of January 1, 2025, newly signed legislation adds a list of items – including digital audiovisual works, digital audio works, digital books, digital codes, digital applications and games, digital periodicals and discussion forums, and “any other otherwise taxable tangible personal property transferred electronically, whether digitally delivered, streamed, or accessed and whether purchased singly, by subscription, or in any other manner, including maintenance, updates, and support” – as includable in Louisiana’s sales and use tax base as defined “digital products.” The legislation also provides for some exemptions on digital products used for certain purposes. Another provision in the bill provides that ownership of, or rights in, digital products residing on servers located in Louisiana will *not* be considered in determining whether a person has “substantial nexus” with Louisiana.

**URL:** <https://legis.la.gov/legis/BillInfo.aspx?i=247851>

See forthcoming Multistate Tax Alert for more details on this new law, and please contact us with any questions.

— Danny Fuentes (Houston)  
Senior Manager  
Deloitte Tax LLP  
dafuentes@deloitte.com

Kristina Scoggins (Dallas)  
Manager  
Deloitte Tax LLP  
krscoggins@deloitte.com

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