

Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

Archive: <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

Louisiana enacts income, franchise, and sales and use tax changes

On December 5, 2024, Louisiana House Bills 2, 3, 8, and 10 were enacted into law, resulting in several changes to Louisiana's tax structure. These changes include the adoption of flat income tax rates for individuals and corporations, repeal of the corporate franchise tax, and expansion of the sales and use tax base to include digital products. Additionally, a statewide vote on constitutional amendments related to budget and tax provisions is scheduled for March 29, 2025.

This Multistate Tax Alert provides a summary of some of the relevant Louisiana tax law changes.

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URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alerts-louisiana-2024.pdf>

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