

Sales/Use/Indirect:

Louisiana: Newly Enacted Exemptions, Exclusions, Credits, and Rebates Must Apply to Both State and Local Taxes

H.B. 654, signed by gov. 6/8/25. Beginning January 1, 2026, recently signed legislation mandates that all new sales and use tax exemptions, exclusions, credits, and rebates enacted by the Louisiana Legislature apply to both Louisiana state and local sales and use taxes. Specifically, the legislation provides that “no new sales and use tax exemption, exclusion, credit, or rebate shall be enacted by the Legislature unless the exemption, exclusion, credit, or rebate is applicable to sales and use taxes levied by all taxing authorities.” Please contact us with any questions.

URL: <https://legis.la.gov/legis/BillInfo.aspx?s=25RS&b=HB654&sbi=y>

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