

Sales/Use/Indirect:

Louisiana: New Law Includes Sales of Digital Products in Measure of Economic Nexus Threshold

H.B. 578, signed by gov. 6/20/25. Among several other sales and use tax-related changes, recently signed Louisiana legislation provides that for purposes of determining whether out-of-state remote sellers or marketplace facilitators meet Louisiana's economic nexus threshold (*i.e.*, during the previous or current calendar year, those with and/or facilitating gross revenue for sales delivered into Louisiana exceeding \$100,000), the measure of sales includes not only sales of tangible personal property, products transferred electronically, and services but also includes sales of digital products. Additionally, the legislation retroactively adjusts and revises various state and local sales and use tax exemption provisions in response to "Act 11," which was enacted during December 2024. Please contact us with any questions.

URL: <https://www.legis.la.gov/Legis/BillInfo.aspx?i=248624>

URL: <https://legis.la.gov/legis/BillInfo.aspx?s=243ES&b=HB10&sbi=y>

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