



Revenue Information Bulletin No. 25-007
December 23, 2024
Sales Tax

State Sales Tax Rate
Effective January 1, 2025

The purpose of this bulletin is to provide notice relative to changes in the Louisiana state sales tax rate.

Pursuant to Act 11 of the 2024 Third Extraordinary Session of the Legislation, beginning on January 1, 2025, the Louisiana state sales tax rate is 5%.

Note that [La. R.S. 47:305.11](#) provides that the additional 0.55% is not applicable to certain sales of materials and services in certain construction contracts. Contracts meeting all of the requirements set forth in La. R.S. 47:305.11 will not be subject to the additional 0.55% increase in tax levied by La. R.S. 47:321.1 effective January 1, 2025. [See RIB 16-016 for additional guidance.](#)

The revised state sales tax rate applies to the sale and use of tangible personal property, certain services, and digital products, whether remitted to the Department or Louisiana Sales and Use Tax Commission of Remote Sellers.¹

Richard Nelson
Secretary

¹ Limited to sales by remote sellers without physical presence established in Louisiana that are registered with the Commission.

Revenue Information Bulletin 16-016

Sales Tax
April 19, 2016

Contracts Prior to and Within Ninety Days of a New Tax Levy

[Louisiana Revised Statute 47:305.11](#) relates to construction contracts which are entered into and reduced to writing prior to or within ninety days of an increase of sales and use tax. This legislation was passed by Act 7 of the Regular Session of 1970 and is intended to protect those who had incurred obligations on construction contracts on the basis of existing sales tax rates.

The statute provides as follows:

A. No new or additional sales or use tax shall be applicable to sales of materials or services involved in lump sum or unit price construction contracts entered into and reduced to writing prior to the effective date of the statute or ordinance levying same or to sales or services involved in such contracts entered into and reduced to writing within ninety days thereafter, if such contracts involve contractual obligations undertaken prior to such effective date and were computed and bid on the basis of sales taxes at the rates effective and existing prior to such effective date.

B. This section shall apply to sales and use taxes now or hereafter levied by the State of Louisiana or by any parish, municipality or other political subdivision thereof, whether such levy is under authority of general or special laws of the state or under powers granted in local charters or under any other authority or grant of the power to levy and collect sales or use taxes.

Application of La. R.S. 47:305.11

This provision applies only to the sale of materials or services involved in a lump sum or unit price contract, after the contractor has become liable for performance and completion of a contract, which did not provide for new or additional taxes. This provision does not apply to contracts entered into on a cost plus or fixed fee basis. It also requires that the contract be entered into prior to the effective date of the statute or ordinance levying the new tax.

This provision also applies to sales and services involved in a lump sum or unit price construction contract reduced to writing within ninety days after the effective date of a statute levying a new tax, but only if the contractor had a contractual obligation entered into prior to the effective date. This ninety day period is intended to cover a situation where a contractor has computed and bid a contract on the basis of existing taxes prior to the effective date of the new tax, but where awarding of the contract and formal signing thereof do not take place prior to the

effective date of the new tax but does take place within ninety days after the effective date of the new tax

Contracts meeting all of the requirements set forth in La. R.S. 47:305.11 will not be subject to the new 1% increase in tax pursuant to La. R.S. 47:321.1. This state sales tax increase is effective April 1, 2016 as provided by Act 26 of the 2016 First Extraordinary Session of the Louisiana Legislature.

Those contractors who have entered lump sum or unit price construction contracts meeting the requirements of La. R.S. 47:305.11 should complete Form R-1075 and attach a copy of the contract containing the signatures of all parties.

Form R-1075 and the attached contract should be mailed to:

Louisiana Department of Revenue
Taxpayer Compliance – SSEW
P.O. Box 66362
Baton Rouge, LA 70821

Questions concerning Revenue Information Bulletin 16-016 can be directed to sales.inquiries@la.gov.

Kimberly Lewis Robinson
Secretary

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101 D. A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.



**Application to Utilize Revised
Statute 47:305.11 for Contracts Prior
To and Within 90 Days of Tax Levy**

**For questions about this form,
please contact:**
Louisiana Department of Revenue
Taxpayer Compliance - SES
Phone: (855) 307-3893
Email: Contracts305.11@la.gov

Louisiana Revised Statute 47:305.11 provides that no new or additional sales or use tax enacted on or after January 1, 2025, shall be applicable to sales of materials or services involved in lump sum, unit price, fixed fee, or guaranteed maximum price construction contracts. The contract must have been entered into prior to and within ninety days of the effective date of the statute levying the new or additional sales/use tax. The contract must involve contractual obligations that were undertaken prior to the effective date of the tax imposition. The contract must also have been bid on the basis of sales taxes at the rates effective and existing prior to the effective date of the imposition. Please complete the application below and return it via email to Contracts305.11@la.gov along with a copy of the executed contract. Taxpayers are encouraged to contact the Taxpayer Compliance - SES Division using this email box to set up a secure portal site.

PLEASE PRINT OR TYPE

Applicant Information					
Contractor Legal Name			LDR Sales Tax Account Number		
Contractor Trade Name					
Physical Address			Mailing Address		
City	State	ZIP	City	State	ZIP
Contact Person			Contact Number		
Email Address					

Contract Information	
Customer Name	Contract Number
Contract Beginning Date <i>(mm/dd/yyyy)</i>	Contract End Date <i>(mm/dd/yyyy)</i>
Please select the type of contract: <input type="checkbox"/> Lump Sum <input type="checkbox"/> Unit Price <input type="checkbox"/> Fixed Fee <input type="checkbox"/> Guaranteed Maximum Price	
Contract Description	
Date Bid Awarded <i>(mm/dd/yyyy)</i>	Date Contract Signed by All Parties <i>(mm/dd/yyyy)</i>

Under the penalty of perjury, I declare that I am authorized to sign this application on behalf of the above named contractor, and that I have examined this application, and to the best of my knowledge, it is true, correct, and complete.

Name <i>(Please Print)</i>	Title
Signature	Date <i>(mm/dd/yyyy)</i>

A copy of the contract with all parties' signatures must be attached to the application. Failure to provide a copy of the contractor will result in delays in the evaluation process.



LOUISIANA
DEPARTMENT of REVENUE

Claim for Refund of Overpayment
Louisiana Revised Statute 47:1621 et seq.

Mail to:

Louisiana Department of Revenue
Taxpayer Compliance Division-SES
P.O. Box 66362
Baton Rouge, LA 70896-6362
Phone: (225) 219-2270
Email: LDRTax.Refunds@LA.gov

This form cannot be used as a substitute for the filing of an amended return. (See *instructions*.)

PLEASE PRINT OR TYPE

Type of Tax <input type="checkbox"/> Excise <input type="checkbox"/> Motor Fuels <input type="checkbox"/> Sales and Use <input type="checkbox"/> Withholding <input type="checkbox"/> Other _____	Period(s)
Taxpayer Legal Name <i>(If taxpayer is corporation, enter corporation name.)</i>	Louisiana Account Number
Taxpayer Trade Name	Telephone
Address	Business Activity/NAICS Code
City	State ZIP
Represented by <i>(Give name and title.)</i>	
Contact Email Address	Power of Attorney Attached? <input type="checkbox"/> Yes <input type="checkbox"/> No

1. Total amount of tax paid for the period	\$
2. Amount of tax due for the period	\$
3. Amount of tax requested to be refunded	\$
4. Less: vendor's compensation received on original return <i>(sales tax refunds only)</i> for:	\$
A. Periods December 2019 to July 2020 and January 2025 to Present	\$
B. Periods August 2020 to December 2024, Total vendor's compensation received on original return (Total Lines A and B)	\$
5. Net tax refund request	\$

This refund is claimed for the following reasons:

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer Signature	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if self-employed	PTIN or LDR Account No.
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	

INSTRUCTIONS
Claim for Refund of Overpayment (R-20127)

General Information

The Louisiana Department of Revenue has limited authority to issue refunds of overpayments. The Department can only refund an overpayment if there is express statutory authority to issue the refund.

Louisiana Revised Statute 47:1520.2 requires the electronic filing of all schedules and invoices for all sales tax refund claims of \$25,000 or more and for all refund claims made by a tax preparer on behalf of the taxpayer, regardless of the amount of the refund requested. See Revenue Information Bulletin No. 16-040. Send an email to LDRTax.Refunds@LA.gov to request that a secure portal be opened for sending documentation electronically.

If your refund request is a natural disaster refund request, you must use Form R-1362, *Natural Disaster Claim for Refund of Sales Taxes Paid*. If your refund request is a pollution control device refund, you must use Form R-1349, *Pollution Control Equipment Sales/Use Tax Exemption/Refund Application*. These forms are available on our website or by contacting the Department.

This form should be used to file refund claims for Excise Tax, Motor Fuels Tax, Sales and Use Tax, Withholding Tax, and certain other taxes designated by the Taxpayer Compliance Division. Do not use this form as a substitute for the filing of an amended return or to correct an error on a previously filed tax return. **Claims for refunds of Severance Tax must be filed electronically in the form of an amended return.**

Amended sales/use tax returns should be filed for the following reasons:

1. Gross sales of tangible personal property reported on Line 1 are greater or less than reported on the original return.
2. Cost of tangible personal property reported on Line 2 is greater or less than reported on the original return.
3. Leases, rentals, or services reported on Line 3 are greater or less than reported on the original return.
4. Total allowable deductions as reported on Line 5 (Schedule A) are greater or less than reported on the original return.
5. Excess tax collected on Line 8 is greater or less than reported on the original return.
6. If, for any reason, the amounts reported on an original sales and use tax return change, an amended return must be filed.

Specific Instructions

1. Check the appropriate tax box.
2. Fill in the tax periods included in the refund claim.
3. Taxpayer's Legal name. If the taxpayer is a corporation, enter the legal corporation name.
4. Louisiana revenue account number – self-explanatory
5. Taxpayer's trade name
6. Business street address – self-explanatory
7. City, State, Zip Code – self-explanatory
8. Telephone – telephone contact number of claimant and/or claimant's representative
9. Business Activity/NAICS Code - Enter the business activity/NAICS (North American Industry Classifications System) code found on the taxpayer's federal income tax return.
10. Name of claimant or business hired to submit claim information. **Please submit a power of attorney form with the refund claim.**
11. Contact email address - self-explanatory
12. Box 1 – total tax paid on the original return for the periods listed on the claim form
13. Box 2 – total tax actually due for the periods listed on the claim form
14. Box 3 – requested refund amount
15. Box 4 – Subtract vendor's compensation received on original return. This box only applies if the original sales and use tax return was filed and paid timely. Due to different rates, separate vendor's compensation for (A) periods December 2019 to July 2020 and January 2025 to present and (B) periods starting August 2020 to December 2024.
16. Box 5 - Net Tax Refund Request – self-explanatory
17. State reasons for refund request.
18. Please sign and date your refund request.

If your Claim for Refund was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "PAID PREPARER USE ONLY" box, and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, that must be entered in the space provided under the box; otherwise, enter the FEIN or LDR account number. If the paid preparer represents a firm, the firm's FEIN must be entered in the "PAID PREPARER USE ONLY" box. Failure of the paid preparer to sign or provide an identification number will result in assessment on the preparer of the unidentified preparer penalty. The penalty of \$50 is for each occurrence of failing to sign or providing identification number.