



LOUISIANA

UNIFORM TAX MATRIX

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	State Procedure	Name of Transaction Tax and General Application		See Comments	Louisiana imposes a tax on retail sales of tangible personal property as well as specified services. This tax is called a "sales tax." Additionally, there is a tax imposed on the use, consumption, distribution or storage of tangible personal property in the state. This tax is called a "use tax" and is imposed only when no sales tax has been paid.	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302.
All	General Merchandise	Sales of Tangible Personal Property		Taxable		La. Rev. Stat. Ann. sec. 47:302.
All	Sales Price	Charges by the Seller for Any Services Necessary to Complete the Sale Other than Delivery and Installation		Included in Sales Price		La. Rev. Stat. Ann. sec. 47:301(3)(a), (14), 47:302(A)(1).
All	Sales Price	Installation Charges		Excluded from Sales Price		La. Rev. Stat. Ann. sec. 47:301.










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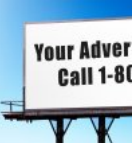








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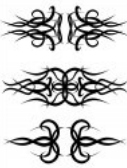






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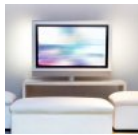





INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Sales Price	Value of trade-in		Excluded from Sales Price		La. Rev. Stat. Ann. sec. 47:301.
All	Delivery Charges	Handling, Crating, Packing, Preparation for Mailing or Delivery, and Similar Charges		Included in Sales Price		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Delivery Charges	Transportation, Shipping, Postage, and Similar Charges		Included in Sales Price		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 01-007 (Dept. of Revenue Oct. 10, 2001).
All	Resale Certificates	Resale Certificates: GENERAL INFORMATION		See Comments	Resale certificates in Louisiana need to be issued with each purchase. When a resale certificate has been issued, the purchaser is liable for any tax that is later found to be due. Effective January 1, 2009, retailers and other dealers who purchase for resale should be issued a certificate for such purchases.	La. Rev. Stat. Ann. sec. 47:301 (2010); La. Admin. Code tit. 61, sec. I.4311.
All	Resale Certificates	Is there a required renewal period for resale certificates?		Yes		Revenue Information Bulletin No. 09-15, Louisiana Department of Revenue, June 23, 2009.
All	Resale Certificates	Does the resale certificate have to be executed on or before the sale was made in order for the sale to be exempt from tax?		See Comments	Effective January 1, 2009, state and local tax authorities are prohibited from requiring a seller to obtain resale certificates prior to a sale.	La. Rev. Stat. Ann. sec. 47:337.18 (2010).
All	Resale Certificates	Is there a state specific resale certificate?		See Comments	Resale Dealer Certificate Form R-1064 and Form R-1055.	Revenue Information Bulletin No. 09-15, Louisiana Department of Revenue, June 23, 2009.
All	Resale Certificates	Will the state accept a blanket or generic resale certificate (e.g. Multistate Tax Commission Resale Certificate)?		No		Revenue Information Bulletin No. 09-15, Louisiana Department of Revenue, June 23, 2009.
All	Resale Certificates	Does the state require a SSTP certificate?		No		La. Rev. Stat. Ann. sec. 47:301 (2010); La. Admin. Code tit. 61, sec. I.4311.








INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Services	General Treatment of Services		Exempt	Services are not generally subject to tax. Services that are taxable are specifically identified as taxable. Therefore, services not specifically identified as taxable are not taxable.	La. Rev. Stat. Ann. sec. 47:301.
All	Services	Services Required to Complete a Sale of Tangible Personal Property (Other than Delivery or Installation)		Taxable		La. Rev. Stat. Ann. sec. 47:301(3)(a), (14), 47:302(A)(1).
All	Services	Advertising Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Advertising Services - Online Advertising		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Barber and Beauty Shops		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Butchering and Meat Processing Services		Taxable		La. Rev. Stat. Ann. sec. 47:301(12); La. Admin. Code tit. 61, sec. I.4301(Sale).
All	Services	Car Detailing Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Tax Topics Vol. 11, No. 3 (Dept. of Revenue Jan. 1, 1992).
All	Services	Car Washing Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Tax Topics Vol. 11, No. 3 (Dept. of Revenue Jan. 1, 1992).
All	Services	Car Waxing Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Tax Topics Vol. 11, No. 3 (Dept. of Revenue Jan. 1, 1992).



INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Services	Catering Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Tax Topics Vol. 19, No. 1 (Dept. of Revenue Jan. 1 1999).
All	Services	Cooking and Food Preparation Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Tax Topics Vol. 19, No. 1 (Dept. of Revenue Jan. 1 1999).
All	Services	Dance Lessons		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Daycare and Babysitting Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Dry Cleaning Services		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Fur Repair		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Interior Design Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Janitorial Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.








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All	Services	Kennel Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Landscaping Services		Exempt		La. Rev. Stat. Ann. sec. 47:301(14); La. Admin. Code tit. 61, sec. 4301(F).
All	Services	Lawn Care Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Limousine Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Moving Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Pet Grooming Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Pool Cleaning Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Professional Services		Exempt		La. Rev. Stat. Ann. sec. 47:301(14) (2009).

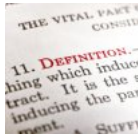
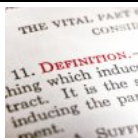
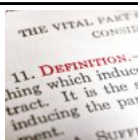

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Services	Tanning Salon Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Tattoo Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Taxidermy		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301. (La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.)
All	Services	Towing Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Tree Trimming Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Services	Web Design Services		Exempt		La. Rev. Stat. Ann. sec. 47:301 (2009).
All	Services	Window Cleaning Services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
All	Cable Related Services	Basic Cable Services		Exempt		La. Rev. Stat. Ann. sec. 47:305.16.







INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
All	Cable Related Services	Pay Per View		Exempt		La. Rev. Stat. Ann. sec. 47:301(16)(a); La. Admin. Code tit. 61, sec. I.4301(C); Revenue Information Bulletin No. 10-015, Louisiana Department of Revenue (June 25, 2010).
Retail	Clothing and Related Products	Clothing		Taxable		La. Rev. Stat. Ann. sec. 47:301(16)(a), 47:302(A).
Retail	Sales Tax Holidays	Clothing - Sales Tax Holiday		Exempt		La. Rev. Stat. Ann. sec. 47:305.54.
Retail	Clothing and Related Products	Clothing - Essential clothing priced below a state specific threshold		Taxable		La. Rev. Stat. Ann. sec. 47:301(16)(a), 47:302(A).
Retail	Clothing and Related Products	Clothing - Fur clothing		Taxable		La. Rev. Stat. Ann. sec. 47:301(16)(a), 47:302(A).
Retail	Clothing and Related Products	Clothing Accessories or Equipment		Taxable		La. Rev. Stat. Ann. sec. 47:301(16)(a), 47:302(A).







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Retail	Sales Tax Holidays	Clothing accessories or equipment - Sales Tax Holiday		Exempt		La. Rev. Stat. Ann. sec. 47:305.54.
Retail	Clothing and Related Products	Protective Equipment		Taxable		La. Rev. Stat. Ann. sec. 47:301(16); La. Rev. Stat. Ann. sec. 302.
Retail	Clothing and Related Products	Sport or Recreational Equipment		Taxable		La. Rev. Stat. Ann. sec. 47:301(16)(a), 47:302(A).
Retail	Computer Related Products	Computer		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301.
Retail	Computer Related Products	Non-prewritten (custom) computer software		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:305.52.
Retail	Computer Related Products	Non-prewritten (custom) computer software delivered electronically		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:305.52.
Retail	Computer Related Products	Non-prewritten (custom) computer software delivered via load and leave		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:305.52.

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Retail	Computer Related Products	Prewritten Computer Software		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Retail	Computer Related Products	Prewritten Computer Software Delivered Electronically		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Retail	Computer Related Products	Prewritten Computer Software Delivered Via Load and Leave		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Grocery	Food and food products	Bakery Items Sold without Eating Utensils Provided by the Seller, Including Bread, Rolls, Buns, Biscuits, Bagels, Croissants, Pastries, Donuts, Danish, Cakes, Tortes, Pies, tarts, Muffins, Bars, Cookies, Tortillas		Exempt		La. Rev. Stat. Ann. sec. 47:305(D)(1)(n)-(r); La. Admin. Code tit. 61, sec. I.4401.
Grocery	Food and food products	Bottled water		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(n); La. Atty. Gen. Op. No. 10-0296 (Feb. 23, 2011).
Grocery	Food and food products	Candy		Exempt		La. Rev. Stat. Ann. sec. 47:305(D)(1)(n); La. Admin. Code tit. 61, sec. I.4401(F); 25 La. Tax Topics 2 (Dept. of Revenue Apr. 1, 2005).
Grocery	Food and food products	Dietary Supplements		Taxable		La. Rev. Stat. Ann. sec. 47:305; La. Revenue Rul. No. 03-002-A (Dept. of Revenue Aug. 24, 2005).
Grocery	Food and food products	Food and food ingredients excluding alcoholic beverages and tobacco		Exempt		La. Rev. Stat. Ann. sec. 47:301(16)(a), 47:302(A), 47:305(D)(1)(n); La. Admin. Code tit. 61, sec. 4401.F(1).

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Grocery	Food and food products	Food Sold Through Vending Machines		Exempt		La. Rev. Stat. Ann. sec. 47:301(10)(b).
Grocery	Food and food products	Food Sold without Eating Utensils Provided by the Seller in an Unheated State by Weight or Volume as a Single Item		Exempt		La. Rev. Stat. Ann. sec. 47:305(D)(1)(n)-(r); La. Admin. Code tit. 61, sec. I.4401.
Grocery	Food and food products	Food Sold without Eating Utensils Provided by the Seller Whose Primary NAICS Classification is Manufacturing in Sector 311, except Subsector 3118 (Bakeries)		Exempt		La. Rev. Stat. Ann. sec. 47:305(D)(1)(n)-(r); La. Admin. Code tit. 61, sec. I.4401.
Grocery	Food and food products	Prepared Food		Taxable		La. Rev. Stat. Ann. sec. 47:301 & 47:305(D)(1)(n-r); La. Revenue Rul. No. 03-002-A (Dept. of Revenue Aug. 24, 2005).
Grocery	Food and food products	Soft Drinks		Exempt		La. Rev. Stat. Ann. sec. 47:301 & 47:305(D)(3); La. Admin. Code tit. 61, sec. I.4401(F).
Advertising - Direct Mail	Delivery Charges	Handling, Crating, Packing, Preparation for Mailing or Delivery, and Similar Charges for Direct Mail		Excluded from Sales Price	Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.	La. Rev. Stat. Ann. sec. 47:301(3)(a); La. Rev. Stat. Ann. sec. 47:301(13)(a); La. Admin. Code 61:I:4301(C); La. Revenue Rul. No. 01-007 (Dept. of Revenue Oct. 10, 2001).
Advertising - Direct Mail	Delivery Charges	Postage for Direct Mail		Excluded from Sales Price		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 01-007 (Dept. of Revenue Oct. 10, 2001).

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Advertising - Direct Mail	Delivery Charges	Transportation, shipping, and similar charges for Direct Mail		Excluded from Sales Price		La. Rev. Stat. Ann. sec. 47:301(3)(a); La. Rev. Stat. Ann. sec. 47:301(13)(a); La. Admin. Code 61:I:4301(C); La. Revenue Rul. No. 01-007 (Dept. of Revenue Oct. 10, 2001).
Technology	Digital Goods	Digital Products - Definition		Not Defined	Louisiana does not specifically define "digital products." Louisiana is not a member of the Streamlined Sales and Use Tax Agreement (SSUTA), which provides uniform definitions for those states that are members. For those states that are members of SSUTA, "specified digital products" are defined as electronically transferred digital audio visual works, digital audio works, and digital books.	La. Rev. Stat. Ann. secs. 47:301 & 47:302; La. Admin. Code tit. 61:I:4301(C); Louisiana Revenue Ruling 10-001 (March 23, 2010); Louisiana Revenue Bulletin 10-028 (November 15, 2010) (temporarily suspending Ruling 10-001); Streamlined Sales and Use Tax Agreement, amended through December 13, 2010.
Technology	Digital Goods	Digital audio works - Definition		Not Defined	Louisiana does not specifically define "digital audio works." Louisiana is not a member of the Streamlined Sales and Use Tax Agreement (SSUTA), which provides uniform definitions for those states that are members. For those states that are members of SSUTA, "digital audio works" are defined as "works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones."	La. Rev. Stat. Ann. secs. 47:301 & 47:302; La. Admin. Code tit. 61:I:4301(C); Louisiana Revenue Ruling 10-001 (March 23, 2010); Louisiana Revenue Bulletin 10-028 (November 15, 2010) (temporarily suspending Ruling 10-001); Streamlined Sales and Use Tax Agreement, amended through December 13, 2010.
Technology	Digital Goods	Digital audio visual works - Definition		Not Defined	Louisiana does not specifically define "digital audio visual works." Louisiana is not a member of the Streamlined Sales and Use Tax Agreement (SSUTA), which provides uniform definitions for those states that are members. For those states that are members of SSUTA, "digital audio visual works" are defined as "a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any."	La. Rev. Stat. Ann. secs. 47:301 & 47:302; La. Admin. Code tit. 61:I:4301(C); Louisiana Revenue Ruling 10-001 (March 23, 2010); Louisiana Revenue Bulletin 10-028 (November 15, 2010) (temporarily suspending Ruling 10-001); Streamlined Sales and Use Tax Agreement, amended through December 13, 2010.
Technology	Digital Goods	Digital Books - Definition		Not Defined	Louisiana does not specifically define "digital books." Louisiana is not a member of the Streamlined Sales and Use Tax Agreement (SSUTA), which provides uniform definitions for those states that are members. For those states that are members of SSUTA, "digital books" are defined as "works that are generally recognized in the ordinary and usual sense as 'books.'"	La. Rev. Stat. Ann. secs. 47:301 & 47:302; La. Admin. Code tit. 61:I:4301(C); Louisiana Revenue Ruling 10-001 (March 23, 2010); Louisiana Revenue Bulletin 10-028 (November 15, 2010) (temporarily suspending Ruling 10-001); Streamlined Sales and Use Tax Agreement, amended through December 13, 2010.







INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Digital products-excl telecom & ancillary services and software	Digital audio visual works sold to an end user with rights for permanent use		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital audio visual works sold to users other than the end user.		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital audio visual works sold with rights of use conditioned on continued payment.		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital audio visual works sold with rights of use less than permanent use.		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital audio works sold to an end user with rights for permanent use		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital audio works sold to users other than the end user.		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).










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Technology	Digital products-excl telecom & ancillary services and software	Digital audio works sold with rights of use conditioned on continued payments.		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital audio works sold with rights of use less than permanent.		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital books sold to an end user with rights for permanent use		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital books sold to users other than the end user.		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital books sold with rights of use conditioned on continued payments.		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Digital books sold with rights of use less than permanent.		Taxable		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).







INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Digital products-excl telecom & ancillary services and software	Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?		No		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301(C); La. Revenue Rul. No. 10-001 (Dept. of Revenue Mar. 23, 2010); La. Revenue Info. Bull. No. 10-028 (Dept. of Revenue Nov. 15, 2010).
Technology	Digital products-excl telecom & ancillary services and software	Newspapers - Electronically Delivered		Exempt		La. Rev. Stat. Ann. sec. 47:301(16)(p); La. Rev. Stat. Ann. sec. 47:302.
Technology	Digital products-excl telecom & ancillary services and software	Subscriptions to satellite radio services		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301.
Healthcare	Health-care products	Drugs for Animal Use to Veterinary Hospitals and Other Animal Medical Facilities		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).
Healthcare	Health-care products	Prescription Drugs for Animal Use to Hospitals and Other Animal Medical Facilities		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).
Healthcare	Health-care products	Drugs for Animal Use With a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).
Healthcare	Health-care products	Drugs for Animal Use Without a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).
Healthcare	Health-care products	Over-the-Counter Drugs for Animal Use With a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).
Healthcare	Health-care products	Over-the-Counter Drugs for Animal Use Without a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).








INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Free Samples of Drugs for Animal Use		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).
Healthcare	Health-care products	Free Samples of Prescription Drugs for Animal Use		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).
Healthcare	Health-care products	Drugs for human use to hospitals		Exempt	Drugs	La. Rev. Stat. Ann. secs. 47:301(20), 47:305(D)(1)(j); La. Admin. Code 61:I.4401(G); Sales and Use Taxation of Medical-Related Property, 19 La. Tax Topics 2, 2-3 (Dept. of Revenue Apr. 1999).
Healthcare	Health-care products	Drugs for human use to other medical facilities		Exempt	Drugs	La. Rev. Stat. Ann. secs. 47:301(20), 47:305(D)(1)(j); La. Admin. Code 61:I.4401(G); Sales and Use Taxation of Medical-Related Property, 19 La. Tax Topics 2, 2-3 (Dept. of Revenue Apr. 1999).
Healthcare	Health-care products	Prescription drugs for human use to hospitals		Exempt	Drugs	La. Rev. Stat. Ann. secs. 47:301(20), 47:305(D)(1)(j); La. Admin. Code 61:I.4401(G); Sales and Use Taxation of Medical-Related Property, 19 La. Tax Topics 2, 2-3 (Dept. of Revenue Apr. 1999).
Healthcare	Health-care products	Prescription drugs for human use to other medical facilities		Exempt	Drugs	La. Rev. Stat. Ann. secs. 47:301(20), 47:305(D)(1)(j); La. Admin. Code 61:I.4401(G); Sales and Use Taxation of Medical-Related Property, 19 La. Tax Topics 2, 2-3 (Dept. of Revenue Apr. 1999).
Healthcare	Health-care products	Drugs for Human Use With a Prescription		Exempt	Drugs	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4301.
Healthcare	Health-care products	Drugs for Human Use Without a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4301.









INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Over-the-Counter Drugs for Human Use With a Prescription		Exempt	Drugs	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4301.
Healthcare	Health-care products	Over-the-Counter Drugs for Human Use Without a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4301.
Healthcare	Health-care products	Free Samples of Drugs for Human Use		Reduced Rate	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305.47; La. Rev. Stat. Ann. sec. 47:321; La. Rev. Stat. Ann. sec. 47:331; La. Revenue Info. Bull. No. 09-014 (Dept. of Revenue Jun. 23, 2009).
Healthcare	Health-care products	Free Samples of Prescription Drugs for Human Use		Reduced Rate	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305.47; La. Rev. Stat. Ann. sec. 47:321; La. Rev. Stat. Ann. sec. 47:331; La. Revenue Info. Bull. No. 09-014 (Dept. of Revenue Jun. 23, 2009).
Healthcare	Health-care products	Insulin for Animal Use With a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305.2.
Healthcare	Health-care products	Insulin for Animal Use Without a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305.2.
Healthcare	Health-care products	Insulin for Human Use With a Prescription		Exempt	Drugs	La. Rev. Stat. Ann. sec. 47:305.2.
Healthcare	Health-care products	Insulin for Human Use Without a Prescription		Exempt	Drugs	La. Rev. Stat. Ann. sec. 47:305.2.








INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Medical Oxygen for Animal Use With a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).
Healthcare	Health-care products	Medical Oxygen for Animal Use Without a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j).
Healthcare	Health-care products	Medical Oxygen for Human Use With a Prescription		Exempt	Drugs	La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Medical Oxygen for Human Use Without a Prescription		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Grooming and Hygiene Products for Animal Use		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:302.
Healthcare	Health-care products	Grooming and Hygiene Products for Human Use		Taxable	Drugs	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:302.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Durable Medical Equipment for Home Use with a Prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Durable medical equipment for home use with a prescription paid for by Medicaid		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Durable medical equipment for home use with a prescription paid for by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:315.3.
Healthcare	Health-care products	Durable medical equipment for home use with a prescription reimbursed by Medicaid		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Durable medical equipment for home use with a prescription reimbursed by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:315.3.
Healthcare	Health-care products	Durable Medical Equipment for Home Use without a Prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription paid for by Medicaid		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription paid for by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:315.3.







INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Durable medical equipment, not for home use, with a prescription reimbursed by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:315.3.
Healthcare	Health-care products	Durable medical equipment, not for home use, without a prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Repair and replacement parts for durable medical equipment which are for single patient use		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1).
Healthcare	Health-care products	Enteral Feeding Systems for Home Use With a Prescription		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Enteral feeding systems for home use with a prescription paid for by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Enteral feeding systems for home use with a prescription paid for by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Enteral feeding systems for home use with a prescription reimbursed by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.









INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Enteral feeding systems for home use with a prescription reimbursed by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Enteral Feeding Systems for Home Use Without a Prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302.
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription paid for by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription paid for by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Enteral feeding systems, not for home use, without a prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302.
Healthcare	Health-care products	Kidney Dialysis Equipment for Home Use With a Prescription		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(G).
Healthcare	Health-care products	Kidney dialysis equipment for home use with a prescription paid for by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(G).
Healthcare	Health-care products	Kidney dialysis equipment for home use with a prescription paid for by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(G).
Healthcare	Health-care products	Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(G).
Healthcare	Health-care products	Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(G).
Healthcare	Health-care products	Kidney Dialysis Equipment for Home Use Without a Prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302.
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.











INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(s); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Kidney dialysis equipment, not for home use, without a prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302.
Healthcare	Health-care products	Oxygen Delivery Equipment for Home Use with a Prescription		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Oxygen delivery equipment for home use with a prescription paid for by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Oxygen delivery equipment for home use with a prescription paid for by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Rev. Stat. Ann. sec. 47:305(D)(1)(m); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Oxygen Delivery Equipment for Home Use without a Prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302.
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare		Exempt	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(j); La. Admin. Code tit. 61, sec. I.4401; La. Tax Topics Vol. 19, No. 2.
Healthcare	Health-care products	Oxygen delivery equipment, not for home use, without a prescription		Taxable	Durable medical equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302.
Healthcare	Health-care products	Mobility Enhancing Equipment with a Prescription		Taxable	Mobility enhancing equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.









INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Mobility enhancing equipment with a prescription paid for by Medicaid		Taxable	Mobility enhancing equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Mobility enhancing equipment with a prescription paid for by Medicare		Exempt	Mobility enhancing equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:315.3.
Healthcare	Health-care products	Mobility enhancing equipment with a prescription reimbursed by Medicaid		Taxable	Mobility enhancing equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Mobility enhancing equipment with a prescription reimbursed by Medicare		Exempt	Mobility enhancing equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:315.3.
Healthcare	Health-care products	Mobility Enhancing Equipment without a Prescription		Taxable	Mobility enhancing equipment (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Prosthetic Devices with a Prescription		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Prosthetic devices with a prescription paid for by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Prosthetic devices with a prescription paid for by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k); La. Admin. Code tit. 61, sec. I.4401.







INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Prosthetic devices with a prescription reimbursed by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Prosthetic devices with a prescription reimbursed by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Prosthetic Devices without a Prescription		Taxable	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(k); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Contact Lenses with a Prescription		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Contact lenses with a prescription paid for by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Contact lenses with a prescription paid for by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Contact lenses with a prescription reimbursed by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Contact lenses with a prescription reimbursed by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).








INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Contact Lenses without a Prescription		Taxable	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Corrective Eyeglasses with a Prescription		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Corrective eyeglasses with a prescription paid for by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Corrective eyeglasses with a prescription paid for by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Corrective eyeglasses with a prescription reimbursed by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Corrective eyeglasses with a prescription reimbursed by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(1)(k).
Healthcare	Health-care products	Corrective Eyeglasses without a Prescription		Taxable	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305.
Healthcare	Health-care products	Dental Prosthesis with a Prescription		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(t); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Dental prosthesis with a prescription paid for by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(t); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Dental prosthesis with a prescription paid for by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(t); La. Admin. Code tit. 61, sec. I.4401.


INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Dental prosthesis with a prescription reimbursed by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(t); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Dental prosthesis with a prescription reimbursed by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:305(D)(t); La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Dental Prosthesis without a Prescription		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305(D)(t); La. Rev. Stat. Ann. sec. 47:315.3; La. Admin. Code tit. 61, sec. I.4401.
Healthcare	Health-care products	Hearing Aids with a Prescription		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:305(D)(j).
Healthcare	Health-care products	Hearing aids with a prescription paid for by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:305(D)(j).
Healthcare	Health-care products	Hearing aids with a prescription paid for by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:305(D)(j).
Healthcare	Health-care products	Hearing aids with a prescription reimbursed by Medicaid		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:305(D)(j).
Healthcare	Health-care products	Hearing aids with a prescription reimbursed by Medicare		Exempt	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(20); La. Rev. Stat. Ann. sec. 47:305(D)(j).





INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Healthcare	Health-care products	Hearing Aids without a Prescription		Taxable	Prosthetic devices (indicate how the options are treated in your state)	La. Rev. Stat. Ann. sec. 47:301(10)(u); La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:315.3.
Healthcare	Health-care products	Implantable hardware – sold to for-profit hospitals		Exempt	Prosthetics & Orthotics	La. Rev. Stat. Ann. secs. 47:301(20), 47:305(D)(1)(j)-(k), (D)(1)(s); Medical Diagnostic Services, Inc. v. Bridges, No. 2009 CA 0942 (La. App. 1st Cir. Dec. 30, 2009); La. Admin. Code tit. 61, secs. I.4301, I.4401(G); Sales and Use Taxation of Medical-Related Property, 19 La. Tax Topics 2, 2-3 (Dept. of Revenue Apr. 1999).
Healthcare	Health-care products	Skin graft products – sold to for-profit hospitals		Exempt	Prosthetics & Orthotics	La. Rev. Stat. Ann. secs. 47:301(20), 47:305(D)(1)(j)-(k), (D)(1)(s); Medical Diagnostic Services, Inc. v. Bridges, No. 2009 CA 0942 (La. App. 1st Cir. Dec. 30, 2009); La. Admin. Code tit. 61, secs. I.4301, I.4401(G); Sales and Use Taxation of Medical-Related Property, 19 La. Tax Topics 2, 2-3 (Dept. of Revenue Apr. 1999).
Healthcare	Health-care products	Hardware – sold to for-profit hospitals		Taxable	Medical Equipment - General	La. Rev. Stat. Ann. secs. 47:301(10)(a)(i)-(ii), (12), (16)(f), 47:302(A)(1), (K), 47:321(A)(1), 47:331(A)(1).
Healthcare	Health-care products	Hardware – electrical – sold to for-profit hospitals		Taxable	Medical Equipment - General	La. Rev. Stat. Ann. secs. 47:301(10)(a)(i)-(ii), (12), (16)(f), 47:302(A)(1), (K), 47:321(A)(1), 47:331(A)(1).
Healthcare	Health-care products	Hardware – FLD – sold to for-profit hospitals		Taxable	Medical Equipment - General	La. Rev. Stat. Ann. secs. 47:301(10)(a)(i)-(ii), (12), (16)(f), 47:302(A)(1), (K), 47:321(A)(1), 47:331(A)(1).
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software		Exempt		La. Rev. Stat. Ann. sec. 47:302 & 47:301; La. Admin. Code tit. 61, sec. 4301; Louisiana Revenue Ruling 04-001, March 17, 2004.






INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically		Exempt		La. Rev. Stat. Ann. sec. 47:302 & 47:301; La. Admin. Code tit. 61, sec. 4301; Louisiana Revenue Ruling 04-001, March 17, 2004.
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to prewritten computer software		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Mandatory computer software maintenance contracts	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Mandatory computer software maintenance contracts	Mandatory Software Maintenance Agreement, separately stated charges for canned software updates		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Ruling No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Mandatory computer software maintenance contracts	Mandatory Software Maintenance Agreement, separately stated charges for services		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Ruling No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software		Exempt		La. Rev. Stat. Ann. sec. 47:301; La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Ruling No. 11-005 (Dept. of Revenue Feb. 14, 2011); La. Revenue Ruling No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered electronically and support services to the software		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).
Technology	Optional computer software maintenance contracts	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software		Taxable		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:301; La. Admin. Code tit. 61, sec. I.4301; La. Revenue Rul. No. 04-001 (Dept. of Revenue Mar. 17, 2004).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Technology	Software Related Services	Canned Software Installation or Set-Up Fees (separately stated on invoices)		Exempt		La. Rev. Stat. Ann. sec. 47:301.
Technology	Software Related Services	Custom Software Installation or Set-Up Fees (separately stated on invoices)		Exempt		La. Rev. Stat. Ann. sec. 47:301.
Technology	Software Related Services	Customization of Canned Software		Exempt		La. Rev. Stat. Ann. sec. 47:302 & 47:301 (2009); La. Admin. Code tit. 61, sec. 4301; Louisiana Private Letter Ruling 02-008 August 28, 2002."
Technology	Software Related Services	IT Services		Exempt		Louisiana Revenue Ruling 04-001, 03/17/04."
Technology	Software Related Services	Phone Support Services		Exempt		La. Rev. Stat. Ann. sec. 47:301 (2009); La. Admin. Code tit. 61, sec. 4301."
Retail	Sales Tax Holidays	All Disaster Preparedness Supply		N/A		N/A
Retail	Sales Tax Holidays	All Energy star qualified products		N/A		N/A
Retail	Sales Tax Holidays	Computers		Exempt		La. Rev. Stat. Ann. sec. 47:305.54.
Retail	Sales Tax Holidays	Does your State have a sales tax holiday?		Yes	Louisiana provides three tax holidays: (1) a sales tax holiday in May for hurricane preparedness supplies and items up to \$1,500, (2) a sales tax holiday in August for most consumer retail purchases up to \$2,500, and (3) a sales tax holiday in September for firearms, ammunition, and hunting supplies.	La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305.54; La. Rev. Stat. Ann. sec. 47:305.58; La. Rev. Stat. Ann. sec. 47:305.62.

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Retail	Sales Tax Holidays	School Art Supply		N/A		N/A
Retail	Sales Tax Holidays	School Computer Supply		N/A		N/A
Retail	Sales Tax Holidays	School Instructional Material		N/A		N/A
Retail	Sales Tax Holidays	School Supply		Exempt		La. Rev. Stat. Ann. sec. 47:302; La. Rev. Stat. Ann. sec. 47:305.54.
Retail	Sales Tax Holidays	Specific Disaster Preparedness Supply - Disaster preparedness fastening supply		N/A		N/A
Retail	Sales Tax Holidays	Specific Disaster Preparedness Supply - Disaster preparedness food-related supply		N/A		N/A
Retail	Sales Tax Holidays	Specific Disaster Preparedness Supply - Disaster preparedness general supply		N/A		N/A
Retail	Sales Tax Holidays	Specific Disaster Preparedness Supply - Disaster preparedness safety supply		N/A		N/A

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Retail	Sales Tax Holidays	Specific energy star qualified products or energy star qualified classifications		N/A		N/A
Retail	Sales Tax Holidays	Sport and recreational equipment		Exempt		La. Rev. Stat. Ann. sec. 47:305.54.
Retail	State, Local and Tribal Taxes	State and local taxes on a retail sale that are imposed on the seller if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the i		Included in Sales Price		La. Rev. Stat. Ann. sec. 47:301(13); La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301.
Retail	State, Local and Tribal Taxes	Tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer.		Included in Sales Price		La. Rev. Stat. Ann. sec. 47:301(13); La. Rev. Stat. Ann. sec. 47:302; La. Admin. Code tit. 61, sec. I.4301.
Telecommunications	Telecommunications (Indicate how the options are treated in you	Coin-Operated Telephone Service		Exempt		La. Rev. Stat. Ann. sec. 47:301.1.
Telecommunications	Telecommunications (Indicate how the options are treated in you	International 800 Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you	International 900 Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Fixed Wireless Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Mobile Wireless Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Prepaid Calling Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Prepaid Wireless Calling Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Private Communications Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Residential Telecommunications Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	International Telecommunications Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate 800 Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate 900 Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Fixed Wireless Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Mobile Wireless Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Prepaid Calling Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Prepaid Wireless Calling Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Private Communications Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Residential Telecommunications Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Interstate Telecommunications Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate 800 Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate 900 Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Fixed Wireless Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Mobile Wireless Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Prepaid Calling Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Prepaid Wireless Calling Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Private Communications Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Residential Telecommunications Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Intrastate Telecommunications Service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Local Services as defined by this state		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Paging service		Taxable		La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications (Indicate how the options are treated in you)	Pay Telephone Service		Exempt		La. Rev. Stat. Ann. sec. 47:301.1.
Telecommunications	Telecommunications and Related Products	Ancillary Services		Taxable	Ancillary Services	La. Rev. Stat. Ann. sec. 47:301(14)(i).

INDUSTRY	UTM CATEGORY	UTM ITEM	UTM IMAGE	UTM ANSWER	UTM COMMENTS	UTM CITATIONS
Telecommunications	Telecommunications and Related Products	Ancillary Services - Conference bridging service		Taxable and Exempt	Ancillary Services	La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications and Related Products	Ancillary Services - Detailed Telecommunications Billing Service		Exempt	Ancillary Services	La. Rev. Stat. Ann. sec. 47:301.1.
Telecommunications	Telecommunications and Related Products	Ancillary Services - Directory Assistance		Exempt	Ancillary Services	La. Rev. Stat. Ann. sec. 47:301.1.
Telecommunications	Telecommunications and Related Products	Ancillary Services - Vertical Service		Taxable	Ancillary Services	La. Rev. Stat. Ann. sec. 47:301(14)(i).
Telecommunications	Telecommunications and Related Products	Ancillary Services - Voice Mail Service		Exempt	Ancillary Services	La. Rev. Stat. Ann. sec. 47:301.1.