

[illegible]

**LOUISIANA**  
 DEPARTMENT of REVENUE

**Louisiana Consumer Use Tax**  
 R.S. 47:302(K)

**ADDITIONAL INFORMATION ON LOUISIANA CONSUMER USE TAX**
**What is consumer use tax?**

The Louisiana consumer use tax is a transactional tax that is due when a purchaser buys taxable tangible personal property or taxable services online, by catalog, or through other remote means. If the purchaser buys taxable property or services and the remote retailer does not charge Louisiana state or local sales tax, the purchaser is obligated to pay consumer use tax to LDR, if the property or service is delivered to an address within Louisiana. Consumer use tax is due on all taxable purchases of property or services.

**What purchases are subject to consumer use tax?**

Consumer use tax applies to the purchases of taxable property or services from remote retailers when Louisiana state or local sales tax is not charged. Taxable purchases from remote retailers generally include purchases from catalogs, television shopping networks, firms selling over the internet, and retailers located outside of Louisiana. Certain purchases of property and services, such as food for home consumption and prescriptions, are not subject to consumer use tax.

**What is the consumer use tax rate?**

For taxable purchases made on or after July 1, 2018, the consumer use tax is a combined rate of 8.45%. Consumer use tax is calculated at this rate regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8.45%. The 8.45% is allocated at 4.45% to the state and 4% to local jurisdictions. The Department distributes the 4% portion to local governments throughout the state. Purchases made from April 1, 2016 to June 30, 2018, remain subject to the 9% consumer use tax rate. This form should not be used to report purchases prior to January 1, 2018.

*If your taxable purchases total \$106.28, round to \$106.00. If your consumer use tax is \$8.96 ( $\$106.00 \times .0845$ ), the amount due is \$9.00.*

*If your taxable purchases total \$97.68, round to \$98.00. If your consumer use tax is \$8.28 ( $\$98.00 \times .0845$ ), the amount due is \$8.00.*

**How do I calculate the consumer use tax due?**

Complete the Consumer Use Tax Worksheet below by entering the amount of taxable purchases made beginning January 1, 2018 through June 30, 2018, or those purchases made on or after July 1, 2018, on Line 1. Multiply the taxable purchases amount on Line 1 by the tax rate on Line 2 and enter the result on Line 3.

**Consumer Use Tax Calculation Worksheet**

| Purchases made <b>BEFORE</b> July 1, 2018 |  |             | Purchases made <b>ON OR AFTER</b> July 1, 2018 |  |               |
|---|--|-------------|--|--|---------------|
| <b>1</b>                                  | Taxable Purchases  |             | <b>1</b>                                       | Taxable Purchases  |               |
| <b>2</b>                                  | Tax Rate   | <b>0.09</b> | <b>2</b>                                       | Tax Rate   | <b>0.0845</b> |
| <b>3</b>                                  | Total use tax due - Multiply Line 1 by Line 2 and enter result on Line 2 of the Consumer Use Tax Return. |             | <b>3</b>                                       | Total use tax due - Multiply Line 1 by Line 2 and enter result on Line 3 of the Consumer Use Tax Return. |               |