



**Revenue Information Bulletin
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Sales Tax**

Act 443 Enacts New Sales Tax Exclusion on Sales by Louisiana Military Department, Updates Exemption for Sales of Utilities Used by Steelworks

[Act 443 of the Regular Session of the 2009 Louisiana Legislature](#) amends two sections of the state sales tax law with respect to the taxability of sales by the Louisiana Military Department and of purchases of utilities by steelworks.

Act 443 enacts La. R.S. 47:301(10)(ff) to provide an exclusion from the term “retail sale” or “sale at retail” for sales of tangible personal property by the Louisiana Military Department which occur on facilities owned or operated by the Military Department. Sales on Military Department facilities by entities other than the Military Department are not excluded from sales tax collection by this new provision.

Act 443 also amends the sales tax exemption provided by La. R.S. 47:305.51 for purchases of utilities by steelworks, blast furnaces, coke ovens, or rolling mills. The exemption was available previously to such businesses that were classified by the Louisiana Department of Labor under Standard Industrial Classification sector 3312. Act 443 changes the name of the classifying agency to the Louisiana Workforce Commission, the name by which the former Department of Labor is now known. It also changes the required classification for businesses eligible for the exemption to Sector 331111 of the North American Industry Classification System as it existed in 2002.

Act 443 went into effect July 1, 2009.

Questions concerning this legislation should be directed to the Louisiana Department of Revenue’s Special Programs Division at 225-219-7356, Option 3, or by email to sales.inquiries@la.gov.

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Secretary