



Louisiana sales tax guide

Standard rate:

4.45% – 11.45%

Reduced rate:

2% – 3,45%

Sales tax-free products and services:

- Food for human consumption at home;
- Water, electricity, natural gas for utilities;
- Drugs prescribed;
- Some articles.

Who is obliged to register sales tax:

When you sell in Louisiana and qualify as a dealer under the definition, you need to be registered to collect and pay sales tax in Louisiana.

Threshold:

Starting January 1, 2019, out-of-state dealers with economic presence for establishing nexus in Louisiana must register to collect sales tax. This includes online sellers or remote sellers that have \$100,000 in sales annually in the state, or more than 200 transactions in the state in the previous or current calendar year.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable for the SAAS business.

[Software as Service Tax Thresholds by state](#)



www.vatcompliance.co

Online Marketplaces:

If all of your sales in Louisiana are through a marketplace platform, and you are not a marketplace facilitator, you can not register for paying Louisiana sales tax. Your marketplace facilitator pays the sales tax itself.

If you are selling through your own marketplace, then you will need to register for paying sales tax if you meet the threshold.

Registration procedure:

You can be registered online on the Louisiana Department of Revenue website.

Sales tax payment and filing date:

Depending on your tax liability, determine your filing frequency – either seasonal, monthly or quarterly:

Seasonal – With special permission

Quarterly – \$0 to \$499.99

Monthly – \$500.00 and up

Returns are always due to the 20th day of the month following the reporting period. If the filing due date falls on a weekend or holiday, sales tax is due the next day.

Penalty and interest:

–

Discount:

–