

"The mission of the Louisiana Department of Revenue is to administer applicable laws and collect revenues to fund state services."

Cynthia Bridges  
Secretary

## 2007 Regular Session Legislative Summaries

### Excise Tax

**Act 181** (HB 117) enacts R.S. 47:818.14(A)(4), to provide for a gasoline tax exemption, until June 20, 2012, for gasoline sold to a manufacturer that will use the gasoline in the manufacture of premixed two-cycle engine fuel containing gasoline and oil sold in containers of one gallon or less. Effective for taxable periods beginning on or after July 1, 2007.

**Act 234** (HB 451) amends R.S. 45:1177(A) and (C), 1190(A) and (B), and 1181(A) to increase the rate for the Inspection and Supervision Fees that the Department of Revenue collects on behalf of the Public Service Commission. The Act also repeals the supplemental fee paid by gas, electric, and telephone public utilities. Effective August 15, 2007.

**Act 303** (HB 417) amends:

- R.S. 47:715.1(B) and 818.15(A)(1) to clarify the rate of tax to be refunded to contract school bus drivers, when the claims are due, and that the funds are to be paid from the Parish Transportation Fund (effective July 9, 2007);
- R.S. 818.2 to add the definition of "industrial user" and to clarify the definitions of "liquefied petroleum gas", "motor fuel", "refinery", and "supplier"; 818.13(C), 818.37(A) and (B) to clarify the imposition of the tax, who must be registered, provide conditions for exemption of gasoline blend stock or undyed kerosene used as a feedstock (applies retroactively to July 1, 2006); and

- R.S. 818.40(A) to decrease the minimum bond required of suppliers and permissive suppliers from \$2 million to \$50,000, and that of terminal operators to a minimum of \$1 million (effective July 9, 2007).

**Act 465** (SB 108) amends R.S. 47:1003(5) and (11)(b) and enacts R.S. 47:1003(5)(e) to exempt household goods carriers from the two percent gross receipts tax on public utilities. Effective July 11, 2007.

**Act 474** (SB 255) amends R.S. 47:843(B) and (F), and 851(B)(1) and (2)(b) to allow nonresident wholesale tobacco dealers who have a direct purchasing contract with a manufacturer as serving a trade area of retail dealers in Louisiana to purchase stamps and sell cigarettes in this state with the benefit of a discount and equal to the discount of their state of domicile not to exceed six percent, and to allow resident and nonresident wholesale dealers who timely and accurately file their reports a discount not to exceed six percent. Effective September 1, 2007.

### Gift and Inheritance Tax

**Act 371** (SB90) amends R.S. 47:2401(B) and 2451(A)(5) to provide that the inheritance tax will not apply to deaths occurring after June 30, 2004, and that all persons who paid inheritance taxes based on deaths occurring after June 30, 2004, may claim a refund of those taxes between August 1, 2008, and December 31, 2009, and amends

(Continued on page 2)

\* Section renumbered by the Louisiana State Law Institute.

This issue of the Louisiana Tax Topics contains summaries of selected major tax laws amended or enacted during the 2007 Regular Session of the Louisiana Legislature. The summary information presented is only intended to provide a general description of the law's major provisions and should not be construed to represent a complete analysis or specific interpretation of the law.

A complete listing of the legislation enacted in 2007 may be obtained from the Department's web page on the Internet at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov), or by contacting the Policy Services Division at: P.O. Box 44098, Baton Rouge, LA 70804-4098, Fax (225) 219-2759.

Copies of particular acts may be obtained from the Office of the Secretary of State at (225) 342-2085.

Code of Civil Procedure Article 2953(C)(1) to provide that proof of the filing of an inheritance tax return and other succession related documents with the Department of Revenue will not be required. Effective January 1, 2008. Also, see [Revenue Information Bulletin 07-018](#).

**Act 371** also repeals R.S. 47:1201–1212, thereby repealing the Louisiana gift tax effective July 1, 2008. Also, see [Revenue Information Bulletin 07-019](#).

## Income Tax

**Act 247** (SB 32) amends R.S. 47:293(10)\* and enacts R.S. 47:287:738(G), 293(5)\* and (9)(a)(i)\* to provide a deduction for Louisiana corporations and individuals for any funds received from a hurricane recovery entity if the income was required to be included on their federal income tax return. Effective July 6, 2007.

**Act 278** (SB 341) enacts R.S. 47:297.8\*, which creates a refundable state earned income credit equal to 3.5 percent of the federal earned income credit. This Act is effective for taxable periods beginning on or after January 1, 2008.

**Act 299** (HB 366) amends R.S. 25:1226.4(C)(1) and (2) and 1226.6(A) to increase the tax credit related to the operations of a cottage industry within the Atchafalaya Trace Heritage Area Development Zone, to increase the tax credit related to hiring new employees during the taxable year, and to extend the credit through January 1, 2012.

**Act 306** (HB 428) amends R.S. 56:643(B) and enacts R.S. 47:297.9\* to authorize a refundable individual income tax credit for noncommercial hunting and fishing licenses purchased by an active or reserve military service member or the spouse or dependent of the service member. Effective for taxable periods beginning on or after January 1, 2007.

**Act 351** (HB 847) amends R.S. 47:293(10)\* and enacts R.S. 47:293(11)\* and (9)(a)(x)\* to provide a \$1,000 deduction for individuals who were previously employed as a public school classroom teacher in Jefferson, Orleans, Plaquemines, St. Bernard, and St. Tammany parishes and who sign a contract to be employed as a public school classroom teacher for at least three years. Effective for taxable periods beginning in 2007 and in 2008. Also, see [Revenue Information Bulletin 07-023](#).

**Act 356** (HB 926) enacts R.S. 47:6027\* to create and establish the Mentor-Protege Tax Credit Program. Qualifying entities that fulfill the terms of a Mentor-Protege Agreement may earn a refundable tax credit on any Louisiana income or corporation franchise tax liability. Qualifying mentors must possess a favorable financial health, including profitability for at least two years; demonstrate its capability to provide managerial or technical skills transfer or capacity building; and meet the goals and objectives of the Mentor-Protege Agreement. Qualifying protege must be certified active in the Small And Emerging Business Development Program or registered and approved in the Small Entrepreneurship Program by the Department of Economic Development and be willing to participate with a mentoring firm. The Mentor-Protege Tax

Credit Program expires December 31, 2011. Effective for all income tax years beginning on or after January 1, 2007, and franchise tax years beginning on or after January 1, 2008.

**Act 365** (SB 9) amends R.S. 32:387.7(B) and enacts R.S. 47:6029\*, relative to special permits for vehicles hauling sugarcane, to create a refundable credit against income and corporation franchise taxes for the cost paid by a taxpayer to acquire an eligible sugarcane trailer, to replace an eligible sugarcane trailer, or to convert an ineligible sugarcane trailer to an eligible sugarcane trailer. "Eligible sugarcane trailer" means a trailer that hauls sugarcane and meets the requirements of R.S. 32:387.7(B). Effective for costs of conversions or modifications of eligible sugarcane trailers paid on and after January 1, 2009

**Note:** Act 368 (SB 70) amends Act 365 (SB 9) to limit the cost per trailer for which the credit may be claimed and provides a January 1, 2014, expiration date. Effective for taxable periods beginning on and after January 1, 2009.

**Act 371** (SB 90) enacts R.S. 47:6030\* to create a refundable tax credit against individual and corporation income tax for the cost of purchase and installation of a wind energy system or solar energy system, or both, by a resident individual at their residence located in Louisiana or by the owner of a residential rental apartment project. The credit may be claimed if a resident individual purchases a new home with a system installed, a system is purchased and installed at an existing home, or a system is installed at a new or existing apartment project, and will be equal to 50 percent of the first \$25,000 of the purchase and installation cost of wind or solar energy systems purchased and installed on or after January 1, 2008. The credit may be used in addition to any federal tax credits earned for the same system, except that, a taxpayer may not receive any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for property for which a tax credit has been received under this Section. Also, see [Revenue Information Bulletin 07-025](#).

**Act 371** also enacts R.S. 47:297.7(A) to create a nonrefundable credit against individual income tax for tax year 2008 for seven percent of the premiums paid by individuals on their primary residence for homeowners' insurance, condominium owners' insurance, or tenant homeowners' insurance. The Act provides that any Citizens property insurance assessment must be subtracted from the total premium paid before applying the seven percent credit rate.

**Act 379** (SB 188) amends R.S. 47:6016 relative to the Louisiana New Markets Tax Credit to include the following: a \$50 million cap on the entire credit; an increase in the applicable percentage, which allows for more of the credit to be taken up front; a reduction in the number of credit allowance dates and a \$15 million cap on the amount that can be issued by a single business. The Louisiana New Markets Tax Credit was designed to piggyback the Federal New Markets Tax credit, which encourages investors to invest in poor or under-developed regions of the country. If an allocation is received from the federal government, an investor is entitled to claim the

state new markets tax credits as well if funds were invested in a Louisiana low-income business. Effective July 1, 2007.

**Act 382** (SB 211) amends R.S. 47:6025(A)(3) to allow individual and corporate taxpayers to claim the Louisiana Citizens Property Insurance Corporation assessment after payment is made on a form provided by the secretary. Effective for assessments paid on or after January 1, 2007. Also, see [Revenue Information Bulletin 07-015](#).

**Act 392** (SB 339) amends R.S. 47:6021 to allow for a credit for 15 percent of the total investment made in a voluntary remedial investigation and a credit for 50 percent of the total investment made in a voluntary remediation action at a state-certified site. The Act also makes the brown-fields tax credit transferable and provides that no credit will be allowed for any expenditures for which a taxpayer receives a credit, rebate, or other tax incentive granted by the state under any other provision of law. Effective for all taxable periods beginning on or after January 1, 2008.

**Act 394** (SB 361) enacts R.S. 47:6101–6109 to provide for various school readiness tax credits as follows:

- The child care expense tax credit grants a credit to individuals based upon the credit provided for child care expenses in R.S. 47:297.4 and the quality rating of the child care facility.
- The child care provider tax credit grants a credit against income or corporation franchise tax based upon the average monthly number of children who either participate in the Child Care Assistance Program administered by the Department of Social Services (DSS) or who are foster children in the custody of DSS and attending facilities operated by a child care provider, multiplied by an amount based upon the quality rating of the facility.
- The child care directors and staff tax credit grants a credit to individuals based upon the staff and directors' qualifications as defined in the Act.
- The business-supported child care tax credit grants a credit against income and franchise tax for a percentage of the eligible child care expenses supported by a business. Eligible expenses are defined in the Act and the percentage allowed is based upon the quality rating of the child care facility the child attends. A credit is also granted for payments, by a business, of fees and grants to child care resource and referral agencies, not to exceed \$5,000 per tax year.

The provisions of this Act are applicable to either of the following, whichever occurs last:

1. Income tax years beginning on or after January 1, 2008, and franchise tax years beginning on or after January 1, 2009; or
2. Income tax years beginning during the calendar year in which the rules providing for a quality rating system are finally promulgated.

**Act 399** (HB 365) amends R.S. 47:293 to allow for the deduction of federal itemized deductions that exceed the federal standard deduction. In 2007, a deduction for 57.5 percent of "excess itemized deductions" is allowed. In 2008, the allowable percentage is 65 percent. For tax years 2009 and forward the deduction is for 100 percent of excess itemized deductions. The Act also repeals the casualty loss adjustment to the federal income tax deduction calculation beginning in taxable year 2007.

**Act 400** (HB 372) amends R.S. 51:1787(A), (B), (I), and (J), 2456(B), and 2461(B) and repeals R.S. 51:1787(C), (D), and (H), relative to the Enterprise Zone and Louisiana Quality Jobs Programs, to allow the taxpayer an option between the sales and use tax rebate and a refundable investment income tax credit equal to 1.5 percent of qualified expenditures. Qualified expenditures are defined as amounts classified as capital expenditures for federal income tax purposes plus exclusions from capitalization provided for in Internal Revenue Code Section 263(a)(1)(A) through (L), minus the capitalized cost of land, capitalized leases of land, capitalized interest, capitalized costs of manufacturing machinery and equipment to the extent the capitalized manufacturing machinery and equipment costs are excluded from sales and use tax pursuant to R.S. 47:301(3), and the capitalized cost for the purchase of an existing building. Effective July 10, 2007.

**Act 401** (HB 408) enacts R.S. 51:2351–2356 to create the Technology and Commercialization Credit and Jobs Program to deter university professors from taking their research and leaving the state. Individuals and businesses that invest in the commercialization in Louisiana technology in Louisiana and/or create new direct jobs earn a refundable tax credit against their Louisiana corporation income tax and corporation franchise tax liability. The credits are earned and granted for a period of not less than five tax years. At least five new direct jobs paying at least \$50,000 a year must be created. This credit is administered by the Department of Economic Development. Effective July 10, 2007.

**Act 456** (HB 936) amends R.S. 47:6007 and makes many administrative changes to the motion picture credits the most significant of those being: consolidating the investment credit and infrastructure credit on projects in excess of \$300,000 into one 40 percent credit for all projects until January 1, 2009; changing the definition of state-certified infrastructure project and providing that initial certification of state-certified productions will be effective for a period of 12 months prior to, and after, the date of initial certification. Effective July 1, 2007.

**Act 458** (HB 949) amends R.S. 47:293(10)\* and enacts R.S. 47:293(7)\* and (8)(a)(xii)\* to provide a \$500 deduction for volunteer firefighters and recreation department volunteers. To qualify, recreation department volunteers must volunteer a minimum of 30 hours in a calendar year and receive a written certification from the recreation department that they have completed the required number of service hours. To qualify for the volunteer firefighter deduction, the individual must complete 24 hours of continuing education during the calendar year



and must be either an active member of the Louisiana State Fireman’s Association or on the personnel roster for the State Fire Marshal’s Volunteer Fireman’s Insurance Program. Effective for taxable periods beginning on or after January 1, 2007.

**Act 461** (HB 973) enacts R.S. 47:6032\* to create a refundable credit against individual and corporation income and corporation franchise taxes for resident taxpayers engaged in the business of producing milk for sale. The credit will be allowed when the USDA Uniform Price in Federal Order Number 7 drops below the announced production price established by the Department of Agriculture and Forestry any time during the calendar year. Qualified taxpayers are eligible for tax credits based on the production and sale of milk below the announced production price over a calendar year.

The Department of Health and Hospitals must certify to the Department of Revenue, by January 31 of the following year, which milk producers are eligible to receive the credits. Any producer not certified by the Department of Health and Hospitals will not be entitled to the credits. The credits allowed for each milk producer may not exceed \$30,000 per calendar year, and the total amount of tax credits allowed for all producers may not exceed \$2.5 million per calendar year. Effective for all taxable periods beginning on or after January 1, 2007.

**Act 467** (SB 182) amends R.S. 47:293(10)\* and enacts R.S. 47:293(2) and (9)(a)(xiii)\* to provide a “construction code retrofitting deduction” against individual income tax equal to 50 percent of the cost paid or incurred on or after January 1, 2007, less any other state, municipal or federal-sponsored incentives, for voluntarily retrofitting an existing residential structure for which the taxpayer claims the homestead exemption. “Voluntarily retrofitting an existing residential structure” means that the retrofitting is not a construction, reconstruction, alteration, or repair of the structure required by the State Uniform Construction Code because the structure is a new residential structure or because of damage or destruction of an existing residential structure. The total amount of deduction granted may not exceed \$5,000 per retrofitted residential structure, and will be claimed on the return for the taxable year in which the work is completed. To qualify, proof must be submitted with the return that the work completed complies with the State Uniform Construction Code, together with any information verifying the total cost of the project and that the project was a voluntary project. Effective July 11, 2007.

**Act 472** (SB 332) enacts R.S. 47:6033\* to provide that employers be allowed a nonrefundable apprenticeship tax credit against individual or corporation income tax or corporation franchise tax equal to one dollar for each hour of employment of each eligible apprentice, not to exceed 1,000 hours for each eligible apprentice. An eligible apprentice means a person who has entered into a written apprentice agreement with an employer or an association of employers pursuant to a regis-

tered apprenticeship program or a person who is enrolled in a training program accredited by the National Center for Construction Education and Research that has no less than four levels of training and no less than 500 hours of instruction. Any unused credit may be carried forward for ten years. Effective July 11, 2007.

**Act 482** (SB 218) enacts R.S. 47:6034\* to create a musical and theatrical production income tax credit, which grants a refundable income tax credit to musical or theatrical productions or musical or theatrical facility infrastructure projects. State-certified infrastructure projects are capped at \$60 million per year with half of that amount reserved for projects in areas other than Jefferson and Orleans parishes. The infrastructure credit expires January 1, 2014. The credits are available for expenditures for production, infrastructure, and transportation expenses, employment of Louisiana students, and employment of Louisiana residents made on or after July 19, 2007. This credit is not allowed if the Motion Picture Investment credit (R.S. 47:6007) or the Sound Recording credit (R.S. 47:6023) has been granted.

**Sales Tax**

**Act 1** (HB 633) enacts R.S. 47:301(16)(m) to provide an exclusion from sales and use taxes for machinery and equipment used by a motor vehicle manufacturer with a North American Industry Classification System (NAICS) code beginning with 3361 and authorizes political subdivisions to also provide the exclusion. The Act also provides that tooling used in a compression mold process would be considered manufacturing machinery and equipment for the purpose of the sales tax exclusion. Effective May 31, 2007. Also, see [Revenue Information Bulletin 07-029](#).

**Act 173** (SB 272) enacts R.S. 47:301(14)(g)(iii) to provide a sales and use tax exclusion for repairing, renovating, or converting of a drilling rig used exclusively for the exploration or development of minerals outside the territorial limits of the state in the Outer Continental Shelf waters. This Act also amends R.S. 47:301(14)(g)(i) to allow certain parishes to exempt repair transactions when the repaired property is delivered to the customer in another state and enacts R.S. 47:337.10(L) to allow certain parishes to participate in annual sales tax holidays. Effective June 27, 2007. Also, see [Revenue Information Bulletin 07-026](#).

**Act 209** (HB 240) amends R.S. 47:305.50 to exempt certain trucks and trailers from sales and use tax. It also authorizes the Secretary to promulgate rules and regulations to provide for the administration of audits, audit procedures, and establish the documents a taxpayer must retain to substantiate the tax exemption. Effective June 29, 2007. Also, see [Revenue Information Bulletin 07-030](#).

**Act 244** (SB 3) amends R.S. 47:305.54 to establish a two-day sales tax holiday on the first consecutive Friday and Saturday of August each year. The holiday provides an exemption from state sales tax on the first \$2,500 of the purchase price of most individual items of tangible personal property. The exemption will apply statewide to all con-

sumer purchases of tangible personal property, other than vehicles subject to license and title, and meals furnished for consumption on the premises where purchased, including to-go orders, provided that the property is not for use in a business, trade, or profession. Effective July 6, 2007.

**Act 291** (HB 231) amends R.S. 47:303(E)(1) and 304(A) and enacts R.S. 47:305.56 to provide an exemption from state sales and use tax for the purchase of off-road vehicles to certain buyers domiciled in another state. To qualify for the exemption, the purchaser must submit proof that they are domiciled in another state and provide a signed affidavit that tax has been paid or will be paid on the off-road vehicle in the state in which they are domiciled within 60 days after the date of purchase or delivery, whichever is later. A valid out-of-state driver's license or state-issued picture identification card will be accepted as proof that the buyer is domiciled in another state. The exemption only applies if the state in which the buyer is domiciled also provides a similar exemption. Effective October 1, 2007. Also, see [Revenue Information Bulletin 07-024](#).

**Act 358** (HB 935) amends R.S. 47:301(10)(v) and (w), and (16)(d), 321(A), 337.10(H)(1), and 6014(E)(1)(a), enacts R.S. 47:301(14)(i) and (29), 301.1, 302(C), and 331(C), and repeals R.S. 47:301(14)(i), 302(C), and 331(C), relative to telecommunications services, to provide for definitions and rules for sourcing taxable telecommunication and ancillary services. The majority of definitions provided for are consistent with the Streamlined Sales Tax Project definitions that were approved by the implementing states. Many of the sourcing rules contained in this Act are consistent with the existing statute, but have been updated to reflect current industry technology and terminology. Effective August 1, 2007.

**Act 393** (SB 360) amends R.S. 47:306(B)(1)(a) and (11) and R.S. 47:337.18(B)(1), enacts R.S. 47:306(A)(6) and (7) and R.S. 47:337.18(A)(6), and repeals R.S. 47:306(B) and (C) and 337.18(B)(2) and (3), relative to the collection of state and local advance sales tax from retail dealers. Effective January 1, 2008, the minimum annual sales volume to qualify for an advance sales tax exemption is reduced from \$3 million to \$500,000. However, dealers who are delinquent in the filing or payment of sales taxes will be disqualified from receiving advance tax exemption. Effective January 1, 2009, the state and local advance sales tax is repealed. In addition, the authority to claim credit on sales tax returns for taxes paid on purchases of tangible personal property for resale expires January 1, 2009. Also, see [Revenue Information Bulletin 07-028](#).

**Act 429** (HB 225) enacts R.S. 47:305.58\* to establish an annual sales tax holiday during the last weekend of May each year beginning at 12:01 a.m. on Saturday and ending at 11:59 p.m. on Sunday. The holiday provides an exemption from state sales and use tax on the first \$1,500 of the purchase price of certain hurricane-preparedness items or supplies. This Act also amends R.S. 47:301(3)(i)(ii)(bb)(l) to include certain recyclable material merchant wholesalers within the definition of "manufacturer" and therefore eligible for the phased-in exclusion for manufacturing machinery and equipment. Effective June 30, 2007. Also, see [Revenue Information Bulletin 07-027](#).

**Act 430** (HB 241) enacts R.S. 47:301(10)(dd) to provide a state sales tax exclusion for purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools that participate in the National School Lunch and School Breakfast Programs or the purchase of food items by nonprofit corporations that serve students and participate in the national program. This Act also enacts R.S. 47:305.59\* to create a state sales and use tax exemption for the sale of construction materials to Habitat for Humanity affiliates located in this state when the materials are intended for use in constructing new residential dwellings in this state. Effective October 1, 2007.

**Act 462** (SB 37) enacts R.S. 47:301(10)(ee)\* and (18)(o) to provide an exclusion from state sales and use tax for shutter devices. A storm shutter device is defined as materials and products manufactured, rated, and marketed specifically for the purpose of preventing window damage from storms. The Department of Revenue, in consultation with the Department of Insurance, must promulgate rules and regulations to carry out the provisions of the Act. This Act also enacts R.S. 47:337.10(M)\*, which provides that political subdivisions may by ordinance or resolution provide a local sales tax exemption for storm shutter devices. Effective July 1, 2007.

**Act 463** (SB 55) amends R.S. 47:305(D)(1)(k) to specifically include prescription eyeglasses and corrective lenses issued by physicians or optometrists as orthotic devices eligible for the state sales and use tax exemption. Prescription eyeglasses and corrective lenses have been considered exempt as orthotic devices since 1989, in compliance with the 19th Judicial District Court decision in *Secretary of the Department of Revenue and Taxation versus Ivan & Janot R.C. Montagne, dba Montagne Vision Clinic*. Effective July 1, 2007.

**Act 464** (SB 65) enacts R.S. 47:315.5 authorizing an exemption in the form of a restricted refund of sales tax collected by a qualified charitable institution on the sale of donated tangible personal property or items made from donated property. The refund must be used exclusively in Louisiana for land acquisition, capital construction, or equipment, or related debt service or job training, job placement, employment, or other related community services and support program costs. The Department of Revenue is authorized to audit the institutions receiving refunds. Effective January 1, 2008.

**Act 480** (HB 386) enacts R.S. 47:301(16)(p)\* concerning the definition of the term "tangible personal property" to provide a sales tax exclusion for newspaper sales. R.S. 47:305.14 already exempts newspapers from the sales tax. However, this exemption is suspended and tax is currently collected on newspapers. Effective July 1, 2008.

\* Section renumbered by the Louisiana State Law Institute.

## Sales and Use Tax Seminars

LCPA will host the following Sales and Use Seminars throughout the state. For the latest information and registration, visit [www.lcpa.org](http://www.lcpa.org).

### Program Locations

#### November 6, 2007

LCPA Training Facility  
2400 Veterans Memorial Blvd.  
5th Floor, Kenner (near the airport)

#### November 7, 2007

Houma Capital One  
Main Branch  
1047 West Tunnel Blvd.  
Houma

#### November 8, 2007

Alexandria Capital One  
Capital One  
MacArthur Branch  
3701 Jackson Street, MacArthur Room  
Alexandria

#### November 9, 2007

Lafayette Capital One  
Training Room  
3838 West Congress Street  
Lafayette

#### November 15, 2007

Monroe Capital One  
North 7th Street Office  
1905 North 7th Street  
West Monroe

#### November 16, 2007

Shreveport Capital One  
Board Room, 3rd Floor  
333 Travis Street  
Shreveport

#### November 27, 2007

Northshore Capital One  
Training Room  
3840 Highway 22, Suite 404  
Mandeville

#### November 28, 2007

Baton Rouge Capital One  
Capital One Board Room, 4th Floor  
440 Third Street  
Baton Rouge

TaxTopics is a quarterly publication of the Louisiana Department of Revenue. Information contained herein is of a general nature; taxpayers requiring information concerning a specific tax matter should contact the appropriate tax office. Subscription information may be obtained from the Communications Section at the address below, or by calling (225) 219-2760.

Kathleen Babineaux Blanco  
*Governor*

Cynthia Bridges  
*Secretary*

Byron Arthur  
*Press Secretary/Communications  
Director*

Vincent Caire  
*Public Information Officer*

Christy P. Bourgeois  
*Graphic Designer*

### Sales Tax for Beginners

The Baton Rouge Regional Office offers a quarterly New Business Beginners Sales Tax Class. The next class is scheduled for 10:00 a.m., Friday, October 12, 2007. Location for the class is 8549 United Plaza Blvd. in the building auditorium. The class is free and anyone may attend. Contact the Regional Office at (225) 922-2300 for more information.

V i s i t   w w w . r e v e n u e . l o u i s i a n a . g o v

**Alexandria**  
Room B-100  
900 Murray Street  
P.O. Box 1191  
Alexandria, LA 71309-1191  
318-487-5333

**Baton Rouge**  
Suite 200  
8549 United Plaza  
P.O. Box 80519  
Baton Rouge, LA 70898-0519  
225-922-2300 • 225-219-2114 (TDD)

**Lake Charles**  
Suite 1550  
One Lakeshore Drive  
P.O. Box 3702  
Lake Charles, LA 70602-3702  
337-491-2504

**Lafayette**  
Brandywine III, Suite 150  
825 Kaliste Saloom Road  
P.O. Box 81857  
Lafayette, LA 70598-1857  
337-262-5455

**Monroe**  
Room 105  
122 St. John Street  
P.O. Box 1783  
Monroe, LA 71210-1783  
318-362-3151

**New Orleans**  
Suite 2100  
1555 Poydras Street  
New Orleans, LA 70112-3707  
504-568-5233

**Shreveport**  
1525 Fairfield Avenue  
P.O. Box 31706  
Shreveport, LA 71130-1706  
318-676-7505

**Thibodaux**  
1418 Tiger Drive  
P.O. Box 1429  
Thibodaux, LA 70302-1429  
985-447-0976