



Louisiana sales tax guide

Standard rate

The standard sales tax rate in Louisiana ranges for 2024 from 4.45 to 11.45%.

Reduced rate

The reduced sales tax rate in Louisiana ranges for 2024 from 2 to 3.45%.

Sales of tax-free products and services

Some tax-free products and services in Louisiana include:

Food for human consumption at home;

Water, electricity, and natural gas for utilities;

Drugs prescribed;

Some articles.

Who is obliged to register sales tax in Louisiana

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 to the SAAS business.

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

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.

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 on 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

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Discount

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