

LAFAYETTE PARISH SCHOOL SYSTEM

SALES TAX DIVISION

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January 9, 2025

Mayor Ken Ritter
City of Youngsville
201 Iberia Street
Youngsville, LA 70592

Re: Updates and Revisions to Your Local Sales/Use Tax Ordinances

Dear Mayor Ritter:

As the Sales Tax Administrator for the Lafayette Parish School System, Through Its Sales Tax Division, in its capacity as the single sales and use tax collector for Lafayette Parish, I would like to call to your attention a letter I recently received from our sales tax counsel, Drew Talbot. As you are surely aware the Louisiana Legislature made significant revisions to state and local sales/use tax statutes during the 2024 Third Extraordinary Session. These laws went into effect on January 1, 2025.

At the local level, our sales and use taxes are levied under the authority of ordinances passed by taxing authorities, such as yours, after favorable votes. Some of these ordinances were enacted in the 1960s and remain in effect today, without alteration. Many of these sales/use tax ordinances have not been amended or modified since their original enactment. Each year, the Legislature typically makes minor modification to sales/use tax laws; however, the recent changes which include, but are not limited to:

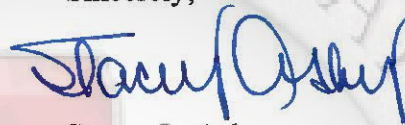
- Creating a new category of “digital goods” as items subject to sales/use tax;
- Creating new sourcing rules for the situs of taxable sales, services, and leases;
- Repealing several exemptions and exclusions;
- Renumbering and reorganizing existing sales and use tax definitions, exemptions and exclusions;
- Deleting exclusions and reenacting substantially identical provisions as exemptions, and
- Changing the statutes regarding vendors compensation, among many other changes.

In order to conform to these statutory changes, which are intended by the Legislature to apply at the state *and* local level, Mr. Talbot recommended to my office that each taxing authority formally revise and restate its ordinance. He is currently preparing formal Resolutions and revised Ordinances for the School Board to take up and enact at its next public meeting.

The purpose of this letter is to request that each and every taxing authority in Lafayette Parish do the same as the School Board and revise and restate its sales/use tax ordinance to ensure that all taxing authorities in Lafayette Parish make clear that the recently-amended sales/use tax statutes in effect at the state level also apply in your jurisdiction. City of Youngsville may have a preferred attorney to handle such matters; however, Mr. Talbot is available to answer any questions you may have in regards to these revisions.

If you have any specific questions about this recommendation, please feel free to reach out to Mr. Talbot. His phone number is 225.766.0200 and his email address is drew@ramlaw.net. Thank you for your care in this matter, and I look forward to working with you to ensure that your sales/use tax is collected properly and fully in accordance with law, as recently amended.

Sincerely,



Stacey L. Ashy
Director of Sales Tax

