

Miscellaneous:

Louisiana: New Law Excludes Certain Video Programming and Streaming Content from Franchise Fees

H.B. 276, signed by gov. 5/26/22. Effective immediately, new law provides that certain video programming services, including some streaming content services, are excluded from the definitions of assessable “video service” and “cable service” for purposes of Louisiana franchise fee imposition. Under the new law, “cable service” and “video service” subject to Louisiana franchise fees specifically do *not* include “video programming accessed via a service that enables users to access content, information, e-mail, or other services offered over the internet, including streaming content.” The terms “cable service” and “video service” also continue to exclude any video programming provided by a commercial mobile service provider. Please contact us with any questions.

URL: <https://www.legis.la.gov/legis/BillInfo.aspx?s=22RS&b=HB276&sbi=y>

— Robert Topp (Houston)
Managing Director
Deloitte Tax LLP
rtopp@deloitte.com

Grace Taylor (Houston)
Senior Manager
Deloitte Tax LLP
grtaylor@deloitte.com

Michael Matthys (Houston)
Senior Manager
Deloitte Tax LLP
mmatthys@deloitte.com

Danny Fuentes (Houston)
Senior Manager
Deloitte Tax LLP
dafuentes@deloitte.com

Kristina Scoggins (Dallas)
Manager
Deloitte Tax LLP
krscoggins@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.