

Sales/Use/Indirect:

Louisiana: New Law Adds Digital Art to Suspended Exemption on Sales of Certain Works of Art

S.B. 227, signed by gov. 6/15/23. While current state law authorizes a sales and use tax exemption on sales of original, one-of-a-kind “works of art” from an established location within a cultural product district that has been suspended until July 1, 2025, applicable to taxable periods beginning on or after July 1, 2023, new law adds “digital art” to the definition of such works of art. Accordingly, in addition to visual arts and crafts including but not limited to paintings, photographs, sculpture, pottery, and traditional or fine crafts, the term “works of art” includes “digital art,” which is defined as digitally created content including but not limited to a picture, video, or song to which ownership can be proven through use of blockchain or another similar mechanism. Please contact us with any questions.

URL: <http://www.legis.la.gov/Legis/BillInfo.aspx?s=23RS&b=SB227&sbi=y>

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