



Legal Alert: Louisiana Court Holds Video-on-Demand Is Not Subject to Sales Tax

June 12, 2014

Yesterday the Louisiana 24th Judicial District Court held that a cable service provider's video-on-demand and pay-per-view video programming are not tangible personal property subject to sales tax. Jefferson Parish had alleged that the programming could be seen and heard and thus fell within the definition of tangible personal property. Following a trial, the court found for the taxpayer and held that the programming is a nontaxable service rather than tangible personal property. Sutherland represented the taxpayer in the matter. *Newell Normand, Sheriff and Ex-Officio Tax Collector of Jefferson Parish, Louisiana v. Cox Communications Louisiana, L.L.C.*, Jefferson Parish 24th Judicial District Court, Case No. 706-766 (Pitre, J.).

If you have any questions about this Legal Alert, please feel free to contact any of the attorneys listed under 'Related People/Contributors' or the Sutherland attorney with whom you regularly work.

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