

CALCASIEU TAX REVIEW

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MY TAXES GO WHERE?

One of the goals of the Calcasieu Parish School Board Sales Tax Department is to ensure that the taxing jurisdictions we represent receive the proper amount of sales and use taxes that are due to them. Many businesses use Vertex Geocodes for the charging of sales tax on customer purchases. This code is primarily based on the zip code of the purchaser. A majority of businesses that are affected by these geocodes are our industries (for example; oil refineries, chemical plants, air separation plants, LNG plants, etc.). Even though a particular industry may have a municipal address or zip code, 99% of these industries are located outside the city limits or in the unincorporated areas of Calcasieu Parish (Column A on the sales and use tax return). Care should be taken when reporting sales tax to ensure that the correct jurisdiction receives the local taxes collected. See chart below for the proper reporting based on the geocodes.

We would like to ask for your help in achieving our goal of the proper reporting of sales and use tax. Here are some ways you can help:

1. Ask your customers when you make a sale if their delivery address is located inside or outside of the city limits.
2. If you have the delivery address of your customer and are unsure whether a customer is inside or outside the city limits, you may call our office at (337) 217-4280, ext. 3413. We would be happy to assist you in determining the proper column on our sales tax return to report those sales or use taxes.

Also as a reminder, 99% of the local industries located within Calcasieu Parish are located outside the city limits and should be reported in Column A. This is the unincorporated area of Calcasieu Parish except Ward 1 (Moss Bluff, Gillis, Topsy area). The current local tax rate for Column A is 5.75%.

Geocode	City	Parish	State	Column on Return	Current Tax Rate
190190000	Unincorporated Areas	Calcasieu	LA	A	5.75%
190192337	Bell City	Calcasieu	LA	A	5.75%
190190001	Carlyss	Calcasieu	LA	A	5.75%
190190210	Dequincy	Calcasieu	LA	E	5.75%
190192339	Edgerly	Calcasieu	LA	A	5.75%
190192341	Hayes	Calcasieu	LA	A	5.75%
190191370	Iowa	Calcasieu	LA	D	5.75%
190190510	Lake Charles	Calcasieu	LA	B	5.75%
190192811	Moss Bluff	Calcasieu	LA	H	5.75%
190192345	Starks	Calcasieu	LA	A	5.75%
190190880	Sulphur	Calcasieu	LA	C	5.75%
190190930	Vinton	Calcasieu	LA	F	5.75%
190190970	Westlake	Calcasieu	LA	G	5.75%

Visit us on the web: www.calcasieusalestax.org

BANKING CHANGE FOR ONLINE FILING

Effective December 1, 2016, the Calcasieu Parish Sales Tax office changed banks. Taxpayers who utilize electronic filing for ACH credit payments are instructed to correct the routing number and account number to correctly deposit the funds in the proper bank account. Questions may be directed to our office at (337) 217-4280, extension 3404 during normal business hours.

ONLINE FILING "100% FREE"

Don't forget our free online service for filing your sales tax reports. It is fast and convenient.

Go to www.salestaxonline.com or <http://parishe-file.revenue.louisiana.gov> to get started.

New Taxpayer Resource:

The Tax Research Information And Litigation Summary (TRIALS) system was developed as a research tool for local sales and use tax in the state of Louisiana. **TRIALS is intended to be used for information purposes only, and is not to be considered a legal opinion or legal advice.** You may take advantage of this resource at <http://trials.laota.com/>.



Filing Frequency Changes

The Calcasieu Parish Sales Tax Department is in the process of changing taxpayers from an occasional filing status to either a quarterly or annual filing status. The taxpayer should receive a letter from the Sales Tax Department informing them of the change in filing status. However, we have received many returned letters with incorrect addresses. If your mailing address as well as any other information has changed since the time when you first registered with us, then you can go to our website and choose "**Registration Application**" on the right side of the screen. Complete the application and write the word "**UPDATE**" on the top of the application and send it to us by email at monica.harrington@cpsb.org, fax at (337) 217-4281, or US Mail. This will enable us to communicate with you in a more efficient manner.

Local Office Holidays

Our offices will be closed on the following dates for the holidays mentioned:

Mardi Gras.....Feb. 27 - Mar. 1, 2017
Easter..... Apr. 14 – Apr. 21, 2017
Independence Day..... July 4, 2017

Our regular office hours are 8:00 am to 4:30 pm. Our office is open during the lunch hour.

Due Dates for Sales and Use Tax Returns

Return:	Due By:
Jan. 2017.....	Feb. 20, 2017
Feb. 2017.....	Mar. 20, 2017
Mar. 2017.....	Apr. 20, 2017
Apr. 2017.....	May 22, 2017
May 2017.....	June 20, 2017
June 2017.....	July 20, 2017
July 2017.....	Aug. 21, 2017



CASH BASIS REPORTING VS. ACCRUAL BASIS REPORTING FOR SALES TAX PURPOSES

On the sales tax return, taxable sales must be reported on an accrual basis for the period when the transaction was made, without regard to whether a sale was made for cash or on credit. Cash basis reporting is only allowed for two categories of transactions: rentals and leases of tangible personal property, and memberships in health and physical fitness clubs. In these two cases only, the tax is due in the month in which they are collected.

Sales Tax 101

Free Help to Dealers

Are you a new business owner and overwhelmed by the number of forms and information you need to produce? Maybe you've been in business for some time but are unsure of exactly what forms you need to complete. Our office has the answer--Sales Tax 101 is a short session offered to dealers to help answer sales tax questions and make filing returns easier. You can download the Sales Tax 101 presentation from our website or call our office for more information or to schedule an appointment for individual assistance.

SPECIAL EVENTS, CRAFT SHOWS & TRADE SHOWS

Collecting sales tax at special events ensures fair treatment to all customers and vendors, and helps both the state and local economies. The vendor collects sales tax from the consumer and remits it to the appropriate taxing authority. The money collected funds schools, roads, and police and fire protection. All persons and entities making retail sales are to collect and remit local sales tax.

Special events include fairs, craft shows, trade shows, flea markets, art shows, farm markets, concerts, festivals, carnivals, swap meets, and fund raising events. They may also include conventions, picnics, and other gatherings where retail sales are made.

What is an event? – An event is an occurrence, occasion, activity, or function at which merchandise is sold or traded or taxable services are provided.

Who is a vendor? – A vendor is defined as a person or entity selling merchandise, providing a taxable service, or attending to an informational booth. A vendor may also be referred to as a seller, exhibitor, or booth owner.

Why must I collect and remit local sales taxes? – It is the law. Provided every one complies, local sales tax ensures fair opportunity for all vendors.

Are admissions taxable? – Admissions to any place providing amusement, entertainment, or recreational services require local sales tax to be collected.

Is there local sales tax on food? – Local sales tax is required to be charged on all prepared food sales.

What if I didn't collect local sales tax? – Local sales tax is collected on all sales. Local sales tax may be added to the price of an item or included in the price of an item. If local sales tax is included in the price of an item, the vendor must post, in a conspicuous location, a sign stating that "*All prices include local sales tax*". You will be responsible for the local sales tax whether you intentionally collected it or not.



HOW TO CONTACT US

Our main number is **(337) 217-4280** and **fax number is (337) 217-4281**. Extension for general customer assistance is 3413; for administration, dial extension 3423; for delinquent returns, dial 3406; and for audit information, dial 3422.

Tax Tip

If you closed a business that you had opened in the past and decide to reopen that business, you will have to register as a new business and complete a new registration application.