

CALCASIEU TAX REVIEW

Vol. 29, Issue 2



LOUISIANA ASSOCIATION OF TAX ADMINISTRATORS ANNUAL STATE AND LOCAL SALES & USE TAX SEMINAR

Thursday, August 17, 2017 ~ 8:00 AM – 4:00 PM

CPE Credit: 8 Hours

CLE Credit: 6.6 Hours

Clarion Inn & Conference Center

1500 W Hwy 30

Gonzales, LA 70737

Registration Fee: \$199.00 in advance (Lunch is provided)

The informative seminar will cover sales tax versus use tax, exclusions and exemptions, taxable services, differences between state and local sales taxes, and electronic filing.

Registration for the LATA Seminar is to be submitted online at this link: <https://laota.wildapricot.org/event-2579537>

Mail payment along with your invoice by **Wednesday, August 2, 2017** to:

Ron Carter
LATA Seminar
P. O. Box 672
Bastrop, LA 71221

For your convenience, a block of rooms has been reserved at the Clarion Inn & Conference Center. Please make your reservation by calling (225) 647-8000. Reservations under the group code **LATA Seminar** must be made by **August 2, 2017** to enjoy the group room rate of \$85.95.

Please contact Ron Carter at (318) 283-5957 or Kressy Krennerich at (225) 621-2635 if you should have any questions.

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/>.

TAX RATE INCREASE

The Calcasieu Parish Sales & Use Tax Office wishes to inform all dealers of an impending rate increase to take effect **January 1, 2018**. This rate increase is for the **MorganField Economic Development District** that is located within the municipal limits of the City of Lake Charles. This is **NOT** for the entire City of Lake Charles. Currently, there are no businesses or residences that are located in this district.

The sales tax rate increase of 1% will appear in Column L (MorganField Economic Development District) of the parish sales tax return. This increase will bring the overall rate for sales and use tax in Column L to 6.75% local tax. The new rate will also reflect an increase of 1% hotel/motel tax on Column E (MorganField Economic Development District) of the parish hotel/motel tax return. This increase will bring the overall rate for hotel/motel tax in Column E to 5%.

Dealers are advised that their point of sale equipment (cash registers) will need to be modified to reflect the new rate which will allow them to collect the proper tax amount beginning on or after January 1, 2018. Their accounting systems will also require upgrading to account for the tax increase for billing as well as reporting purposes.



Keeping Adequate Records is MANDATORY

For a number of reasons, our Sales/Use Tax Ordinance stipulates the requirements of every dealer to keep records. In support of returns filed, proper records must be maintained.

Prior to the adoption of the Uniform Tax Code regulations, commonly known as the UTC, the local ordinance is quite factual about preserving adequate records. It states with emphasis that every dealer is required to keep and maintain suitable records of sales, purchases or the purchase or sale of services, as the case may dictate.

Further, Louisiana Revised Statutes 47:309 of the UTC communicates the system of records should be suitable enough to support the accuracy of every return filed with the sales tax office. Included among the records necessary, but not limited to, are sales invoices, purchase orders, merchandise records, inventory records, bills of lading, shipping records, and all other pertinent records to sales, purchases, or use of tangible personal property, whether or not the dealer thinks they are subject to sales or use tax. Encompassed in this scope of records to keep are the details of property leased or rented in the instance of both rentals from and to others. It should be noted that bank deposits alone are not suitable records without the backup from other documents including cash register tapes and sales invoices.

The consequences of not making records available for inspection by the Collector or for not preserving adequate records enough to confirm the correct tax liability could subject the violator to a fine up to \$500 for each reporting period or imprisonment for up to sixty (60) days or both as per the provisions of LA R.S. 47:309 of the UTC.



MY TAXES GO WHERE? (CONTINUED)

One of our goals of the Calcasieu Parish 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 taxpayers look to the city address or zip code for a clue as to which column to report the sales taxes that they collect. However, just because a customer has a municipal delivery address does not necessarily mean that they are inside the city limits.

To help you with this dilemma, the Calcasieu Parish Police Jury has a handy resource, **GIS MAPPING APPLICATION**, on their website that enables you to type in an address and find out if that location is inside or outside the city limits of a municipality. The areas inside the city limits will be highlighted in a light yellow color. If the area is outside the city limits, the selected location will not be highlighted.

To take advantage of this **FREE** resource, go to <http://www.cppi.net/services/geographic-information-systems-gis/gis-mapping>.

Local Office Holidays

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

Labor Day..... Sept. 4, 2017
Veteran's Day.....Nov. 10, 2017
Thanksgiving..... Nov. 20 - 24, 2017
Christmas/New Year's.....
Dec. 20 – Jan. 2, 2018
MLK Day.....Jan. 15, 2018

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

<u>Return:</u>	<u>Due By:</u>
July 2017.....	Aug. 21, 2017
Aug. 2017.....	Sept. 20, 2017
Sept. 2017.....	Oct. 20, 2017
Oct. 2017.....	Nov. 20, 2017
Nov. 2017.....	Dec. 20, 2017
Dec. 2017.....	Jan. 22, 2018
Jan. 2018.....	Feb. 20, 2018

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.



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.

PLEASE NOTE

As of August 1, 2017, tax lien charges will increase from \$76.00 to \$165.00.