

# CALCASIEU TA% REVIEW

Volume 17, Issue I

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## Legislative Updates

Listed below are various laws passed during the 2005 Legislative Session. For a more complete listing please visit [www.rev.state.la.us](http://www.rev.state.la.us) on the web.

**Act 357** Extends termination date on exclusion from state/local sales tax of certain transactions involving certain private and parochial schools from July 2005 to July 1, 2009. Eff 6/30/05.

**Act 362** The term "lease or rental" shall not include the lease or rental of a crane and related equipment with an operator. Further provides that cranes leased or rented with an operator are subject to the provisions of the tax laws upon first use in Louisiana. Eff 7/01/05.

**Act 384** Repeals R.S. 47:303(B)(6) that provided the recovery of taxes paid on automobile rental contracts.

**Act 394** Provides a credit for local and state taxes paid on a vehicle that was previously registered in another state when attempting to register the vehicle in Louisiana. The credit will be based upon the rate of tax paid on the vehicle in the other state.

**Act 410 "Sales price"** shall not include the price of specialty items sold to members for fund raising purposes by non-profit carnival organizations who use these items in conjunction with Mardi Gras.

**Act 413** Repeals the sales tax exemption for certain types of motorized equipment that retail dealers withdraw from inventory for rent as a method of promoting sales of the property.

**Act 457** Amends R.S. 47:305.10(F) to conform with 305(I) which provides sales tax exemption for labor, materials, services and supplies used for repairing drilling rigs or machinery and equipment that are component parts used exclusively outside the state. Also excludes sales of textbooks and course related software for certain online students.

**Act 471** Amends definition of "manufacturer" to a means of certifying farmers and manufacturers with no employees for eligibility for the exclusions. Effective date 7/12/05.

**Act 434** Authorizes the **SWLA Convention and Tourist Bureau** to increase the hotel occupancy tax in Calcasieu Parish and provides for its applicability to certain complimentary rooms. Effective date 7/11/05.

## A Look at Our Website

As in every other work environment, technology has become the main carrier of information and so the Sales Tax Department continues to expose services to dealers in the same manner. Since the introduction of our website [www.calcasieusalestax.org](http://www.calcasieusalestax.org), services have expanded from a mere informational site to a major resource for taxpayers. Currently, we offer nearly every local form necessary for registration, filing your return, exemption certificates and claims for refunds. A scanner friendly Sales and Use Tax Return form is also available. Several months ago, online payment information and valuable updates were also incorporated.

Although the department takes great pride in website achievements, we are fully aware of the fact that many dealers are still unable to realize the benefits of our enhancements. However, to those who enjoy access to the internet, explore our website randomly. If you are not currently an online filer and wish to do so, register through our website by clicking on the Bailey Link icon found on our home page. In summary, other discoveries you'll find at our department's website are the

FAQ's (our most Frequently Asked Questions), along with contact information for our Administration and Staff, Publications and links to other agencies and municipalities. Forms as mentioned before, updates in regulations, rates and the law are also available. Once you visit the site, we are confident you'll find the experience a rewarding adventure.

## Downloaded Returns

Dealers are reminded when using a downloaded return to provide accurate and complete information. Too often we receive returns without a proper account reference or even business name. Always provide the appropriate business name, account number and return period being filed.

## Calcasieu Parish Sales Tax Dept.

2439 6th Street  
PO Drawer 2050  
Lake Charles, LA  
70602-2050  
337-437-1200

8:00am - 4:30pm  
Open during lunch hour

On-line filing is not only a popular payment option, it is without question a more efficient form of processing and expedient method of payment. Since the implementation of this payment function, dealers have continued responding positively from month to month by evidence of the growth in online registrations. Nevertheless, after all the positive strides, we still have issues to address.

Most common among remaining issues is inaccurate bank data followed by inappropriate account numbers. Both breakdowns occur during the online registration process. Occasionally, we will also receive duplicate returns for the same payment period. Regardless of what the issue is, recourses are available.

For example, to correct errors associated with banking data, a dealer's course of action would be to first log on-line with Bailey Link. Once online, from the menu's options under "My Bank Settings" a bank account may be added, deleted or modified. Remember, changes in bank information after a payment is sent does not affect the return but it may cause rejection by the bank. Anytime a payment is rejected after the return is processed, direct payment will be a necessity. If a problem is detected before a return is submitted, cancel and re-file. Take time to scan your return before remitting. Be sure the account number is in fact your local account number (eight digits usually starting with a series of zeros).

We are happy to announce that over three hundred on-line returns were filed during the month of July 2005. Remember, it's fast, convenient, and completely safe to file on-line through Bailey Link. Register today for on-line filing.

## ON-LINE FILING

IT'S FAST !

IT'S EASY !

IT'S FREE !



## City of Lake Charles Manufacturer's Machinery and Equipment Exclusion

On October 1, 2005, the Manufacturing Machinery and Equipment Exclusion (Act 1 of the 2004 Extraordinary Legislative Session) currently offered by the State of Louisiana will also be offered by the City of Lake Charles to eligible dealers.

In preparation for the exclusion, the department has taken steps to modify our sales and use tax report effective October 2005 and will mail them separately. Although changes will be to several areas, two are most significant. First, Column B, line 16a, will be extended for entries of the exclusion and secondly, on the reverse side of the return, instructions will replace our usual comments area. We hope to see a smooth adjustment in the enforcement process of this exclusion. Dealers should note that this exclusion will not apply to the entire city, but instead will apply to specific areas only. We are currently waiting on additional details regarding this exclusion so that we can prepare to answer any questions pertaining to this topic. In the future, eligible dealers will be contacted and advised properly on the details of office policy and procedure in this matter.

## SWLA Convention & Tourist Bureau Occupancy Tax Increase

Effective August 1, 2005, the hotel/motel occupancy tax rate will increase from 3% to 4%. Affected establishments have been previously notified of the change in order to make the necessary changes to their registers and accounting systems.



## Holiday Schedule

Labor Day	September 5, 2005
Veterans Day	November 11, 2004
Thanksgiving	November 23-25, 2005
Christmas/New Year	December 19 - January 2, 2006
ML King, Jr. Day	January 16, 2006
Mardi Gras	February 20 - 21, 2006
Easter	April 14-18, 2006

If the 20th falls on a weekend or holiday, returns are due the next business day.