

CALCASIEU TAX REVIEW

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

This informative seminar will cover sales tax versus use tax, exclusions and exemptions, taxable services, differences between state and local sales taxes, and electronic filing.
(CPE Credit: 8 Hours; CLE Credit: 6.6 Hours)

Registration Fee
(includes lunch and course material)

\$200 for LATA members

\$225 for non-members

Two locations to attend:

- **Thursday, August 25, 2022; 8:30 AM – 4:30 PM**
Clarion Inn Conference Center
1500 W. Highway 30
Gonzales, LA 70737
- **Wednesday, Sept. 14, 2022; 8:30 AM – 4:30 PM**
Lincoln Parish Library Events Center
910 N. Trenton Street
Ruston, LA 71270

Registration for the seminar online at

<https://laota.wildapricot.org/>

Visit us on the web: www.calcasieusalestax.org

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.

Local Taxation of RV Parks

Space rentals offered by RV parks fall under the sales of services section of the Uniform Tax Code (UTC). Per Louisiana Revised Statutes 47:301.14(c), the furnishing of storage or parking privileges by auto hotels and parking lots are subject to taxation.

Louisiana Administrative Code (LAC) 61:1.4301.C, Sales of Services interprets the provisions applicable to parking lots. The regulation states that parking lots are held to include facilities for the parking of transient trailers. For purposes of this determination, trailers will be presumed to be transient unless the parking space is engaged for a period in excess of 30 consecutive days at any one time and provided the trailers have not been removed from their wheels and placed on a permanent foundation.

Act 60 of the 1st Extraordinary Session of 2005 repealed exemptions that had applied to annual contracts and stays in excess of 30 days for occupancy taxes.

Sales tax should be charged on spaces rented for the first 30 days. Spaces that are rented in excess of 30 days are exempt after the initial 30 days from local sales taxes. The sales tax from the first 30 days is non-refundable. Occupancy tax is due on spaces rented for any length of time. There is no exemption for occupancy tax.



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 of 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.

Local Office Holidays

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

Independence Day ----- July 4, 2022
Labor Day ----- Sept. 5, 2022
Fall Break ----- Oct. 10-11, 2022
Election Day ----- Nov. 8, 2022
Veterans Day ----- Nov. 11, 2022
Thanksgiving ----- Nov. 21-25, 2022
Christmas/New Year – Dec.20-30, 2022
MLK Day ----- Jan. 16, 2023

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 and Hotel/Motel Returns

<u>Return:</u>	<u>Due By:</u>
July 2022.....	Aug. 22, 2022
Aug. 2022.....	Sept. 20, 2022
Sept. 2022.....	Oct. 20, 2022
Oct. 2022.....	Nov. 21, 2022
Nov. 2022.....	Dec. 20, 2022
Dec. 2022.....	Jan. 20, 2023
Jan. 2023.....	Feb. 20, 2023



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 3409; and for audit information, dial 3422.

SALES TAX RATE LOOKUP TOOL

Taxpayers can now access the Louisiana Uniform Local Sales Tax Board sales tax rate lookup tool. This is a **free online tool** that taxpayers can use to lookup a street address to find the state and local sales tax rates, parish name, return column, vendor's compensation rate, local interest rate, and local delinquency rate for any location in Louisiana by Geocode. In order to access this information, taxpayers should create a username and password by clicking **"SIGN UP HERE"** at the link below:

<https://salestaxportal.com/login>

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.

REPORTING FREQUENCIES

Beginning July 1, 2022, the only reporting frequencies that are available to file your sales and use tax returns are as follows:

- Monthly – file 12 times per year
- Quarterly – file 4 times per year
- Occasional – file when have sales activity in Calcasieu Parish

We will no longer offer an annual filing frequency. If your company has not reported any sales for 3 years, your account will be closed. Letters will be sent out to the address on file informing taxpayers of a filing frequency change or account closure.

Have a question about sales or use tax? Email us at salestax@cpsb.org