

TAX FACTS

EAST BATON ROUGE PARISH

Department of Finance

Volume 21, Number 2

April 2010

FREE LOCAL SALES TAX ONLINE FILING

Are you new to online Sales Tax filing?

Visit www.ParishE-File.com or www.SalesTaxOnline.com to register as a new user by creating your own username and password. Both Parish E-File and Sales Tax Online offer a secure online environment to file sales tax returns. Each website offers an easy-to-use registration feature and online filing is provided free of charge.

Haven't filed online in awhile? Forgot your username or password?

Contact the system administrator, e-Gov Systems, at (225) 215-0100.

VOLUNTARY DISCLOSURE AGREEMENTS

The City of Baton Rouge/Parish of East Baton Rouge Finance Department-Revenue Division offers to taxpayers the opportunity to self-report unpaid sales and use taxes through a Voluntary Disclosure Agreement. In exchange for reporting their tax liability, the City-Parish agrees to abate any civil and criminal penalties against the taxpayer and its officers or employees relative to the tax liability.

How does a Voluntary Disclosure Agreement Work?

Taxpayers may call the Finance Department-Revenue Division at (225) 389-3084 or send a written request to P.O. Box 2590, Baton Rouge, LA 70821, to request information on the Voluntary Disclosure Agreement Program. After the request is received, qualified taxpayers will be asked to sign a Voluntary Disclosure Agreement, which stipulates the reporting requirements and the associated benefits. The taxpayer is required to report and pay the tax and interest due and, if appropriate, register with the City-Parish. After payment of the tax and interest due, penalties will be waived in full by the City-Parish.

Remember to mail your return early! Returns bearing a U.S. postmark on or after the delinquent dates will be assessed penalty, interest, and loss of vendors' compensation.

Sales Tax Due Dates

Following are the sales tax due dates for the second quarter of 2010:

For the Month of	Tax Due Date	Delinquent Date
April	May 1	May 21
May	June 1	June 22
June	July 1	July 21

Need help?

Taxpayers may contact the Revenue Division by phone, fax, or email to receive assistance between the hours of 8 a.m. and 5 p.m., Monday – Friday.

Taxpayer Assistance (225) 389-3084
Fax Number (225) 389-5369
Salestax@brgov.com

Taxpayer Topics

The *Tax Facts* newsletter is issued quarterly by the Department of Finance/Revenue Division. Our mission is to provide taxpayers with information concerning developments and policies regarding the collection of local sales and use tax within East Baton Rouge Parish. The Revenue Division invites any suggestions, questions, or comments on issues that you would like addressed in future issues of *Tax Facts*. Please send these items to:

City of Baton Rouge – Parish of East Baton Rouge Finance Department

P.O. Box 2590
Baton Rouge, LA 70821-2590
Attention: Tuesdai Belle Miller,
or email to
tbelle@brgov.com

TAX REPORTING REQUIREMENTS

When are local Sales Tax returns due?

In accordance with Louisiana Revised Statute 47:337.18(A), the taxes levied by the local ordinance shall be due and shall be payable on the first day of the month and tax returns shall be prepared and transmitted to the collector by all dealers on or before the twentieth day of each month for the preceding reporting period. Example: Tax owed or collected in March is due on April 1st and is considered current if paid on or before April 20th.

What happens when the 20th day of the month falls on a weekend or a holiday?

When the twentieth calendar day following the due date for any report or return prescribed under laws administered by the local collector falls on a Saturday, Sunday, or a legal holiday (a legal holiday is one observed by the Local Collector, Louisiana Department of Revenue or the U.S. Postal Service), the report or return shall be considered timely if it is filed on the next business day.

Reporting/Delivery Methods:

Delivery by the U.S. Post Office—A return, report or other document in a properly addressed envelope with sufficient postage delivered by the U.S. Postal Service is deemed filed on the date postmarked by the U.S. Postal Service. The postmark must be dated before the delinquent date in order to be considered filed timely. If sent by U.S. registered or certified mail, the date of registration is treated as the date of postmark. A postage meter date is valid only when it does not conflict with a legible U.S. Postal Service postmark date. If the dates conflict, the U.S. Postal Service date shall override the meter date.

Delivered by Courier—A return, report or other document delivered by courier is deemed filed on the date it is delivered to the local collector's office.

Delivered by Taxpayer—A return, report or other document delivered by the taxpayer or a representative of the taxpayer is deemed filed on the date it is delivered to the local collector's office.

Electronically Filed Report or Remittance—The return and remittance are deemed to be filed timely when both the return and remittance are transmitted and available to be received by the local collector or the local collector's designated agent for electronic filing.

CITY-PARISH PURCHASING DIVISION VENDOR WEBSITE

The Purchasing Division procures supplies, materials, and contractual services for all user agencies of the City-Parish Government. Competitive bidding is the keystone of the purchasing process. We invite potential vendors to participate in the bidding process by completing a "Business Profile Data Form." An interactive form has now been added to the website to make it easier for potential vendors to register, as well as update their information. In addition, a "Commodity Code Listing" has been added for those vendors who are unsure as to what category their work falls. Try it out for yourself at www.brgov.com/dept/purchase. If you need further assistance, please contact the Purchasing Division by phone at (225) 389-3259 or by email at purchasinginfo@brgov.com.

Department of Finance – Revenue Division
222 St. Louis Street, Fourth Floor
Baton Rouge, LA 70802
(225)389-3084 (225)389-5369 (fax)
www.brgov.com/dept/finance/tax.htm

Proud Member of the Louisiana
Association of Tax Administrators
www.laota.com

Need a Sales Tax Reporting Form? Visit our Website:
www.brgov.com/dept/finance/taxforms.htm