



TAX FACTS

Volume 20, Number 3

July 2009



CENTRAL VOTES TO INCREASE SALES TAX

On May 2, 2009, the citizens of Central approved the Central Community School Board's capital improvements plan that increased their total local tax from 5% to 5.5%. This half-cent tax increase is effective on July 1, 2009, and should be reflected on the July 2009 Sales and Use Tax Report due to the Revenue Division on or before August 20, 2009. Proceeds from this 20-year half-cent sales tax will be combined with a portion of their existing sales tax revenue to build a new middle school and, if necessary, buy land on which to build it. This half-cent sales tax increase brings the total local sales tax rate for transactions occurring within the boundaries of the Central Community School Board to 5.5%. The City of Central will continue to receive 2%, the Central Community School Board will receive 2 -1/2%, and 1% will continue to be split between street and sewer improvements.

The street and sewer improvement tax continues to be exempt from sales of food for home consumption, sales of prescription drugs, and medically-related items. However, the one-half percent increase dedicated to the Central Community School Board will tax these same items. Sales of food for home consumption, sales of prescription drugs, and medically-related items will be subject to 4.5 % local sales tax, while non-food items will be taxed at 5.5% on transactions occurring inside Central Community School Board boundaries.

New Sales and Use Tax Reports have been designed to properly reflect this change in columns G and H. The heading of these columns has also been changed to reflect the current tax rates. These new forms will be mailed in June.

Please contact the Revenue Division if you have any questions regarding this issue at 225-389-3084.

ARE YOU USING THE PROPER COLUMN?

Sales Tax Due Dates

Following are the sales tax due dates for the third quarter of 2009:

<u>For the Month of</u>	<u>Tax Due Date</u>	<u>Delinquent Date</u>
July	August 1	August 21
August	September 1	September 22
September	October 1	October 21

Need help?

Taxpayers may contact the Revenue Division by phone or fax 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

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
Department of Finance
P. O. Box 2590
Baton Rouge, LA 70821-2590
Attention: Steve Thomas,
or email to
stthomas@brgov.com

The City-Parish Revenue Division is the collecting authority for those sales taxing jurisdictions located in East Baton Rouge Parish. Sales and use tax revenues are distributed monthly to each agency based on the column or columns used when completing the Sales and Use Tax Report. As a result, it is extremely important that the correct columns are used when completing this report.

It is imperative that taxpayers maintain suitable records in order to determine the taxing jurisdiction(s) in which sales and/or use tax obligations were incurred, such as where a product was delivered or a taxable service was performed. If you do not deliver the merchandise sold, then you should use the column that exactly describes the location of your business. If you deliver your merchandise or perform taxable services at a site other than the location of your business, then you should use the column that best identifies where your product was delivered or the taxable services were performed.

The eight columns of our Sales and Use Tax Report represent the following areas:

Column A - 5%

All physical locations within the City of Baton Rouge, and the East Baton Rouge Parish School District.

Column B - 5%

All physical locations within the unincorporated areas of the Parish of East Baton Rouge, East Baton Rouge Parish School District.

Column C - 5%

All physical locations within the unincorporated areas of the Parish of East Baton Rouge, Zachary School District.

Column D - 5.5%

All physical locations within the City of Baker, Baker School District.

Column E - 5.5%

All physical locations within the City of Baker, East Baton Rouge Parish School District.

Column F - 5%

All physical locations within the City of Zachary, Zachary School District.

Column G - 5.5%

All physical locations within the City of Central, Central Community School Board.

Column H - 5.5%

All physical locations within the unincorporated areas of the Parish of East Baton Rouge, Central Community School Board.

Any questions regarding the physical location of a purchaser should be directed to the Revenue Division at 225-389-3084.

Need a Sales Tax Reporting Form?

Department of Finance - Revenue Division
222 St. Louis Street, Fourth Floor
Baton Rouge, LA 70802
(225) 389-3084
(225) 389-5369 (fax)
<http://brgov.com/dept/finance/>

Proud Member of the Louisiana Association of Tax
Administrators

www.laota.com

Visit our website at www.brgov.com/dept/finance/pdf/salestaxform-jpi.pdf

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.