

TAX FACTS

EAST BATON ROUGE PARISH

Department of Finance Volume 21, Number 4

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Acts of the 2010 Louisiana Regular Legislative Session

Local Sales and Use Tax Legislation Summary

- Act 1015 (HB 234)** Clarifies that local political subdivisions may (optional) authorize the sales and use tax exemption for qualifying radiation therapy treatment centers.
- Act 536 (SB 141)** Authorizes public entities utilizing tax incremental financing (TIF) to enter joint ventures with other public entities to jointly finance an economic development project.
- Act 929 (HB 666)** Authorizes local collector or taxpayer to recover attorney fees under certain circumstances.
- Act 711 (HB 680)** Requires local sales tax collectors who collect taxes on behalf of others to have the tax collection and distribution fund audited annually with a footnote disclosure of distribution amounts in the annual financial statement of the collector.
- Act 1019 (HB 667)** Defines arbitrary assessment and the procedures that must be followed by the local tax collector before an estimated assessment may be issued to a taxpayer.
- Act 1029 (HB 845)** Provides requirements for private audit contracts with agencies or firms for the collection of local sales and use tax, record retention and other matters.
- Act 743 (HB 1226)** Provides for the abolition of certain boards and commissions, but has been amended to retain the Uniform Return and Remittance Advisory Committee (Parish E-File).
- Act 1003 (SB 567)** Provides a taxpayer option for arbitration of certain tax assessments and refund denials, defines the arbitration procedure and the appeals process for arbitration decisions. Also adds an optional local sales and use tax exemption for commercial fishermen.
- Act 795 (SB 611)** Creates the River Park Development District that is to provide for economic and community development of property within the District. The District will have authority to incur debt and to issue general obligation bonds and to levy and cause to be collected certain taxes.
- Act 391 (HB 858)** Requires a municipality, prior to the creation of a district, to receive the consent of all governing authorities of a parish if the district boundaries include any unincorporated area of the parish. Additionally, requires a parish, prior to the creation of a district to receive consent of all municipalities that will be included in the new district.

Occupational License Tax Legislation

- Act 667 (SB 707)** Definition of contractor now includes oil field related fabrication services, construction and fabrication of tangible personal property, movable and immovable, but only in parishes with a population between 450,000 and 480,000 (Jefferson Parish).

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www.brgov.com/dept/finance/tax.htm

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www.laota.com

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

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 for Parish E-file at (225) 219-2484 or Sales Tax On-line 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 for information on the Voluntary Disclosure Agreement Program to P.O. Box 2590, Baton Rouge, LA 70821. 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, the penalties will be waived in full by the City-Parish.

Sales Tax Due Dates

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

For the Month of	Tax Due Date	Delinquent Date
October	November 1	November 23
November	December 1	December 21
December	January 1	January 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
Email 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: Bobby Craig,
or email to
bcraig@brgov.com

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.