

# TAX FACTS

## EAST BATON ROUGE PARISH

Department of Finance

Volume 22, Number 2

April 2011

### **EAST BATON ROUGE PARISH DIRECT PAY PERMIT HOLDERS**

The City of Baton Rouge-Parish of East Baton Rouge has authorized the following businesses to remit local sales and use tax directly to this government under the provisions of Louisiana Revised Statutes 47:303(G) and 47:303.1:

- ▶ Exxon Chemicals Americas, Baton Rouge Polyolefins Plant
- ▶ Exxon Company USA, Baton Rouge Refinery
- ▶ Exxon Chemical Company, Baton Rouge Chemical Plant, Resin Fishing Plant, Plastics Plant
- ▶ Entergy
- ▶ Baton Rouge General Hospital
- ▶ Georgia Pacific Corporation
- ▶ Albemarle Corporation

A Direct Pay Permit allows the taxpayer to make all purchases tax exempt and then pay all of their local sales and use taxes due on purchases of tangible personal property and taxable services directly to the local taxing jurisdiction. Vendors are not required to charge local sales and use tax when the permit is used properly.

Direct Pay Permits CANNOT be used for repairs performed outside East Baton Rouge Parish or tangible personal property picked up outside this Parish by the taxpayer. Direct Pay Permits cannot be extended to contractors or employees working for the Direct Pay Permit holder. Purchased items must be billed directly from the vendor to the Direct Pay Permit holder for the exemption to apply.

### **FREE LOCAL SALES TAX ONLINE FILING**

#### **Are you new to online Sales Tax filing?**

Visit [www.ParishE-File.com](http://www.ParishE-File.com) or [www.SalesTaxOnline.com](http://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 Online at (225) 215-0100.

#### ***Interested in Going Green?***

If so, let us know and we will discontinue mailing sales and use tax reporting forms to your business. Instead, you can print only the forms you need from our website at [www.brgov.com/dept/finance/taxforms.htm](http://www.brgov.com/dept/finance/taxforms.htm). Beyond just the cost savings associated with this change, the reduction in paper usage will have a significant impact upon the environment. Tell us you want to "Go Green" at [www.brgov.com/dept/finance/gogreen.htm](http://www.brgov.com/dept/finance/gogreen.htm).

Department of Finance – Revenue Division  
222 St. Louis Street, Room 404  
Baton Rouge, LA 70802  
(225) 389-3084 (225) 389-5369 (fax)  
[www.brgov.com/dept/finance/tax.htm](http://www.brgov.com/dept/finance/tax.htm)

Proud Member of the Louisiana  
Association of Tax  
Administrators  
[www.laota.com](http://www.laota.com)

## 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 second quarter of 2011:

For the Month of	Tax Due Date	Delinquent Date
April	May 1	May 21
May	June 1	June 21
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 through Friday.

Taxpayer Assistance (225) 389-3084  
Fax Number (225) 389-5369  
Email [Salestax@brgov.com](mailto: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](mailto: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.