

TAX FACTS

EAST BATON ROUGE PARISH

Department of Finance

Volume 21, Number 3

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ADMISSION CHARGES

WHICH ADMISSION CHARGES ARE TAXABLE AND WHICH ONES ARE EXEMPT?

TAXABLE

Charges for admission to places of amusement, entertainment, recreation or athletic events are classified as sales of services and are subject to local sales tax. Dues, fees or other consideration paid for the privilege of obtaining access to clubs are also subject to local sales tax. Such dues, fees or other consideration are taxable even though some personal services may be rendered by the owner of the club after access has been obtained. A partial list of examples of taxable admission charges include:

Ticket sales to movies, music concerts, theatrical performances, circuses, sporting events

Admission fees (cover charge) to enter a night club, bar or lounge

Dues or membership fees charged to access health clubs or exercise facilities

EXEMPT

A local sales tax exemption applies to admission charges or ticket sales associated with any events sponsored by schools, colleges and universities. Also, admission charges for amusement or entertainment sponsored by domestic nonprofit charitable, educational, and religious organizations may be exempt from the collection of sales tax. Such sales of admissions are exempt only when the entire proceeds, with the exception of necessary expenses connected with the event, are used for the purpose which the organization was formed. An organization must apply for and receive an exemption certificate from both the State of Louisiana and the local sales tax collector prior to the event occurring to receive the sales tax exemption.

A partial list of examples of exempt admission charges include:

Ticket sales for a school, college, or university sporting event or other entertainment event

Admission charges for church and school fairs and other entertainment event fundraisers

Dues and membership fees charged by the YMCA, YWCA and the CYO

Ticket sales by Little Theater organizations

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

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 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.

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.

Sales Tax Due Dates

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

For the Month of	Tax Due Date	Delinquent Date
July	August 1	August 21
August	September 1	September 21
September	October 1	October 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: 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.