



TAX FACTS

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OCCUPATIONAL LICENSE TAX RENEWALS

Occupational License Tax renewals for 2009 were mailed to businesses in early December. Licenses renewed after March 1, 2009, will be deemed delinquent and subject to penalty and interest. Penalty at the rate of 5% per month or fractional part thereof, not to exceed 25%, and interest at the rate of 15% per annum, will be computed from the first day of March until paid.

OCCUPATIONAL LICENSE TAX RENEWALS ONLINE

Any registered occupational license taxpayer that receives a personal identification number (PIN) on their 2009 renewal form is eligible to file and pay by ACH debit online. You can access our website at www.brgov.com/dept/finance and click on Occupational License Tax renewals to pay online. You will be asked to provide your eight digit account number and PIN to access the renewal form for your business.

PARISH E-FILE IS HERE

What is Parish E-File? It is the online transmittal and remittance service that allows taxpayers to file sales and use tax returns for the State of Louisiana and the individual local parish taxing authorities. This single online website also allows for the remittance of these taxes.

ParishE-File.com simplifies the tax process and reduces the complexities faced by businesses in filing accurate sales and use tax returns and remittances with the local parish governments throughout Louisiana.

ParishE-File.com is provided to you at no charge by either the State of Louisiana or East Baton Rouge Parish. This service also offers an easy-to-use registration feature that allows taxpayers to subscribe to the system's services.

Please be advised that previously issued pin numbers are no longer valid for online filing of East Baton Rouge Parish sales tax. Taxpayers will have to register and request new access information.

2008 REGULAR SESSION LEGISLATURE AFFECTS LOCAL SALES AND USE TAX

The Louisiana Legislature enacted several measures affecting local sales and use taxes during its 2008 Regular Session. Those measures include:

Act 582 requires health insurance providers that provide coverage for prescription drugs and pharmacist services to clearly define the responsibility of the health insurance provider or the subscriber for the payment of any local sales tax on such items or services. Effective June 30, 2008.

Act 762 provides procedures for determining whether a law, rule, regulation, policy, or interpretation of local sales and use tax law, ordinance, rules, or regulations violate the requirement of uniformity of interpretation provided in L.R.S. 47:337.2(A), 337.4(C), 337.87(A) and 337.91. The act allows a tax collector or taxpayer to seek uniformity of interpretation from any court of competent jurisdiction or through arbitration as provided in L.R.S. 47:337.101(B). Effective July 6, 2008.

Act 720 requires local sales and use tax rebates authorized pursuant to the Enterprise Zone Rebate Program, R.S. 51:2456(B) to be processed within specified time frames and the taxpayer is entitled to interest on the amount of the allowed items contained in the rebate request. Interest shall accrue at the rate established pursuant to the provisions or R.S.13:4202.

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(225) 389-5369 (fax)
www.brgov.com/dept/finance/tax.htm

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Sales Tax Due Dates

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

| <u>For the Month of</u> | <u>Tax Due Date</u> | <u>Delinquent Date</u> |
|-------------------------|---------------------|------------------------|
| January | February 1 | February 21 |
| February | March 1 | March 21 |
| March | April 1 | April 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

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.

Need a Sales Tax Reporting Form?
Visit our website at www.brgov.com/dept/finance/pdf/salestaxform-jpi.pdf

For general information, view the Finance Department's website at
www.brgov.com/dept/finance/

