

Table of Contents

Title 72

UNIFORM LOCAL SALES TAX

Part I. General Provisions

Chapter 3.	Local Sales Tax Reporting Date.....	1
§301.	General Provisions.....	1
§303.	Definitions.....	1
§305.	File Date of a Return, Report and Other Documents.....	1
Chapter 5.	Tax on the Storage of Property.....	2
§501.	Purpose.....	2
§503.	Transactions.....	2
§505.	Property that Comes to Rest in the Taxing Jurisdiction.....	2
§507.	Transaction in which Title and Possessions Are Transferred.....	2

Title 72
UNIFORM LOCAL SALES TAX
Part I. General Provisions

Chapter 3. Local Sales Tax
Reporting Date

§301. General Provisions

A. In accordance with R.S. 47:337.18(A), the taxes levied by the local ordinance shall be due and shall be payable on the first day of the month and returns shall be prepared and transmitted to the collector by all dealers on or before the twentieth day of each month for the preceding reporting period. Every dealer, at the time of making the return required hereunder, shall compute and remit to the collector the required tax due for the preceding reporting period, and failure to so remit such tax shall cause said tax to become delinquent.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.2, R.S. 47:337.18(A), and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:509 (March 2007).

§303. Definitions

A. Definitions. For the purposes of these rules, the following terms shall have the meaning ascribed to them in this Section.

Courier—a messenger other than the United States Postal Service that delivers parcel, packages and the like containing returns, reports, other documents or payments.

Legal Holiday—any legal holiday observed by the Local Collector, Louisiana Department of Revenue or the United States Post Office.

Local Collector—the individual or entity designated as collector of the appropriate single sales and use tax collection office, and his duly authorized assistants, of any political subdivision authorized under the constitution and laws of the state of Louisiana to levy and collect a sales and use tax, except a statewide political subdivision, when used in reference to a sales and use tax levied by such political subdivision.

Local Collector's Designated Agent for Electronic Filing—

a. the Louisiana Department of Revenue solely for electronically transmitted returns and remittances as defined in R.S. 47:337.23; or

b. agents that have contractual agreements with the local collectors to accept electronic return and remittances.

Postage—the amount of money paid for the delivery of a piece of mail by the United States Postal Service.

Postage Meter—the postage printing die and postage registering mechanism of a mailing machine which must meet postal service test specifications and is subject to inspection by the United States Postal Service.

Postmark—an official mark made by the United States postal service on a piece of mail to cancel the stamp and to indicate the place and date of sending.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.2, R.S. 47:337.18(A), and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:509 (March 2007).

§305. File Date of a Return, Report and Other Documents

A. Delivery by the United States Postal Service. A return, report or other document in a properly addressed envelope with sufficient postage delivered by the United States Postal Service is deemed filed on the date postmarked by the United States Postal Service. The postmark must bear a date on or before the last date prescribed for filing the return, report or other document in order to be considered timely filed. If the postmark on the envelope is not legible, the taxpayer has the burden of proving the date that the postmark was made. If the return, report or other document is sent by United States registered or certified mail, the date of registration is treated as the date of postmark. A postage meter date is considered a valid postmark date provided it does not conflict with a legible United States Postal Service postmark date. If the dates conflict, the United States Postal Service date shall override the meter date.

B. Delivery by Courier. A return, report or other document delivered by courier is deemed filed on the date it is delivered to the local collector's office.

C. Delivery by the Taxpayer. A return, report or other document delivered by the taxpayer or a representative of the taxpayer is deemed filed on the date it is delivered to the local collector's office.

D. Electronically Filed Report and Remittance. The return and remittance are deemed to be filed when both the return and remittance are transmitted and available to be received by the local collector or the local collector's designated agent for electronic filing.

E. Timely Filing When the Twentieth Calendar Day Falls on Saturday, Sunday, or Legal Holiday. Unless otherwise specifically provided, when the twentieth calendar day following the due date for of any report or return prescribed under the laws administered by the local collector, falls on a Saturday, Sunday, or a legal holiday, the report or return shall be considered timely if it is filed on the next business day.

UNIFORM LOCAL SALES TAX

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.2, R.S. 47:337.18(A), and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:509 (March 2007).

Chapter 5. Tax on the Storage of Property

NOTE: See LAC 61:1.4404.I for rules on Interstate Commerce and Export

§501. Purpose

A. For the purpose of use tax levied by local political subdivisions, *storage* means the keeping or retention of tangible personal property for use or consumption within the local taxing jurisdiction. An analysis of whether or not a taxable storage event has occurred within a local taxing jurisdiction requires an evaluation of the original sales transaction as well as the subsequent possession and use of the tangible personal property by the purchaser.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.12, and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:510 (March 2007).

§503. Transactions

A. Transactions involving specific pieces of property imported by the purchaser into the taxing jurisdiction, which have written documentation, i.e., invoices, purchase orders, etc., clearly labeled (earmarked for exclusive use outside the taxing jurisdiction) for transshipment outside the taxing jurisdiction at the time of importation into the taxing jurisdiction, are excluded from use tax. Property may be stored in the taxing jurisdiction for an indefinite period of time, however any disposition of the property for a purpose contrary to that originally labeled (earmarked) would immediately subject the transaction to the use tax in the jurisdiction where stored.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.12, and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:510 (March 2007).

§505. Property that Comes to Rest in the Taxing Jurisdiction

A. Property that comes to rest in the taxing jurisdiction which has been documented for exclusive use outside the taxing jurisdiction may also be excluded from use tax if the purchaser obtains a Temporary Storage Tax Exemption Certificate from the collector prior to or at the time the tangible personal property is imported into the taxing jurisdiction. This certificate would allow the taxpayer/purchaser to store the tangible personal property without the payment of the use tax, however, the purchaser must identify where the tangible personal property will be used on the certificate. If the parish of use is the same as the parish of storage, the tax must be paid at the time of delivery.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.12, and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:510 (March 2007).

§507. Transaction in which Title and Possessions Are Transferred

A. Transactions in which title and possession of tangible personal property are transferred within a local taxing jurisdiction are clearly sales at retail and these transactions are not eligible for the temporary storage exclusion. Sales tax is due regardless of whether a Temporary Storage Tax Exemption Certificate has been issued or the property is labeled (earmarked) for use in another jurisdiction. The key factor in the transaction is the delivery in purchaser's taxing jurisdiction via the seller's vehicle or by the seller's agent. In such event, the seller is physically giving possession to the purchaser in the purchaser's taxing jurisdiction and a sales tax would be due. Likewise, when the purchaser picks up the property in its own vehicle at the seller's place of business, title and possession have been transferred, and a sales tax would be due in the seller's taxing jurisdiction.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.12, and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:510 (March 2007).