

**Revenue Information Bulletin No. 17-020**  
**October 17, 2017**  
**Sales and Use Tax**

**Tax Clearance Required for All Taxes for Sales Tax Resale Certificate**

Effective June 14, 2017, Act 211 (HB 307) of the 2017 Regular Session of the Louisiana Legislature enacts R.S. 47:1678 to require an applicant applying for issuance or renewal of a state sales tax resale certificate to be current in filing all tax returns and reports and in payment of all taxes, interest, penalties, and fees owed to the state and collected by the Department of Revenue. The requirement for a tax clearance applies to all requests for issuance or renewal of a state sales tax resale certificate submitted to the Department of Revenue on or after October 1, 2017.

Beginning on October 1, 2017, the Department of Revenue will not issue or renew a state sales tax resale certificate for any applicant unless the applicant has filed all tax returns and reports due, and paid all taxes, interest, penalties, and fees owed to the state, excluding items under formal appeal pursuant to applicable statutes or being paid in compliance with the terms of an installment agreement with the Department of Revenue.

Applicants for sales tax resale certificates or renewal of a certificate who have failed to file any return or report required to be filed for any tax, including but not limited to sales, income, withholding, excise, severance, tobacco, or automobile rental tax, or pay any tax, interest, penalty, and fee due, or any portion thereof, should contact the Business Tax Enforcement Unit at 855.307.3893, select Option 2 and then Option 3.

Questions concerning outstanding liabilities may also be emailed to the Business Tax Enforcement Unit at [Business.Inquiries@la.gov](mailto:Business.Inquiries@la.gov) or mailed to the following address:

Louisiana Department of Revenue  
P.O. Box 4969  
Baton Rouge, LA 70821

Kimberly Lewis Robinson  
Secretary