



**Revenue Information Bulletin  
No. 02-007  
Sales and Use Tax  
Effective April 18, 2002**

**State Agencies Authorized to File Sales Tax Returns Annually<sup>1</sup>**

Act No. 98 of the 2002 First Extraordinary Session of the Louisiana Legislature, effective April 18, 2002, provides that the state and local sales taxes due on the sales of any department, agency, board, commission, or other entity of the State of Louisiana shall be due and payable annually. The filing period for the annual return is the state's July 1<sup>st</sup> through June 30<sup>th</sup> fiscal year. The annual return for the state and for each parish single tax collector is due by July 20<sup>th</sup> of each year for the fiscal year ending the previous June 30<sup>th</sup>.

Act No. 98 provides an exception to the annual filing requirement in cases where, by the end of any month during the fiscal year, the state entity has accumulated a tax liability to the state or to any local tax collector of \$500 or more. In that event, a return is due to the Department of Revenue and/or to the appropriate local tax collector by the 20<sup>th</sup> of the month following the month during which the \$500 liability is reached. This return must report the entire sales tax liability that the entity has accumulated since the beginning of the state's fiscal year, or since the ending period of the most recent sales tax return submitted to the Department or appropriate collector, whichever date is later. After an intra-year return is submitted under this provision, submission of another return will not be required until another \$500 liability is accumulated, or until the following July 20<sup>th</sup>, whichever date is later.

Cynthia Bridges  
Secretary

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<sup>1</sup> Although Louisiana state and local government agencies are excluded by La. R.S. 47:301(8)(c) from the payment of sales and use taxes on their own purchases, state and local government agencies are not similarly excluded or exempted from collecting and remitting sales taxes on their sales to others in the regular course of their governmental activities.