

SALES TAX RETURN

SALES TAX RATES

- R-1002, Table of Sales Tax Rates for Exemption
 - Revised 11/2017 to include legislative changes enacted through 2017 Regular Session.
 - Table of Sales Tax Rates for Exemption for the period July 2013 – March 2019.
 - Table of Sales Tax Rates for Exemption for the period July 2007 – June 2013
- R-1002A, Acts 25 and 26 – Taxable Rate of Transactions for Exemptions and Exclusions Table.
 - Version 1- was issued 3/24/16 to include legislative changes enacted through 2016 First Extraordinary Session
 - Version 2- was issued 1/1/17 to include legislative changes enacted through 2016 Second Extraordinary Session
 - Version 3- was issued 11/12/17 to show these rates through 6/30/17 only. This is the only one posted.

ANNUAL REPORTING OF SALES TAX EXEMPTIONS (R-1090)

- Act 6 of 2016 2nd Extraordinary Session
 - Requires annual reporting from certain taxpayers of annual gross sales that are not taxed due to certain exemptions.
 - Form R-1090, Annual Reporting Requirement by Certain Nonprofit Entities
 - Report is due 9/30 after fiscal year ends. Next report will be due 9/30/17

APPLICATION FOR CERTIFICATION AS A MANUFACTURER OR FARMER (R-1070)

Louisiana Revised Statute 47:13

- La. R.S. 47:13(C) provides that the sales tax exemption certificate for Manufacturing Machinery and Equipment granted to a manufacturer or a farmer pursuant to La. R.S. 47:301(3)(i)(i), (13)(k)(i) and (28)(a) may be suspended by the LDR, if the taxpayer is not qualified for the exemption or has become delinquent for in the payment of sales taxes or filing responsibilities pursuant to La. R.S. 47:306.

If a revocation letter is received from the LDR by a farmer who not required to file sales tax returns then the farmer should:

- Reapply by submitting the R-1070 application
- Include a copy of Federal tax return