Louisiana State and Local Sales and Use Taxes:

An Analysis of the Designation of a Centralized Return and Payment Processor, a Combined State and Local Return, and the Feasibility of Daily Local Distributions

RELEASED JANUARY 31, 2023

A report submitted to the Louisiana House Committee on Ways and Means and the Louisiana Senate Committee on Revenue and Fiscal Affairs in accordance with Act 685 of the 2022 Regular Session of the Louisiana Legislature

SUBMITTED BY:

Louisiana Uniform Local Sales Tax Board

LOUISIANA DEPARTMENT of REVENUE

SALES AND USE TAX COMMISSION FOR REMOTE SELLERS

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PRESENTED TO:

The Louisiana House Committee on Ways and Means

And

The Louisiana Senate Committee on Revenue and Fiscal Affairs

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I. <u>Preface</u>

Act 685, passed during the 2022 Regular Session of the Louisiana Legislature, enacted revised statute 47:339.1. Revised statute 47:339.1 expands the authority of the Louisiana Sales and Use Tax Commission for Remote Sellers ("RSC") to collect non-remote sales and use tax on behalf of state and local sales tax collectors who have entered into contracts with the RSC to do so. Act 685 also requires the RSC to create a single electronic sales tax return once any such contract is executed.

This report has been drafted in response to section three of Act 685. Section three of the Act requires the Louisiana Department of Revenue ("LDR"), the Louisiana Uniform Local Sales Tax Board ("LULSTB") and the RSC to jointly submit an informational report on various aspects of the potential creation of a centralized processor of state and local sales and use tax, a combined state and local sales and use tax return, and the feasibility of collecting and distributing local sales and use tax revenues on a daily basis. Representatives from LDR, the LULSTB and the RSC collaboratively examined the current and potential sales tax collection practices. This included a series of interviews with the four other states (Colorado, Alabama, Alaska and Arizona) where local jurisdictions independently administer sales and use taxes and where there has been movement toward centralized collection. The feasibility of sales and use tax revenues being distributed daily was discussed with the aforementioned four states, as well several local collectors within Louisiana.

II. <u>Current Sales Tax Collection in Louisiana</u>

Louisiana, like Colorado, Alabama, Alaska and Arizona, is unique in that sales and use taxes are levied and collected from multiple, independent taxing authorities. A state sales and use tax is levied and collected by the state's department of revenue, while local political subdivisions levy and collect their own sales and use taxes. In Louisiana, the state currently levies a state tax of 4.45% on the retail sale or use of tangible personal property ("TPP"), rental or lease of TPP and sale of specifically enumerated services. All applicable exclusions and exemptions are found in Title 47 of the Louisiana Revised Statutes.

Many political subdivisions of the state are permitted, by law, to levy a sales and use tax at a unique rate approved by electors, as well as decide whether or not to apply optional exemptions and exclusions found in the Uniform Local Tax Code[1]. Most exemptions and exclusions apply to both state and local sales and use tax, however there are eleven exemptions that allow for optional adoption by local governments. State law requires there to be one collector for each parish[2], who then distributes the sales and use tax proceeds to all taxing jurisdictions located within the parish. The jurisdiction that ultimately receives the sales tax revenue is determined by the sourcing of the taxable transaction.

[1] Chapter 2-D of Title 47 of the Revised Statutes
[2] LA. Const. Art. VII, Section 3.

Beginning in July of 2020, remote sales of TPP shipped into the state of Louisiana, as well as sales conducted via marketplace facilitators, have been collected by the RSC. Remote sales are sales, delivered into Louisiana, made by sellers lacking a physical presence in Louisiana, yet possessing an economic nexus with the state. This economic nexus is defined by making sales delivered into Louisiana in 200 or more transactions, or with a gross amount of revenue exceeding $100,000. The RSC is the single entity in the state that administers remote sales and use taxes, including conducting state and local audits. The RSC collects state and local sales and use taxes at all actual rates. For example, if Company A ships a widget to John Smith in Baton Rouge, Company A would collect and remit the state sales tax of 4.45% along with any and all sales taxes levied by the local political subdivisions encompassing John Smith's Baton Rouge address.

A. Louisiana State and Local Returns and Payments

As technology has progressed, electronic return filing and payment has become commonplace and in some cases is mandated. Generally, both electronic and paper state and local sales tax returns and payments are due on the 20th of the month for the preceding month's sales. Taxpayers may file returns and remit electronic payments using any of the following methods:

- *Louisiana Taxpayer Access Point ("LaTAP")*: LDR's free online portal that allows taxpayers to create an account to electronically submit returns and payments for various taxes collected by LDR.
- *Parish E-File*: An online interface managed by the Uniform Electronic Local Return and Remittance Advisory Committee ("UELRRC), a joint effort between LDR and local collectors. Parish E-File facilitates the free filing and payment of state and local sales and use tax returns. State and local returns may be filed separately for state and local governments or taxpayers may file one, multi-jurisdictional return.
- *Sales Tax Online*: A cloud-based interface, almost identical to Parish E-File, for online filing and remittance of state and local sales and use tax returns. Like Parish E-file, Sales Tax Online allows for separate return filings, along with a multi-jurisdictional return. Sales Tax Online is a privately administered, fee-based portal.
- *Remote Sellers Filing Portal*: An online tool that facilitates secure electronic filing of a single return in Louisiana for state and local sales and use tax exclusively for remote sellers. This portal is provided at no charge to users. All filing and payments are legally required to be submitted electronically.

i. LaTap

LDR, like the parish collectors, accepts paper sales and use tax returns, electronic returns and most traditional forms of payment. State sales and use taxes, along with other electronically submitted tax types (such as severance and excise), are submitted using LaTAP. While electronic payments are preferred, LaTAP permits taxpayers to print a voucher and mail in a payment by check. LaTAP also allows taxpayers to apply for exemption certificates and upload supporting documents. Tax preparers are able to use a third party login to manage filings and payments on behalf of multiple clients. Any return filed using LaTAP may also be amended within the LaTAP portal. LaTAP has been developed and is maintained by the same software developer that maintains LDR's internal system of record. LaTAP is provided using state funds through the contract between LDR and their software vendor.

ii. Parish E-File

Parish E-File is a web-based portal that allows businesses and their representatives the ability to file sales and use tax returns, including hotel/motel returns, for the state and all local jurisdictions within Louisiana. Businesses and their representatives are able to create an account and complete one, universal registration. They may elect to file separate returns for the state and every local jurisdiction or utilize the multi-jurisdictional option to file the state and local returns in a single setting. All returns filed are linked to a location set up by the business either during the initial account sign-up process or at a later time. Each location is linked to one or more account numbers assigned to the business by LDR and the local parish collectors. This ensures that every return filed can be accurately reconciled with account records within the state and local internal tax administration systems of record. When a return is filed and payment is made within Parish E-File, the return and payment data are securely stored within the database to ensure the State and parish collectors can generate a payment file for bank processing. The generation of this payment file allows the jurisdiction to retrieve the funds collected.

Within Parish E-File, tax administrators have the ability to approve amended returns, download returns and view updated address and location information. In order for taxpayers to amend returns using Parish E-file, the jurisdiction must have approved the online filing of amended returns and the taxpayer must have an existing original return filed through Parish E-file. The original return filing and payment record is then used to populate the amended return forms for the user to modify. Based on the amended data, Parish E-file's system calculates the amount owed while providing credit to the taxpayer using the previously submitted payment information from the original return.

Parish E-file is governed by the Uniform Electronic Local Return and Remittance Advisory Committee ("UELRRC")[3], an advisory committee created within LDR. This committee consists of sales tax representatives from state and local government along with private industry and is tasked with advising and making enforceable recommendations to the Secretary of LDR regarding the design, implementation and operation of Parish E-File. Parish E-File is governed by UELRRC, with local representation. However, Parish E-file is completely funded by the state of Louisiana. Parish E-file currently costs approximately $500,000 per year.

iii. *Remote Sellers Filing Portal*

The RSC accepts only electronic returns and payments via their web based portal. The RSC portal allows remote sellers to submit one return containing the information necessary for remittances to the state and all applicable local jurisdictions, at all required rates. It should be noted that taxpayers must apply to collect through the RSC. Once the taxpayer is an approved remote seller, they may begin to collect and remit to the RSC. The RSC is administered by an executive director along with a small staff. After all returns and payments have been processed for the month, RSC staff generates reports for the state and all local collectors. These reports include sales, deductions, tax, interest, penalty, vendor's compensation and total amount paid within each taxing jurisdiction. These detailed reports allow for proper distribution to all taxing jurisdictions within the state. By the 10th working day of the following month, the RSC transfers, via ACH, the total revenue received for each jurisdiction to the respective parish collector. Collectors currently do not have access to taxpayer detail on the RSC portal, but are provided a list of open accounts with each monthly distribution.

[3] La. R.S. 47:337.23

The development costs of the RSC portal cost to date are approximately $640,000. This sum will continue to grow with the expansion of the portal. Annual maintenance expenses associated with the portal are generally $98,500. The RSC hopes to add a document management system as well as a portal for tax administrators.

B. Sales Tax Rate Look Up Tool

Given the varying local tax rates applicable to Louisiana sales, knowledge of actual, applicable tax rates is essential for accurate returns and payments. To aid taxpayer compliance and accuracy in the sales and use tax filing and remittances the LULSTB maintains, and makes publicly available, a free online sales tax rate lookup tool. The LULSTB Lookup Tool has been in place since 2020 and can be found at www.salestaxportal.com. The applicable state and local sales tax rate, local sales tax exemptions and exclusions, vendors' compensation rate, local interest rate, and local delinquency rate can be found for any Louisiana address on this lookup tool. Addresses can be submitted individually or in bulk via a spreadsheet upload feature. Many users access this free service on a daily basis to collect the proper amount of tax on transactions and later to accurately file their returns on a monthly basis. Since its inception, the LULSTB Lookup Tool has had 2.2 million inquiries from approximately 4,000 users.

III. Desired Functionality for Centralized Sales Tax Processing in Louisiana

In order to establish a centralized processor with a single return, the portal, website or system used would need to include the following:

- *Single Registration*: Taxpayers should be able to establish an account and complete one, single registration form that meets the requirements for all taxing jurisdictions within Louisiana. The registration should include information necessary for all state and local jurisdictions, so there is no need for the registration to be changed if a taxpayer files in an additional jurisdiction.
- *Single Return*: Taxpayers should be able to complete, from their perspective, a single return that stores information allowing for pre-population. For instance, if a taxpayer typically uses the system to file a state sales and use tax return and enters information related to sales in five parishes, every time that taxpayer logs in to file returns, the system should recall which jurisdictions typically receive filings and pre-populate fields as needed. There may not be a literal, physical, single return, but taxpayers should experience the digital look and feel of a single return.
- *Single Payments*: Taxpayers would need the ability to make one lump sum payment to cover all sales and use taxes owed to all jurisdictions.
- *Summary Page*: Once returns and payments have been submitted, the taxpayer should be able to receive a summary of the returns and payments submitted.
- *Amended Returns*: Taxpayers should have the ability to submit amended returns. Amendments will be approved by individual tax collectors. Refunds resulting from amended returns will be approved and disbursed by individual tax collectors.
- *Ability to Upload Documents*: Taxpayers will need to be able to upload necessary documents to verify things such as exemptions, resale certificates as well as any other information needed by jurisdictions.
- *Collector Specific Access*: Tax collectors will need to be able to access the information pertinent to the specific collections for their jurisdictions, but should not be able to access taxpayer information related to other jurisdictions.
- *Taxpayer Account Management*: Taxpayers should be able to access past filings, payments, etc. and edit profile or registration information as needed.

- *Tax Professional Accounts*: Tax Professionals will need to be able to maintain a single account that grants them access to the accounts of all of their clients and carry out the filing and payment of all necessary returns.
- *Rate Look Up Tool*: A compilation, whether a database or document, that permits taxpayers to determine applicable tax rates in all jurisdictions.

IV. <u>Centralized Sales Tax Processors In States With Independent Local Sales Tax Administration</u>

Colorado

The state of Colorado tends to be the state most frequently compared with Louisiana when sales and use taxes are discussed. The similarity between the two states stems from Colorado's "home rule" city system that mirrors Louisiana's dual state and local sales tax system. In Colorado, over seventy cities can levy and collect their own sales taxes. These cities are allowed to determine their own rate and how the tax is applied throughout the jurisdiction. The state of Colorado also levies and collects a separate state sales tax. In the past, retailers were required to file a sales and use tax return with the State of Colorado, as well as file sales and use tax returns and make payments directly to any home rule city where any sales were made.

Following the U.S. Supreme Court's decision in *South Dakota v. Wayfair, Inc., et al.*[4], the Colorado Assembly sought to start collecting sales tax in a more centralized fashion. Colorado published a request for proposal for the creation of a sales and use tax simplification solution that would provide a single point of registration, return filing and payment for both state collected and home rule city collected sales and use taxes. Colorado's goal was to produce a minimum viable product that allowed basic return filing and payment, in the shortest time possible. Once the contract for development was awarded, work on the new centralized system began within two months. Complete implementation of Colorado's new Sales and Use Tax System, commonly referred to as "SUTS" was completed within a six month span of time. The Colorado Assembly appropriated approximately $18 million dollars for the development of the new sales and use tax system. However, the project only cost $8 million dollars. Yearly maintenance for SUTS costs the state roughly $2.2 million dollars. This maintenance cost is expected to increase as additional capabilities are added to the system. The creation and maintenance of SUTS was, and still is, entirely funded by the State of Colorado with no financial contribution from the home rule cities. The creation of SUTS was completed under cost, but no cost savings have been publicly established to date.

The State of Colorado established SUTS in response to the business community's requests for the simplification of sales tax filing and payments. SUTS does not serve as a system of record. SUTS is an optional filing and remittance portal that includes a rate look up tool. SUTS allows a single, universal registration, as well as return filing and payment remittance that applies to the state and local jurisdictions. Taxpayers fill out a single return by downloading an excel spreadsheet template that contains all necessary information for the filing of state sales taxes. This excel template may be customized by taxpayers by adding the exemption information necessary for the particular local jurisdictions where sales were made. Taxpayers fill out this customized template and, once completed, upload the information to the SUTS system. The SUTS system permits taxpayers to make one, lump sum payment. The SUTS system does not currently permit the amendment of returns, even those filed within the SUTS portal, nor does the SUTS portal permit the uploading of documents. State and local Colorado tax administrators receive some reports from SUTS and are able to log into the portal and download some collection information. Currently, the Colorado Department of Revenue distributes local sales tax revenues on a monthly basis. SUTS is a

[4] 585 U.S. ___(2018), 138 S. Ct. 2080.

convenient option for taxpayers, but has not replaced any other tax system of record or any other means of payment or filing in the state of Colorado or among the home rule cities.

Colorado's representatives find the greatest benefit derived from the creation of the SUTS has been the convenience to the taxpayers. On the other hand, they discussed three main lessons learned. First, the representatives expressed the importance of having individuals with in-depth tax and processing knowledge being heavily involved in the development process. While this project obviously required reliance on software developers and other IT professionals, some processes might have been presented differently or in a more convenient manner had there been more input from those familiar with tax administration and processing. Secondly, the short time period between contract award and public introduction was a challenge. While Colorado was able to produce a centralized sales and use tax filing and payment system in six months and under cost, training might have been sacrificed as a result. The Colorado DOR found that additional time for staff and taxpayer training would have been beneficial. Finally, in the original bill that permitted the development of the SUTS, IT resources provided by the state of Colorado were responsible for the creation of the sales tax rate look-up tool. The creation of this tool required geographic information system ("GIS") mapping, a highly technical and detailed endeavor. As development proceeded, Colorado found it more efficient to use a second vendor to provide the sales tax rate look-up tool. Colorado found it more cost and time effective to purchase software that already contained most of the required functionality, rather than have their IT department build the look up tool.

Alabama

The state of Alabama has 67 counties and over 400 local taxing jurisdictions within those counties. The state of Alabama, as well as all counties and local jurisdictions within those counties possess the ability to levy and collect sales and use taxes. Businesses forced to file and remit sales and use taxes in multiple jurisdictions complained about this complexity and in 2012, Act 279[5] ("2012-279") required the creation of Alabama's One Spot ("**O**ptional **N**etwork **E**lection for **S**ingle **P**oint **O**nline **T**ransactions"). One Spot is an online portal that permits the filing and payment of all local sales, use and rental taxes collected within the state of Alabama.

The implementation of One Spot started immediately following the enactment of Act 2012-279 and was completed in 2013. One Spot is entirely state funded and the portal was developed and is maintained by the same vendor that maintains the Alabama Department of Revenue's ("ALDOR") system of record. All One Spot costs are included in the general contract between ALDOR and their software vendor, making the cost of One Spot difficult to separate and provide. In order to create One Spot, the state of Alabama legislatively unified all local penalties and rates of interest. All local jurisdictions share the same taxable base, with matching deductions; however local jurisdictions have varying rates of tax. The ALDOR was also tasked with creating a rate lookup page within One Spot for taxpayers to find state and local sales tax rates. In order to complete the rate lookup page, along with the creation of One Spot, the ALDOR distributed informational surveys to collect vital information such as local sales tax rates, banking information, etc. Some local jurisdictions were reluctant to provide information and had no desire to participate in One Spot. However, all local participation was, and still is, required. If local jurisdictions did not provide banking information they simply would not have received the funds remitted via One Spot. By law, local jurisdictions are required to notify the ALDOR within sixty days of any tax rate changes. If the ALDOR is not timely notified, the new local rate does not go into effect until the month following notification to the ALDOR. If the ALDOR has been notified of a local rate change and fails to update One Spot, the ALDOR is liable to the local jurisdictions for the rate differences.

[5] *Dept. of Revenue required to develop an electronic payment system for taxpayers*, Act 2012-279, (AL).

The ALDOR administers state sales and use taxes and collects these taxes, mostly electronically, via its online portal, My Alabama Taxes or "MAT". All taxpayers use MAT to register for the payment of state sales and use taxes, as well as to complete and pay a state sales and use tax return. Within MAT, taxpayers also have the option of completing one local sales tax return, encompassing all local jurisdictions. Alabama has some local jurisdictions that have opted to have the ALDOR completely administer their sales taxes (state administered, or "SA"), while some local jurisdictions are non-state administered ("NSA"). These NSA local jurisdictions independently administer their sales taxes via internal employees, or through a third party administrator. The use of One Spot is not mandated and is optional for all taxpayers. One Spot only creates a local return. One Spot does not create a state sales tax return, nor does it allow for the payment of the Alabama state sales and use taxes. For this reason, representatives from the ALDOR do not consider sales and use tax in Alabama to be truly centralized in the traditional sense. One Spot centralizes local sales tax collection only.

Taxpayers using One Spot are required to register with the MAT system; however, there is no true, universal registration for all local jurisdictions. Once a taxpayer has elected to use One Spot to file with various local jurisdictions, they may file for some local jurisdictions without the use of an account number. Once taxpayers enter the One Spot portal, they select all of the necessary local jurisdictions and a return table is generated. Taxpayers complete the required information in every jurisdiction-specific column of the return table. Once the return table is completed with no errors, the taxpayer is directed to a summary page. This page shows the taxpayer aggregate amounts related to the state administered (SA) local taxes filed in one column and aggregate amounts related to the NSA local taxes filed. An ALDOR credit for state administered taxes may be entered on this page. One Spot does not allow for credits on state administered local taxes to apply to non-state administered local taxes. This is due to the SA taxes being housed and administered within ALDOR's system of record, while the NSA taxes are administered via a number of different systems of record.

Payments within One Spot, much like the information on the summary page, are separated. Taxpayers make one payment for the SA taxes and another payment for the NSA taxes. For SA taxes, taxpayers may pay using ACH debit, where the ALDOR removes the necessary amount due from the taxpayer's bank account, or ACH credit, where the taxpayer sends an amount of money. For SA tax liabilities under $750, the threshold requiring electronic payment, taxpayers have the option of printing a payment voucher and sending a check to the ALDOR. For NSA tax liabilities, taxpayers using ACH debit may make one, lump-sum payment. Taxpayers paying NSA tax liabilities using ACH credit must make separate payments to each local jurisdiction. During the creation of One Spot, NSA jurisdictions were adamant that no local funds enter an ALDOR bank account. NSA payments paid via One Spot are generally pushed to a third-party payment processor overnight. This processor holds the funds for a day and then distributes the funds to the NSA jurisdictions. SA payments are deposited in an ALDOR bank account and distributed within one week of collection. At one time ALDOR sent SA payment files more frequently than once or twice during the week of collection. The local jurisdictions found these distributions were coming too quickly to adequately reconcile the funds and returns. ALDOR has found sending the local jurisdictions distributions one or two times during the collection week is an acceptable frequency to satisfy local jurisdictions' funding needs while taking into account their ability to accurately process fund disbursements.

Taxpayers filing with a large number of local jurisdictions may opt to download an excel template and then upload a completed excel spreadsheet to One Spot. One Spot takes this data and populates a return table, removing the need to manually enter all the tax information for the various local jurisdictions. One Spot does not permit amended returns, nor refunds. Amended returns and refunds are handled with the individual local tax jurisdictions. Bulk filing, on behalf of a number of taxpayers, is not currently available.

When asked about issues still facing One Spot, ALDOR representatives mentioned that in some rare instances, a system error prevents taxpayers from filing returns on the afternoon of the sales tax due date (the 20th of the month). Once taxpayers are able to file returns the next day, the system assumes these returns and payments are late and assesses penalties. The ALDOR is able to remove the penalties that were applied to the SA accounts; however, the ALDOR does not have the authority to remove penalties on NSA liabilities. When this system error occurs, the ALDOR is forced to send out mass emails alerting NSA jurisdictions of the erroneous penalties. ALDOR representatives would appreciate the ability to fix all erroneous penalties, including those on NSA liabilities. ALDOR representatives also expressed the desire to eliminate the ability to pay via ACH credit and only permit ACH debit payments. This would ensure all funds are received and allow for easier reconciliations. Despite these few areas with room for improvement, the ALDOR still insists One Spot has been a great convenience and benefit to Alabama taxpayers.

Alaska

Alaska differs from Louisiana in that there is no state sales tax; however, they do have local jurisdictions with independent taxing authority. There are over 100 local, independent taxing jurisdictions, varying between cities and boroughs. Boroughs are the equivalent to a county or parish in Louisiana. All local jurisdictions have the authority to set their own sales tax rates and exemptions, as well as author a tax code specific to that jurisdiction. This independence has also resulted in varying remittance dates for sales tax filing and payment, along with various rates of penalties and interest.

In response to the *Wayfair*[6] decision, the Alaska Municipal League ("AML") devoted significant time and resources to studying the impacts of the Wayfair decision on sales tax administration in Alaska. The AML is a voluntary, nonprofit, statewide organization of 165 cities, boroughs, and unified municipalities representing over 97 percent of Alaska's residents. The AML and the local governments that make up its membership were aware of the fact that as long as every local jurisdiction was completely independent, there was a small chance tax revenues on remote sales could be collected in any manner similar to the method described in the *Wayfair* decision. This desire to comply with the *Wayfair* decision led to the AML's creation of a drafting committee to discuss common sales tax definitions that could be used across Alaska. A governance committee was also created, comprised of managers, attorneys and finance officers that met to develop an intergovernmental agreement and to draft bylaws and a remote sales tax code. The intergovernmental agreement is the document establishing the Alaska Remote Seller Sales Tax Commission ("ARSSTC"). When local jurisdictions join this agreement, they agree to designate a representative to the Commission, adopt the unified online sales tax code and the economic nexus thresholds, as well as the delegation of sales tax collection and administration to the AML. The bylaws created are the governing documents of the ARSSTC and include guidance on membership and meetings, the board of directors and related elections, the oversight of collection and remittance, along with budget, policies and procedures.

Once the intergovernmental agreement, bylaws and the online sales tax code were in place, the AML started the development of an online portal for the collection of sales tax on remote sales. AML representatives estimate the development and implementation of the portal took approximately six months. Considering this effort was not undertaken by the Alaska state government, the AML selected a vendor that was able to produce a minimum viable solution within the short time span and without a large amount of funds in the beginning. The AML and the selected software developer have agreed to the

[6] See note 4

payment for development and maintenance costs by setting aside a certain percentage of collections made via the portal. The contract starts with this percentage at 12% of collections being paid to the developer, and over time may be reduced to 4%. The AML predicts this cost to equal between $10 and $30 million dollars. The ARSSTC also pays the AML in exchange for its sales tax administration. The AML submits a budget to the ARSSTC Board of Directors with anticipated costs and the ARSSTC establishes AML's collection fee rate for the year. The ARSSTC may adjust this collection fee rate at any time.

The portal for remote sales permits one, universal registration. Currently, 45 jurisdictions have elected to participate in the ARSSTC. Once registered, taxpayers use an excel template to enter the necessary return information for the various jurisdictions and then upload this excel spreadsheet to the portal. Once the return information is correctly entered, taxpayers are able to make one lump sum payment that is distributed among all of the local jurisdictions. Filings on paper are not permitted. Payments may be submitted via ACH debit, credit and by credit or debit card. The remote sales tax portal does not permit document uploads; however, the remote seller sales tax code includes a record retention clause applicable to remote sellers and marketplace facilitators.[7] Remote sales tax returns from participating jurisdictions are due on the last calendar day of the month, for sales collected in that same month. For example, sales taxes collected in July must be filed and paid by using the remote sales tax portal on July 31st. The remote sales tax code currently requires monthly filing for all taxpayers.

Once all sales taxes have been remitted, the AML begins the process of reconciling payments and returns along with the creation of summary reports for the distribution of revenues to local jurisdictions. The AML's goal is to distribute funds between the 15th and 20th day in the month following collection. For example, for sales taxes due July 31st, the distributions to local governments would occur between August 15th and August 20th. The remote sales tax portal allows for tax administrators to log in and view all information specific to their jurisdiction.

Other features of the remote sales tax portal include the ability to amend returns, a rate look up tool, bulk filing, and linked accounts. Return amendments were not included in the initial roll out of the portal, but the capability was later added. The rate look up tool was created and is maintained by a separate vendor, similar to Colorado. Tax professionals submitting returns and payments for several clients typically create an account and then all clients they service link their accounts to the account of their tax professional.

The most frequently used sales tax portal in Alaska is the portal dedicated to remote sales. Subsequent to the creation of the ARSSTC's portal, the AML developed a separate portal for the collection of general sales taxes and various other taxes. This portal was developed to target centralized collection among Alaska's smaller, more rural jurisdictions. According to AML representatives, the larger cities and boroughs have well established tax departments and so typically see no need to use a centralized sales tax processor. This separate general sales tax portal is called the Sales Tax Collection Service ("STCS") and was instituted approximately one year ago. The portal is modeled after the remote sales tax portal, was developed by the same vendor and generally operates in the same manner. The AML's portal does support document uploads. AML's portal does not present the look, nor feel, of a single return. The AML's portal requires separate registrations, the use of separate account numbers and separate filings for each local jurisdiction. The developer of AML's STCS is compensated by collecting a fee related to a percentage of collections, much like the payment agreement used for the remote sales tax portal. AML has found that onboarding rural communities has been slower than anticipated, but hopes that more interest grows over time.

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[7] Alaska Remote Seller Sales Tax Code Section 200.

When discussing benefits and lessons learned with the AML, the greatest benefit has been the collection of remote sales tax revenue for local Alaskan jurisdictions. The funds received due to remote sales tax collections are entirely new revenues for these entities. The AML, especially immediately following the *Wayfair* decision, took the position that without a centralized means of collecting remote sales tax, none of the Alaskan communities collecting sales tax would receive remote sales tax revenues. Looking back, the AML finds that when a state or a group of local governments starts the process of developing a centralized portal, great time and effort should be devoted to specifically determining the needs of all stakeholders involved. Obviously, filing, payment and administration should be as convenient as possible for taxpayers, but tax administrators should be able to receive any and all information they may need. AML representatives discussed the challenge of building the remote sales portal "as they went," adding various capabilities as time progressed. Specifically, the representatives highlighted the need to determine what reporting capabilities would be needed. They have found that adding some capabilities has been more complex due to the initial design of their remote sales portal. A more accurate anticipation of needs at the start would have helped in the long run.

Arizona

Arizona, unlike the other three states examined, has undergone a true "sales tax" centralization. Sales tax is inside of quotation marks due to Arizona assessing a transaction privilege tax ("TPT") in lieu of a sales tax. The TPT is a tax assessed on businesses for the privilege of doing business in the state of Arizona, as well as several cities that assess their own TPT. The TPT applies to businesses with physical nexus in Arizona, as well as remote sellers with only an economic nexus. The state of Arizona levies TPT at one rate, various counties assess another rate that is combined with the state rate and cities assess another rate of TPT. Counties assess taxes, but have no tax administration and so county taxes are administered by the Arizona Department of Revenue ("ADOR").

Arizona, similar to Louisiana, has a history of assessing a state TPT, while cities throughout Arizona administer their own TPTs. These cities, over time, had developed extensive tax collection departments that operated independently of the ADOR. The TPT centralization, commonly referred to as TPT simplification, was an idea initially introduced to the legislature in 2012. This initial legislation called for the creation of a centralized portal for the collection of all state, county and city TPT by 2015. During this time, the state of Arizona, along with various cities and municipal organizations began discussions regarding how to centralize tax collections while granting cities the autonomy and access to resources they needed. The state and county tax bases in Arizona are aligned, but the county rates differ. The state, and county tax bases do not align with the many city tax bases. The cities also select their own tax rate. ADOR administrators were faced with aligning the state tax code with the model city tax code, which required negotiations and agreements between state and city governments on definitions, concepts, and administrative practices. Penalty and interest rates, along with their application, were unified via statute. Once the state and city tax codes were aligned, ADOR started the development of the centralized portal. Due to complex programming issues, the launch of the online portal was delayed. However, the audit program was centralized starting in 2015. This, to be discussed in more detail later, brought all state and city audits under ADOR administration.

Despite the delayed launch of the portal, ADOR and city officials continued to work towards centralization. This work included the ADOR entering into intergovernmental agreements ("IGAs") with every city with taxes to be administered. The overall framework of centralization was broadly placed in statute; however, the details were enclosed in the IGAs. In hindsight, ADOR representatives mentioned it may have been best to keep these agreements more standard. The unique terms of every agreement have now led to some programming and administrative complexities that might have been avoided with standard agreements.

The actual cost of the online portal is unclear, due to the ADOR absorbing so much of the up-front expenses. The state provided some funding for the online portal and there were also county and city assessments in place for a short time, which together contributed $20 million dollars. These assessments defrayed costs of tax collection in general and were not solely for the development of the online portal. The state of Arizona allots $1 million dollars per year for maintenance. A portal for the collection of state, county and some city taxes administered by the ADOR has been in existence since 2004. This same portal was expanded to handle the increased demand of centralization.

On January 1, 2017 ADOR officially launched a centralized portal permitting the filing and payment of TPT taxes collected by the state and all county and city governments. Prior to January 1, 2017, there were 77 "program" cities that chose to have their taxes administered by the ADOR. With the official centralization, the 14 remaining, tax collecting, "non-program" cities came on board. In 2017 ADOR became the single point of administration of all TPT collected throughout the state of Arizona. Use of the portal is not mandatory, but is strongly encouraged. The main incentive is an increased vendor's compensation for those electing to file electronically. Paper returns are still accepted at the state and city level, but all information and all payments flow into the ADOR system of record.

The ADOR TPT portal allows for universal registration and one multi-jurisdictional return. Taxpayers are able to submit one, lump sum payment (via ACH debit, credit, credit card, or E-Check) by entering their banking information. This one payment is distributed among the taxing jurisdictions. Taxpayers receive a confirmation, but there is no summary page provided. To find the information that would be on the summary page, taxpayers are able to log in and view a payment history, a return history and account details by period. ADOR representatives stated the production of summary pages with every filing may be added to the portal in the future. City tax administrators also have the ability to log in and find similar, jurisdiction- specific reports; however, city tax administrators do not have open access to the entire ADOR system. There is currently no document upload capability. Amended returns may be filed using the portal. ADOR representatives mentioned they had to adjust the programming of the portal to ensure amended returns were, in fact, marked as amended.

Centralized collections on behalf of smaller, local entities always requires distributions to those entities. The ADOR distributes TPT revenues to cities every Friday. There are additional final reconciliation distributions at the end of every month, resulting in approximately six distributions a month. Reports accompany these weekly distributions, but the ADOR and city governments are still in the process of fine tuning these reports. They are still working toward creating a report that is feasible for ADOR to accurately produce and also provides the information desired by the cities. The timing of distributions is a compromise also. The cities, for a long time, had grown accustomed to having TPT revenues on hand, every day. ADOR has found weekly distributions are possible for their staff to produce and are frequent enough to ensure cities have access to necessary funds.

Prior to the official launch of the TPT portal, as previously stated, the state of Arizona centralized tax audits. The ADOR became the central audit administration in 2015. This means that every tax auditor, whether employed by the ADOR or a city, audits for every jurisdiction. When an audit is conducted the auditor makes assessments on the city, county and state level, according to the unified audit rules. Generally, a business with one location in a city will be audited by the city's auditors while businesses in multiple jurisdictions will be audited by ADOR auditors. There are times when city auditors are joined by

ADOR auditors. All letters and notices are mailed under the ADOR letterhead. All appeals and related issues are handled under the ADOR umbrella. The centralization of the audit function appears to have essentially eliminated the complaint of businesses being audited by several entities at differing times.

The centralization of TPT collection in Arizona has benefited taxpayers due to the ease of filing and consistency of tax administration throughout the jurisdictions. Arizona representatives stressed that the greatest challenge in implementing this centralization was managing the needs and preferences of local governments and the capabilities of ADOR's tax administration, while always prioritizing taxpayers. ADOR representatives also suggested that before attempting to develop a centralized portal, taxing jurisdictions should come together and unify as much of tax administration as they can. This would include tax rates, tax bases, penalties and interest, as well as due dates and audit rules and procedures. Representatives also mentioned the need to reconcile taxpayer information among the varying jurisdictions outside of the system of record. In Arizona they imported the information from the local jurisdictions, which resulted in a painstaking reconciliation process within the system of record. For example, ADOR employees had to reconcile one business that registered with the state using one name, but registered with three other cities using three other names. The centralization of TPT collection is still a work in progress.

V. ***Daily Sales Tax Remittance***

Act 685 requires, along with a discussion of centralization of sales and use tax collection in other states, a discussion of the feasibility of "remitting local sales and use taxes daily as received from dealers to the local sales tax collectors." The working group drafting this report interpreted this to require an examination of whether a state and local centralized sales tax processor could distribute tax revenues to the parish collectors within 24 hours of the receipt of returns and payments. Throughout discussions with representatives from other states, along with local collectors, the working group was unaware of any entity that currently processes multi-jurisdictional returns and payments, and distributes revenues within 24 hours on a consistent basis.

The general sentiment regarding daily distributions is that currently there would be no way to distribute funds to local collectors while completing the necessary reconciliations to ensure accurate collection. The frequency of distribution to state and local collectors from centralized processors in other states varies from once or twice a week to once a month. In order to facilitate a single payment per consolidated return, the remittances through a centralized processor must be deposited in a clearing account prior to being separated and forwarded to the state and local collectors for distribution. For ACH debit payments, this process ensures sufficient funds are available and the remittance matches the amount reported on the return. The vendor of one centralized processor stated the average delay from the taxpayer submitting a return and payment to the funds being forwarded to state and local collectors is 3 days. Daily collection and distribution may not be feasible; however, distributions from a centralized processor on a weekly basis may be more realistic. Alabama representatives attempted to distribute funds more than once or twice a week and local governments were overwhelmed. It has not been established that the funding needs of the locals require daily distributions. The correct timing of distributions may need to be an ongoing negotiation between state and local government during the development of a centralized processor.

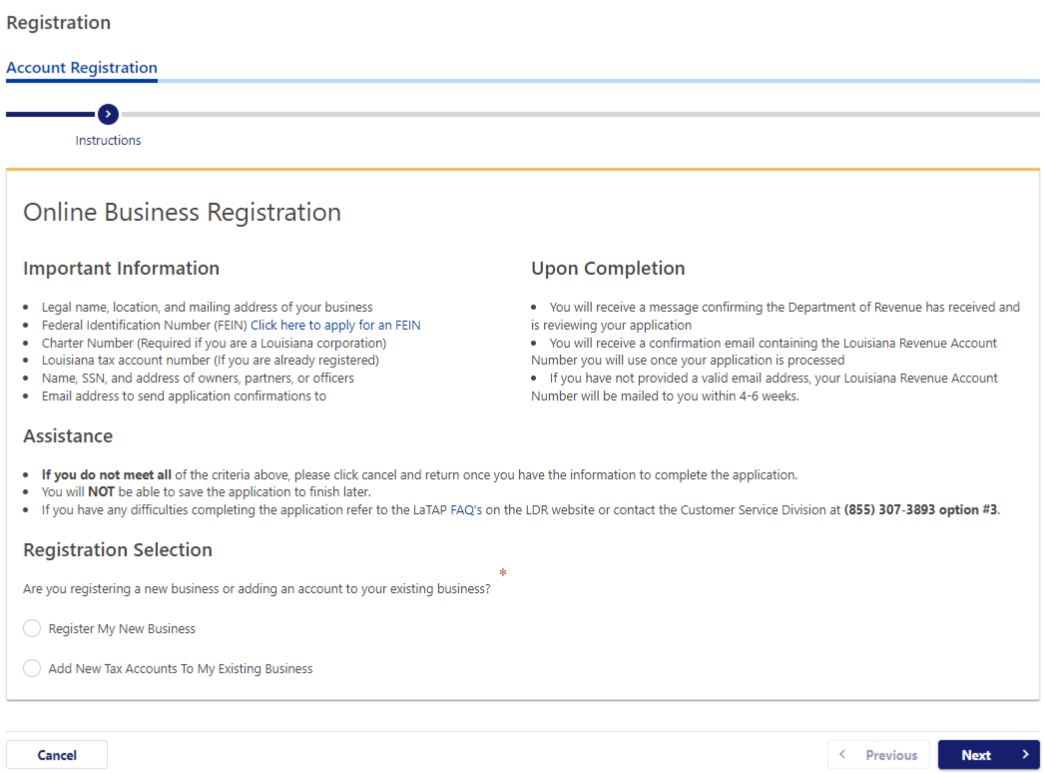
VI. Conclusion

The creation of a centralized state and local sales and use tax processor and combined state and local sales and use tax return in Louisiana is a feasible idea. Louisiana currently employs sales and use tax collection tools with many of the desired functions of a centralized processor, and the look and feel of a combined return. What must be decided is what combination of these functions best suits the needs of Louisiana taxpayers. The information gathered from discussions with other states that have centralized sales and use tax collection evidences the greatest benefits to taxpayers and governmental entities come when the hard work of unifying various aspects of tax administration is undertaken. It seems to be no coincidence that the two states that have come closest to the true centralization of state and local sales tax collection and distribution are Alabama and Arizona. These two states have unified state and local tax bases, collect and distribute via one system, and distribute sales tax revenues to local governments on a more frequent basis than Colorado and Alaska. Savings realized by Louisiana governmental entities will be determined by whether the use of the centralized processor is optional or mandatory and whether the centralized processor developed would replace any of the current state and local sales and use tax collection tools. If another, optional portal is developed, savings, if any, would be minimal with an almost guaranteed increase in expenses. Daily state and local sales tax collection, along with distribution within 24 hours seems not to be feasible at present; however, advancements in technology may make this goal more reasonable over time.

APPENDIX

Louisiana Taxpayer Access Point (LaTAP)

Registration


Registration

Account Registration

Instructions

Online Business Registration

Important Information

- Legal name, location, and mailing address of your business
- Federal Identification Number (FEIN) Click here to apply for an FEIN
- Charter Number (Required if you are a Louisiana corporation)
- Louisiana tax account number (If you are already registered)
- Name, SSN, and address of owners, partners, or officers
- Email address to send application confirmations to

Upon Completion

- You will receive a message confirming the Department of Revenue has received and is reviewing your application
- You will receive a confirmation email containing the Louisiana Revenue Account Number you will use once your application is processed
- If you have not provided a valid email address, your Louisiana Revenue Account Number will be mailed to you within 4-6 weeks.

Assistance

- **If you do not meet all** of the criteria above, please click cancel and return once you have the information to complete the application.
- You will **NOT** be able to save the application to finish later.
- If you have any difficulties completing the application refer to the LaTAP FAQ's on the LDR website or contact the Customer Service Division at **(855) 307-3893 option #3**.

Registration Selection

Are you registering a new business or adding an account to your existing business? *

Register My New Business

Add New Tax Accounts To My Existing Business

Cancel

Previous

Next

Registration

Account Registration

Instructions — Business Information

Organization Information

Organization Type	Corporation	FEIN	[redacted]
How do you file for federal purposes?	C Corporation	Business Legal Name	CUSTOMER NAME
Date the Organization was Formed	Jan-01-2023	Doing Business As	CUSTOMER DBA
Country where the Organization was Formed	USA	Louisiana Charter Number	[redacted]
State where the Organization was Formed	LOUISIANA		

NAICS Information

NAICS Code 445250

Search for NAICS Code

☐ Check this box if you are unable to identify your NAICS code.

Cancel | Previous | Next

Registration

Account Registration

Instructions — Business Information — Addresses — Frequent Accounts

Frequently Registered Accounts

☐ Corporation Income and Franchise

All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must register for a Corporate Income and Franchise Tax account.

☑ Sales

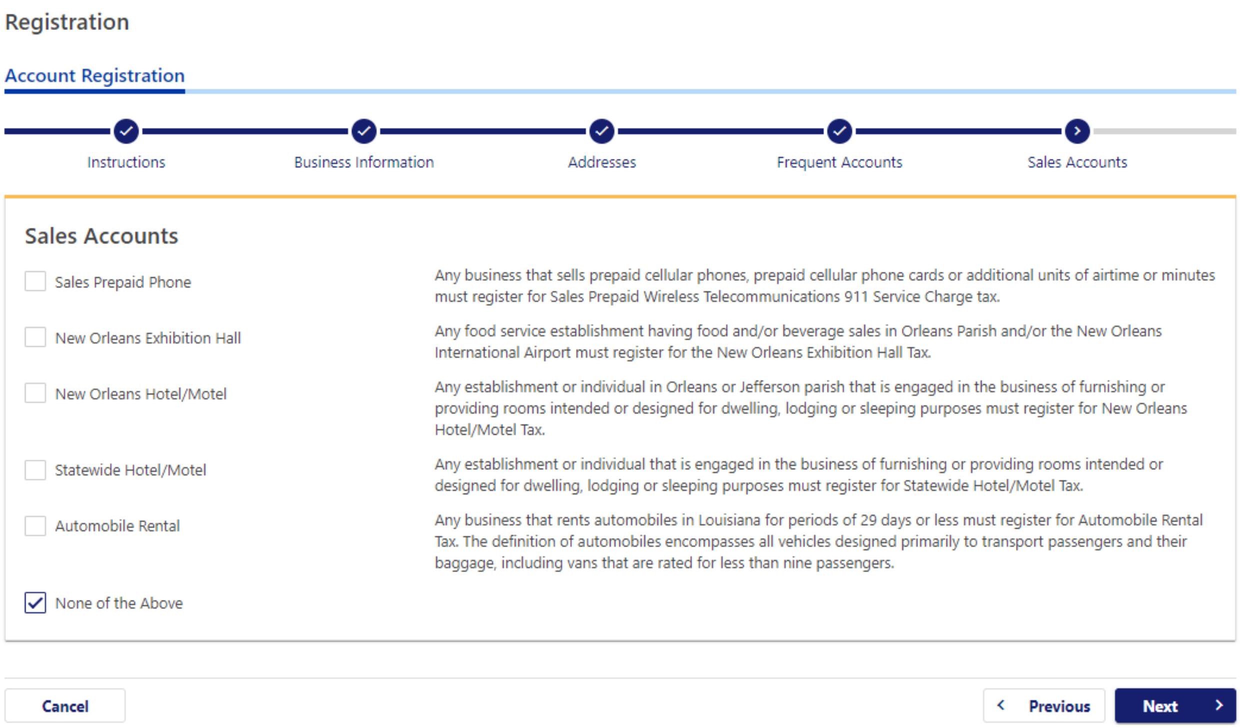
Any business that engages in sales, use, consumption, distribution, storage for use or consumption, lease or rental of tangible personal property in Louisiana, and the sale of services as defined in Louisiana R.S. 47:301(14) must register for a Sales Tax account. Those services are the furnishing of sleeping rooms by hotels; the sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of privileges of access to amusement, entertainment, athletic, or recreational facilities; the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing and overprinting; the furnishing of laundry, cleaning, pressing, and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; the furnishing of repairs to tangible personal property; and the furnishing of telecommunications services.

☐ Withholding

Any business that has resident or nonresident employees performing services (except employees exempt from income tax withholding) within Louisiana is required to register for a Withholding Tax account. Wages of Louisiana residents performing services in other states are subject to withholding of Louisiana income tax if the wages are not subject to withholding of net income tax by the state in which the services are performed.

☐ None of the Above

Cancel | Previous | Next



Registration

Account Registration

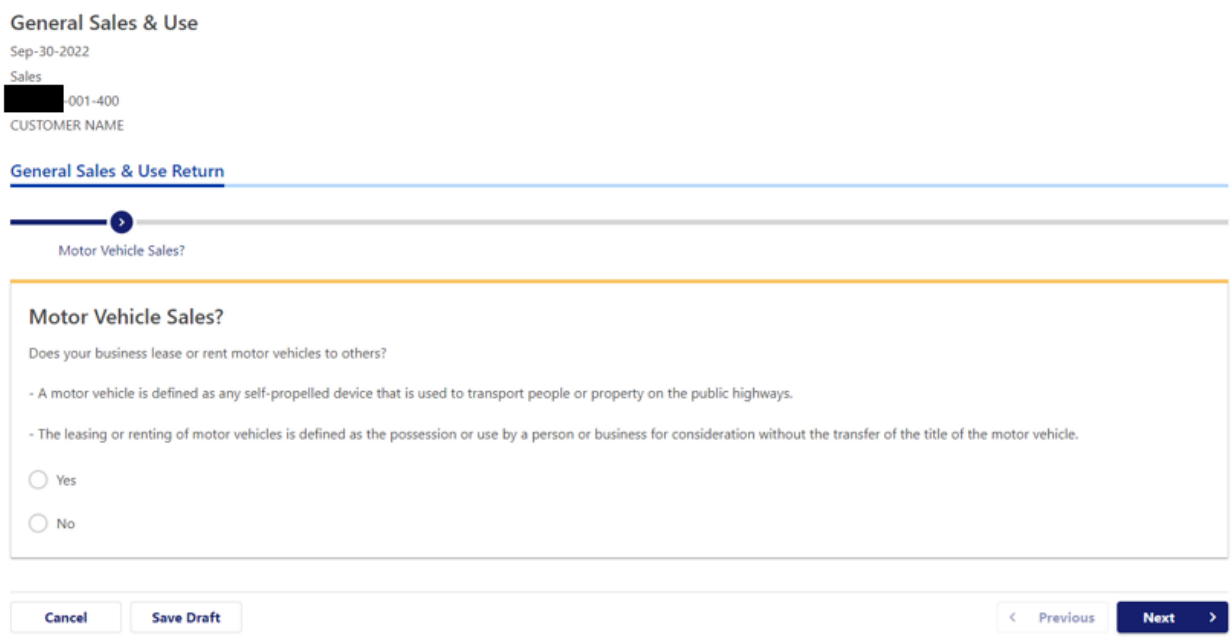
Instructions | Business Information | Addresses | Frequent Accounts | Sales Accounts

Sales Accounts

- [ ] Sales Prepaid Phone — Any business that sells prepaid cellular phones, prepaid cellular phone cards or additional units of airtime or minutes must register for Sales Prepaid Wireless Telecommunications 911 Service Charge tax.
- [ ] New Orleans Exhibition Hall — Any food service establishment having food and/or beverage sales in Orleans Parish and/or the New Orleans International Airport must register for the New Orleans Exhibition Hall Tax.
- [ ] New Orleans Hotel/Motel — Any establishment or individual in Orleans or Jefferson parish that is engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes must register for New Orleans Hotel/Motel Tax.
- [ ] Statewide Hotel/Motel — Any establishment or individual that is engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes must register for Statewide Hotel/Motel Tax.
- [ ] Automobile Rental — Any business that rents automobiles in Louisiana for periods of 29 days or less must register for Automobile Rental Tax. The definition of automobiles encompasses all vehicles designed primarily to transport passengers and their baggage, including vans that are rated for less than nine passengers.
- [x] None of the Above

Cancel | Previous | Next

Filing a state return in LaTAP



General Sales & Use

Sep-30-2022

Sales

[redacted]-001-400

CUSTOMER NAME

General Sales & Use Return

Motor Vehicle Sales?

Motor Vehicle Sales?

Does your business lease or rent motor vehicles to others?

- A motor vehicle is defined as any self-propelled device that is used to transport people or property on the public highways.

- The leasing or renting of motor vehicles is defined as the possession or use by a person or business for consideration without the transfer of the title of the motor vehicle.

- ( ) Yes
- ( ) No

Cancel | Save Draft | Previous | Next

General Sales & Use

Sep-30-2022

Sales

[redacted]001-400

CUSTOMER NAME

General Sales & Use Return

Motor Vehicle Sales? — General Sales & Use Tax

General Sales & Use

Date Due	Oct-20-2022
Date Received	Jan-12-2023
U.S. NAICS Code	0
Taxpayer's FEIN	
Parent Company FEIN	
Gross sales of tangible personal property	0.00
Cost of tangible personal property	0.00
(a) Leases and rentals of tangible personal property	0.00
(b) Taxable services	0.00
Total leases, rentals, and taxable services	0.00
Total	0.00

Cancel | Save Draft | Previous | Next

General Sales & Use

Sep-30-2022

Sales

[redacted]001-400

CUSTOMER NAME

General Sales & Use Return

Motor Vehicle Sales? — General Sales & Use Tax — Allowable Deductions?

Allowable Deductions?

Do you have any allowable deductions (Schedule A)?

- (●) Yes
- ( ) No

Cancel | Save Draft | Previous | Next

General Sales & Use

Sep-30-2022

Sales

[redacted]-001-400

CUSTOMER NAME

General Sales & Use Return

Motor Vehicle Sales? | General Sales & Use Tax | Allowable Deductions? | Schedule A: Allowable Deductions

Schedule A: Allowable Deductions

	Total Sales	% Exemption	Sales Deduction
Intrastate telecommunication services (Do NOT include prepaid telephone cards)	0.00	22.472	0.00
Interstate telecommunication services	0.00	44.944	0.00
Prepaid telephone cards	0.00	22.472	0.00
Electricity and natural gas or energy for non-residential use	0.00	55.056	0.00
Steam and bulk or utility water used for non-residential purposes	0.00	55.056	0.00
Boiler fuel for nonresidential use	0.00	55.056	0.00
Sales/purchases/leases/rentals of manufacturing machinery or equipment	0.00	100.00	0.00
Sales to US Government and Louisiana state and local Government agencies	0.00	100.00	0.00
Sales of prescription drugs.	0.00	100.00	0.00
Sales of food for home consumption	0.00	100.00	0.00
Electricity, natural gas, and bulk water for residential use	0.00	100.00	0.00
Sales in interstate commerce	0.00	100.00	0.00
Sales for resale	0.00	100.00	0.00
Cash discounts, sales returns and allowances	0.00	100.00	0.00
Tangible personal property sold for lease or rental	0.00	100.00	0.00
Sales of gasoline, diesel, and motor fuel	0.00	100.00	0.00

Cancel | Save Draft | < Previous | Next >

General Sales & Use

Sep-30-2022

Sales

[redacted]-001-400

CUSTOMER NAME

General Sales & Use Return

Allowable Deductions? | Schedule A: Allowable Deductions | Transactions Subject to 0% Tax? | Schedule A-1: Other Totally Tax Exempt Sales | General Sales & Use

General Sales & Use

Date Due		Oct-20-2022
Date Received		Jan-12-2023
U.S. NAICS Code		0
Taxpayer's FEIN		
Parent Company FEIN		
1.	Gross sales of tangible personal property	0.00
2.	Cost of tangible personal property	0.00
3.	(a) Leases and rentals of tangible personal property	0.00
	(b) Taxable services	0.00
3.	Total leases, rentals, and taxable services	0.00
4.	Total	0.00
5.	Total Allowable Deductions	0.00
6.	Amount taxable (Line 4 - Line 5)	0.00
7.	Tax Due (Multiply Line 6 by 4.45%)	0.00
8.	Excess tax collected	0.00
9.	Total (Add Line 7 and Line 8)	0.00
10.	Vendor's Compensation	0.00
	I do not wish to claim Vendor's compensation on this return.	☐
11.	Net Tax Due (Line 9 - Line 10)	0.00
11A.	LA Military Family Assistance Fund Donations	0.00
	Vendor's Compensation to Military Fund	0.00
	Additional Payment to Military Fund	0.00
12.	Penalty (Self-Assessed)	0.00
13.	Interest (Self-Assessed)	0.00
14.	Total Due	0.00

Cancel | Save Draft | Previous | Next

General Sales & Use

Sep-30-2022

Sales

[redacted]-001-400

CUSTOMER NAME

General Sales & Use Return

Schedule A-1: Other Totally Tax Exempt Sales | General Sales & Use | Paid Preparer | Change in Business Status | Review and Submit

Review and Submit

Your General Sales & Use return for the 9/30/2022 filing period is ready for final review and submission.

Date Due	:	Oct-20-2022
Date Received	:	Jan-12-2023
Completed by Paid Preparer	:	No
Business Sold/Terminated	:	No

Cancel | Save Draft | Previous | Submit

Confirmation

Thursday, January 12, 2023

Your return for 9/30/2022 has been submitted and will be posted to your account once processing is complete.

Your confirmation number is [redacted]

If paying with a paper check **click here to download a Sales Tax Payment Voucher** to print and submit with your check. Please be certain that your account number is on both the check and the payment voucher.

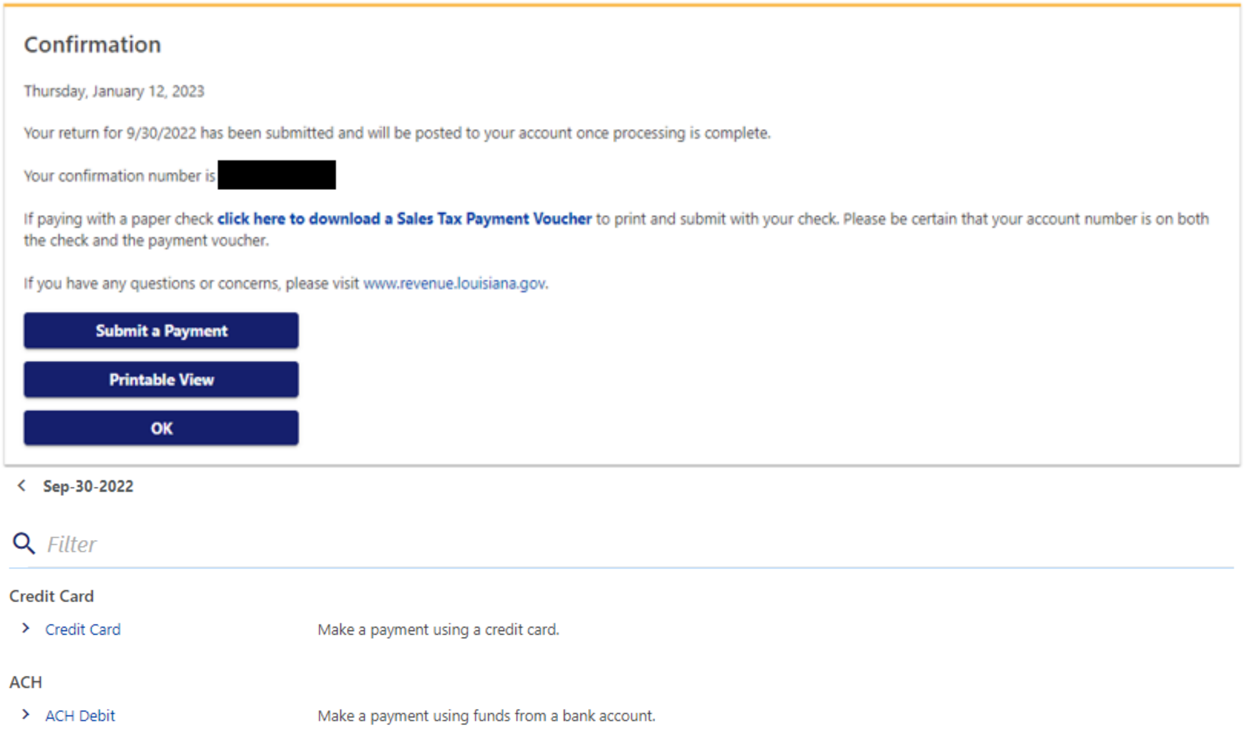
If you have any questions or concerns, please visit www.revenue.louisiana.gov.

Submit a Payment

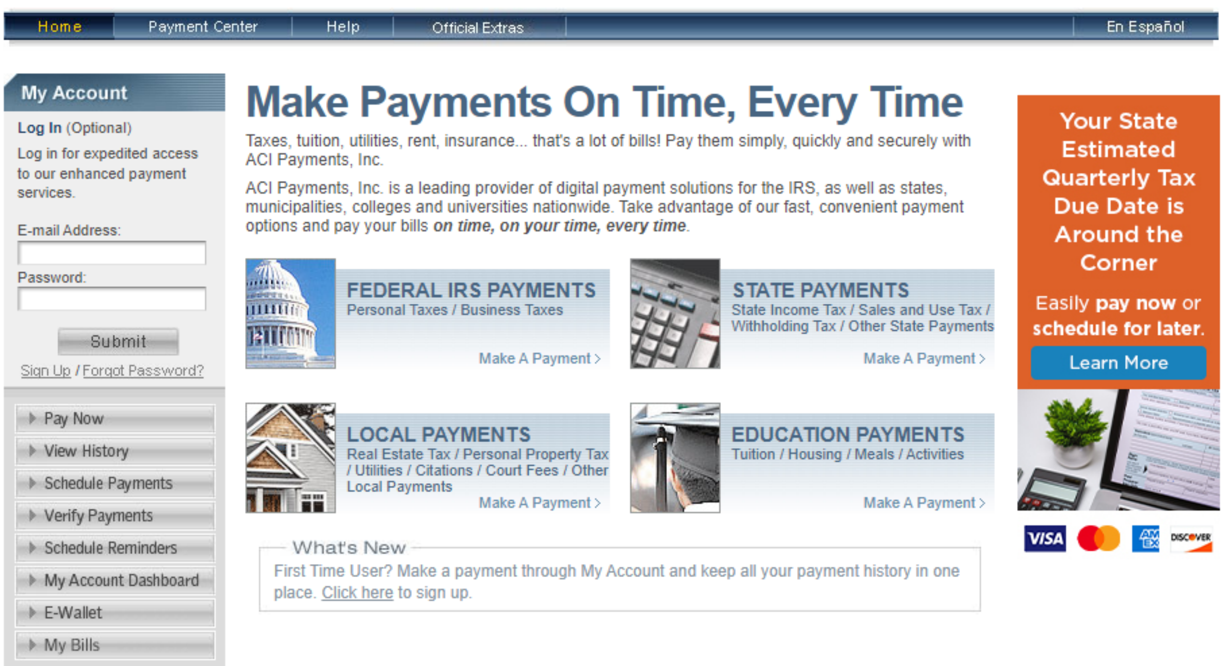
Printable View

OK

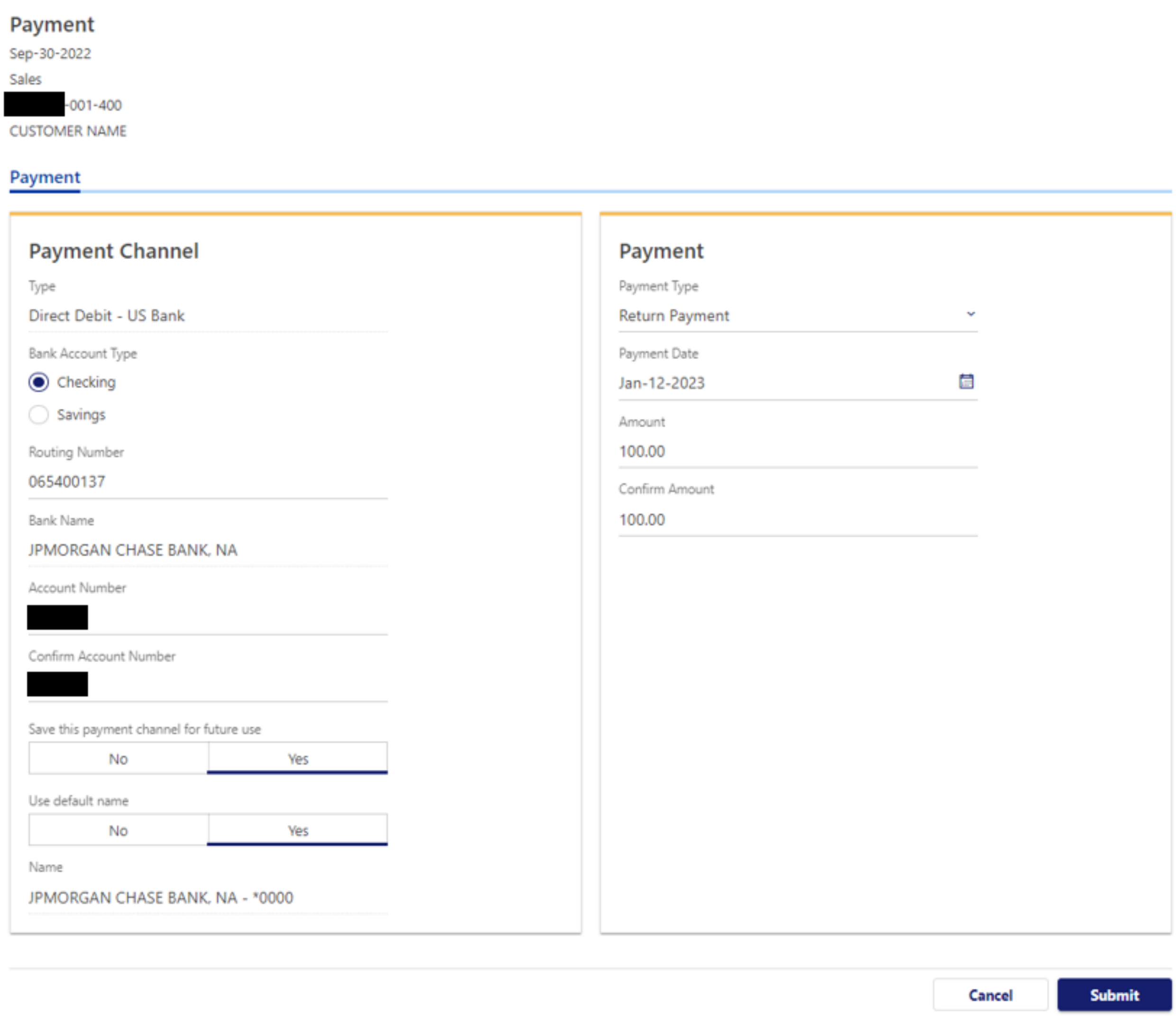
Making a payment



If the taxpayer chooses to use a credit card to make a payment they are directed to LaTAP's third party processor site.



If electing to pay via ACH debit, the following screen appears:



Payment
Sep-30-2022
Sales
[redacted]-001-400
CUSTOMER NAME

Payment

Payment Channel

Type
Direct Debit - US Bank

Bank Account Type
- (•) Checking
- ( ) Savings

Routing Number
065400137

Bank Name
JPMORGAN CHASE BANK, NA

Account Number
[redacted]

Confirm Account Number
[redacted]

Save this payment channel for future use
No | Yes

Use default name
No | Yes

Name
JPMORGAN CHASE BANK, NA - *0000

Payment

Payment Type
Return Payment

Payment Date
Jan-12-2023

Amount
100.00

Confirm Amount
100.00

Cancel
Submit

Payment Confirmation

Confirmation

Your payment has been received. Please allow 3-5 business days to complete processing.

Please review the payment request information below for your payment to the Louisiana Department of Revenue.

Your payment request confirmation number is [redacted]

Paid For:	Sales 1036560-001-400
	CUSTOMER NAME
Paid From:	JPMORGAN CHASE BANK, NA ****0000
Payment Amount:	$100.00
Payment Date:	Jan-12-2023
Submitted Date:	Jan-12-2023

Payments made on past-due balances may be assessed additional penalties and interest.

This is only the payment request. It is your responsibility to review your bank statement to confirm that this transaction was successful.

OOPS? If you want to make a change, it is not too late. While a payment is still pending, you can return to your account, cancel the payment, and make a new one.

Contact Us:	
Email Inquiries:	taxpayer.accesspoint@la.gov
Customer Service Division	P.O. Box 5199 Baton Rouge LA 70821-5199
	(855) 307-3893 option #3

Printable View

OK

Additional options within LaTAP

CUSTOMER NAME
[redacted] ST
BATON ROUGE LA 70802-5236

Welcome, Taxpayer Name
You last logged in on Thursday, Jan 12, 2023 1:53:44 PM
Manage My Profile

Summary | Action Center 35 | Settings | More...

CUSTOMER NAME
[redacted] ST
BATON ROUGE LA 70802-5236

Business — Cancel Access

Security	: Full Access
Mail Delivery	: Paper
Mail Notification	: Notify me of new mail

Sales
CUSTOMER NAME
[redacted] ST
BATON ROUGE LA 70802-5236

Account

Security	: File Returns and Make Payments
Mail Delivery	: Default (Paper)
Mail Notification	: Default (Notify me of new mail)
Default Payment Channel	: JPMORGAN CHASE BANK, NA [redacted]

CUSTOMER NAME
[redacted] ST
BATON ROUGE LA 70802-5236

Welcome, Taxpayer Name
You last logged in on Thursday, Jan 12, 2023 1:53:44 PM
Manage My Profile 1

Summary | Action Center 35 | Settings | More...

What are you looking for?

Registration
Manage account registration.
- Register My New LDR Account Type

Submissions
Search for previous submissions.
- Search Submissions

Messages
View messages I've received from the agency.
- View Messages

Letters
View letters I've received from the agency.
- View Letters

Payments & Returns
Manage payments and returns for accounts of this customer.
- Manage Payments & Returns

Names & Addresses
View or update names and addresses associated to this customer.
- Manage Names & Addresses

Payment Plans
Manage my payment plan request or confirmation.
- Request Payment Plan
- Payment Plan Confirmation

Access Management
Manage access of accounts I have access to.
- View Access
- Manage Access

Parish E-File

PARISH E-FILE

Home Lookup Support FAQ About Us Login Sign-up

* Test site for administrators only - do not use this site to file returns. *

Sign Up

Business Account

For business owners or companies who need to file for a single business or a business with multiple locations.

Create a Business Account

Practitioner Account

For tax preparers, CPAs and filing practitioners who manage multiple business accounts for multiple clients.

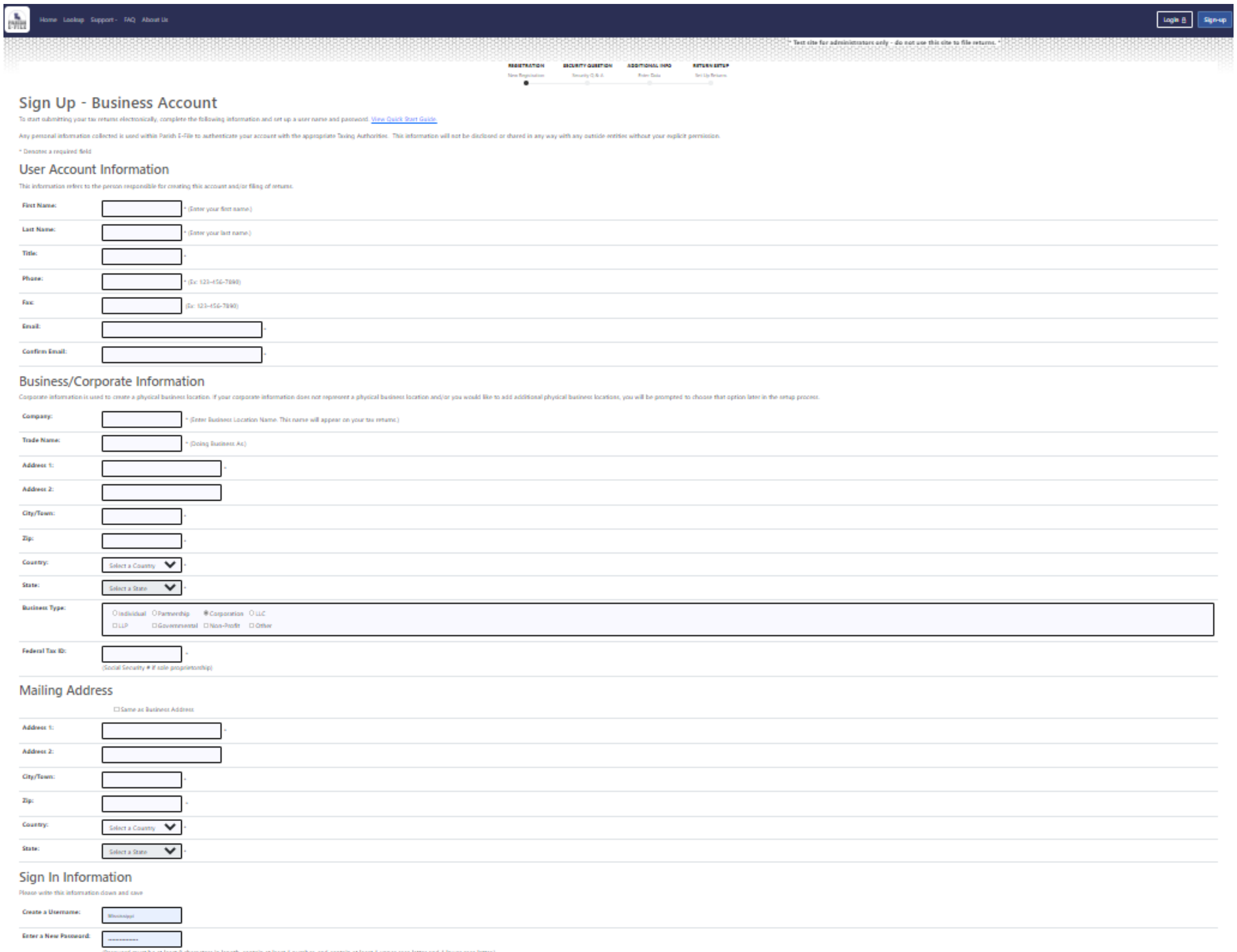
Create a Practitioner Account

Remote Sellers

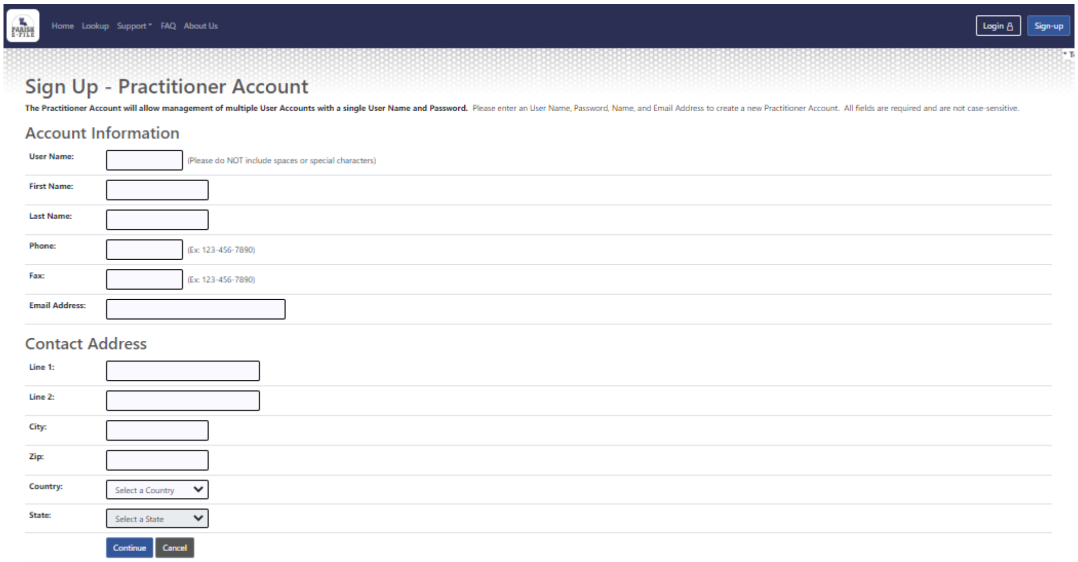
Remote Sellers and businesses that have met the definition of remote seller (annual sales of $100,000 or more; or 200 or more transactions per year, but do not have physical presence in Louisiana) should register with the Louisiana Commission for Remote Sellers (Commission) to file a single return for state and local taxes.

To register, visit the Commission's website. A Remote Seller currently registered with the state and parishes as a regular dealer may switch to the Commission. The Remote Seller must remit any tax collected while registered with the state and parishes directly to the state and parishes.

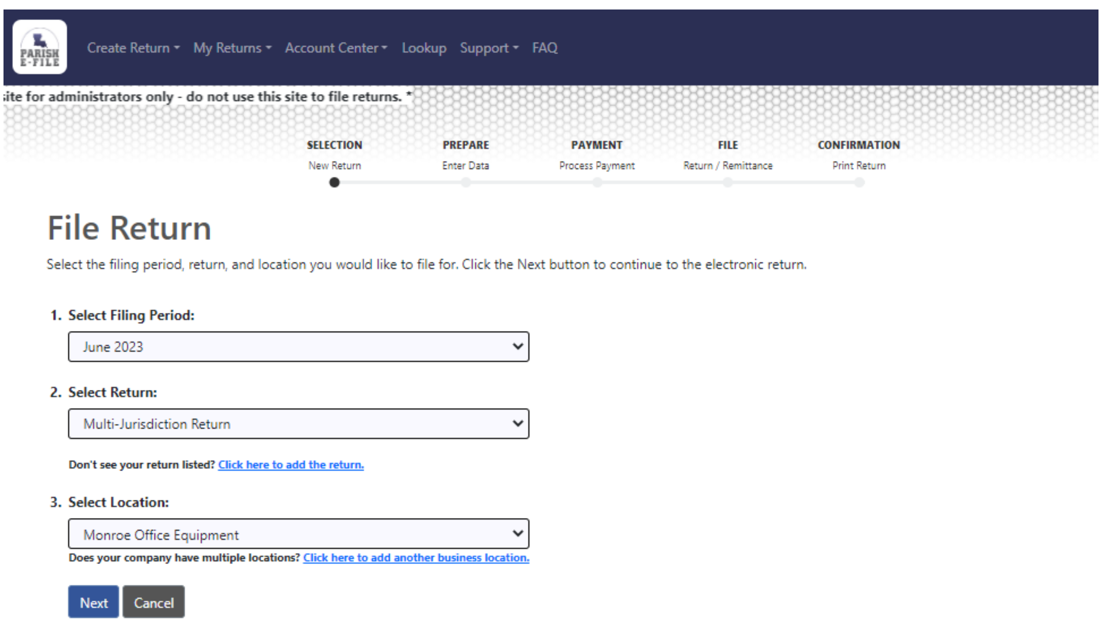
Taxpayer Registration



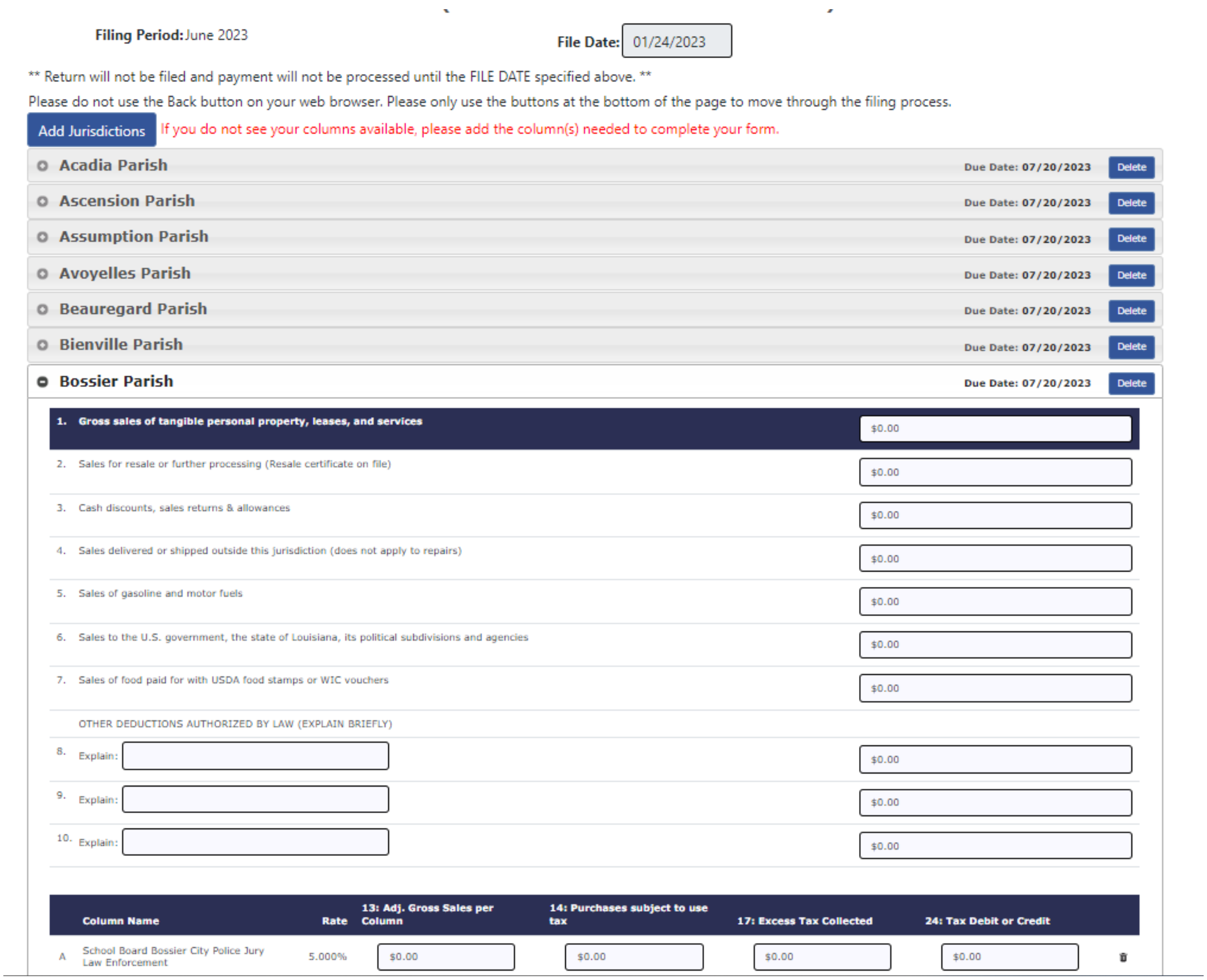
Tax Practitioner Account Registration



Return Selection Screen- Taxpayers may choose to file the state and various local tax returns separately, or choose the combined multi-jurisdictional tax return. The multi-jurisdictional return combines the state and all necessary local returns.



Below is a visual of a portion of the multi-jurisdictional return found in Parish E-file. Taxpayers may add jurisdictions where sales taxes are due. Each parish levying a sales tax is listed. This screenshot displays the expansion of a parish dialogue box.



Filing Period: June 2023 **File Date:** 01/24/2023

** Return will not be filed and payment will not be processed until the FILE DATE specified above. **

Please do not use the Back button on your web browser. Please only use the buttons at the bottom of the page to move through the filing process.

Add Jurisdictions If you do not see your columns available, please add the column(s) needed to complete your form.

Acadia Parish	Due Date: 07/20/2023	Delete
Ascension Parish	Due Date: 07/20/2023	Delete
Assumption Parish	Due Date: 07/20/2023	Delete
Avoyelles Parish	Due Date: 07/20/2023	Delete
Beauregard Parish	Due Date: 07/20/2023	Delete
Bienville Parish	Due Date: 07/20/2023	Delete
Bossier Parish	Due Date: 07/20/2023	Delete

1. Gross sales of tangible personal property, leases, and services	$0.00
2. Sales for resale or further processing (Resale certificate on file)	$0.00
3. Cash discounts, sales returns & allowances	$0.00
4. Sales delivered or shipped outside this jurisdiction (does not apply to repairs)	$0.00
5. Sales of gasoline and motor fuels	$0.00
6. Sales to the U.S. government, the state of Louisiana, its political subdivisions and agencies	$0.00
7. Sales of food paid for with USDA food stamps or WIC vouchers	$0.00
OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)	
8. Explain:	$0.00
9. Explain:	$0.00
10. Explain:	$0.00

	Column Name	Rate	13: Adj. Gross Sales per Column	14: Purchases subject to use tax	17: Excess Tax Collected	24: Tax Debit or Credit
A	School Board Bossier City Police Jury Law Enforcement	5.000%	$0.00	$0.00	$0.00	$0.00

Below is an example of the taxing jurisdictions within various parishes. Taxpayers may direct payments to particular jurisdictions within a parish.

~ Test site for administrators only - do not use this site to file returns. ~

	Col	Jurisdiction Name	Rate	Return Name
☐		**Allen Parish**		
☐	1	Rural School Board Police Jury Sheriff's District	4.7000%	Allen Parish
☐	2	Town of Kinder School Board Police Jury Sheriff's District	6.0000%	Allen Parish
☐	3	Town of Oberlin School Board Police Jury Sheriff's District	6.0000%	Allen Parish
☐	4	Town of Elizabeth School Board Police Jury Sheriff's District	6.0000%	Allen Parish
☐	5	City of Oakdale School Board Police Jury Sheriff's District	6.0000%	Allen Parish
☐	6	Village of Reeves School Board Police Jury Sheriff's District	5.7000%	Allen Parish
☐	7	Hotel Motel Bed Tax	4.0000%	Allen Parish
☐		**Calcasieu Parish**		
☐	A	Unincorporated Areas Except Ward1	5.7500%	Calcasieu Parish
☐	B	City of Lake Charles	5.7500%	Calcasieu Parish
☐	C	City of Sulphur	5.7500%	Calcasieu Parish
☐	D	Town of Iowa	5.7500%	Calcasieu Parish
☐	E	City of Dequincy	5.7500%	Calcasieu Parish
☐	F	Town of Vinton	5.7500%	Calcasieu Parish
☐	G	City of Westlake	5.7500%	Calcasieu Parish
☐	H	Ward I Only Moss Bluffs Gillis & Topsy	4.2500%	Calcasieu Parish
☐	I	Hope Economic Development District	7.7500%	Calcasieu Parish
☐	J	Opelram Economic Development District	7.7500%	Calcasieu Parish

Add Cancel

General Payment Screens

Payment Information

The tax due for this return is $309.00. Please select a payment method below. You will get a chance to review all of your return information and associated charges before your payment is processed and your return is filed.

Return Name	Amount Due
LA Dept of Revenue Sales and Use Tax	$309.00
Total	**$309.00**

○ Enter new account information. ☑ Remember my account information so I don't have to enter it again.

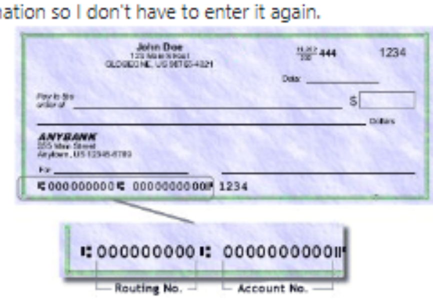
Account type: Checking

Routing number:

Verify Routing number:

Account number:

Verify Account number:



Summary

The following information will be transmitted to the taxing authority along with your return. If all of the information below is correct, click FILE RETURN to transmit your payment and tax return.

Payment made on past due balances may be assessed additional penalties and interest.

Only by clicking FILE RETURN will you receive a CONFIRMATION NUMBER.

Return Name	Amount Due
LA Dept of Revenue Sales and Use Tax	$309.00
Total	$309.00

* Test site for administrators only - do not use this site to file returns. *

SELECTION	PREPARE	PAYMENT	FILE	CONFIRMATION
New Return	Enter Data	Process Payment	Return / Remittance	Print Return

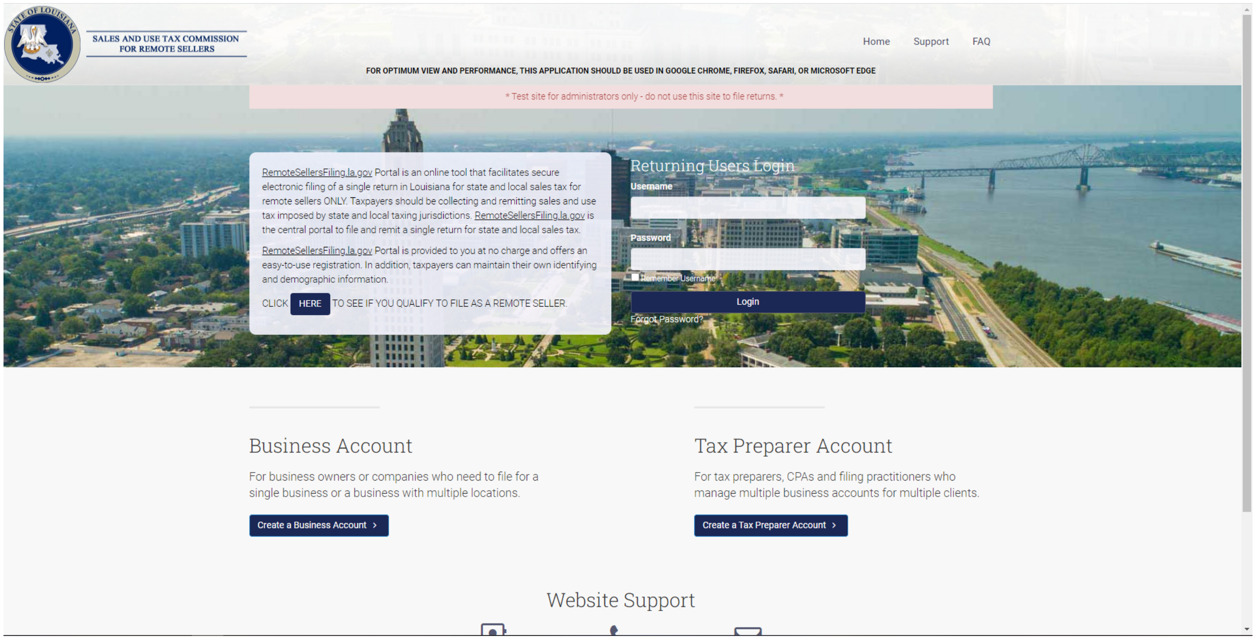
Success

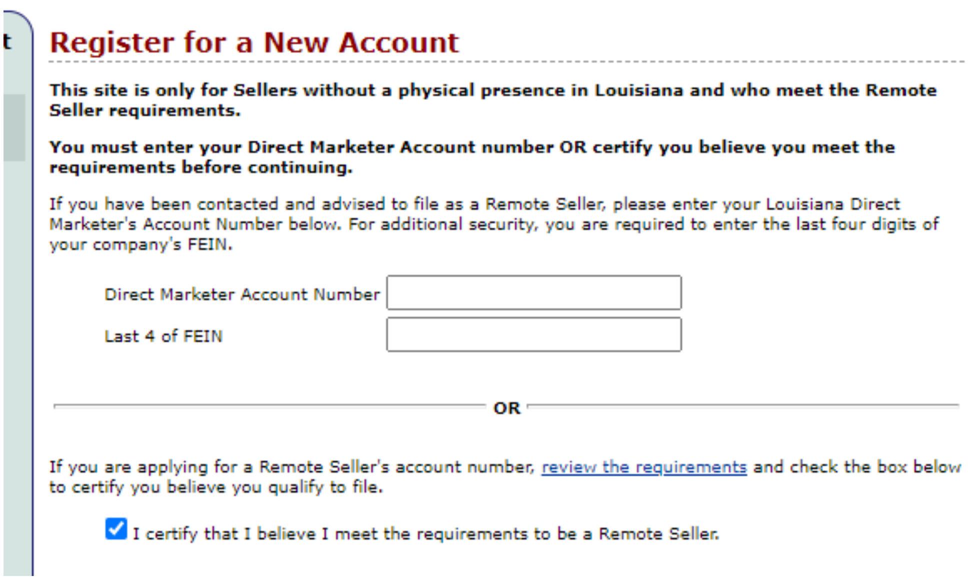
Your return(s) have been successfully filed.

Return Name	Confirmation Number	Amount Due
LA Dept of Revenue Sales and Use Tax	GGEF09V1EI	View

- The Confirmation Number indicates that your return and payment information will be made available to the taxing authority on the FILE DATE.
- The return is in PDF format. In order to view this return, you will need Adobe Reader.

Louisiana Sales and Use Tax Commission for Remote Sellers Portal





Online Filing Account Set Up

Step 1
User Information

Step 2
Security Question

Register for a New Account

To begin filing returns online, you will be taken through the registration process to create an online filing account. After you have completed the first step, you may leave the registration process to come back and continue at any time. After you have completed all steps, you will be able to file a return.

All fields marked with * are required. Be sure to store your username and password in a safe place. Click here to view instructions for completing the registration process.

Online Account Information

You'll need your Username every time you want to log in to your account. Please enter the Username you wish to use.

Create your Username: *

Create your Password: *

Re-enter the Password: *

First Name: *

Last Name: *

Title: *

Phone Number: *

Fax Number:

Email Address: *

Re-enter Email Address: *

By clicking **SIGN UP** I agree to the following:

I agree that my username and password will be the equivalent of my handwritten signature, as authorized by the State of Louisiana Revised Statute 9:2607.

I am declaring that I am authorized to make payments from the bank account I will, or have entered, during the payment process of these transactions.

I am authorizing a direct payment to the Louisiana Sales and Use Tax Commission for Remote Sellers as specified in the payment process.

I understand that I will have to pay additional interest and penalties if a payment is not completed timely. This includes if the banking information I enter is not valid or the financial institution will not accommodate the direct debit transfer request.

Any personal information collected is used within RemoteSellersFiling.la.gov to authenticate your account with the Louisiana Sales and Use Tax Commission for Remote Sellers. This information will not be disclosed or shared in any way with any outside entities without your explicit permission.

NOTICE: Please contact your banking institution to provide the Commission's originator ID number prior to filing your first return. This process could take up to two (2) weeks. Most often companies have a block on their banking accounts preventing other institutions from drafting money from their banking accounts. If you file a Remote Seller's return without contacting your banking institution, any fees associated with the return payment will be passed on to the taxpayer, including interest and penalties if the payment is received after the due date of the return.

SALES AND USE TAX COMMISSION
FOR REMOTE SELLERS

* Test site for administrators only - do not use this site to file returns. *

Home | Create Return | My Returns | Account Center | Support | FAQ

Welcome to the Remote Seller's Account Number Application

Welcome
Louisiana Business Activity
Business Information
Additional Information
Registration Complete

What is a Remote Seller's Account Number?

A Remote Seller's account number is issued to a business that qualifies to file a return as a Remote Seller.

Who Should Complete this Application?

You should complete this application if you are a remote seller that has or anticipates having gross revenue for sales delivered into Louisiana in excess of $100,000 or 200 or more separate transactions sold for delivery into Louisiana.

Who Should NOT Complete this Application?

You should not complete this application if you qualify as a dealer in Louisiana under LA R.S. 47:301(4)(a-l).

To begin an application click the Next button below.

CANCEL | NEXT

Application for a Remote Seller's Account Number

- Welcome
- **Louisiana Business Activity**
- Business Information
- Additional Information
- Registration Complete

Now that you have created your online filing account, please complete these steps to apply for a Remote Seller's Account Number. If the taxing authority confirms your eligibility to file as a remote seller, an account number will be assigned to you and you will be able to file a Sales Tax Return.

Reason for Applying

○ I have never registered as a Direct Marketer in Louisiana to remit sales tax

○ I am currently a Direct Marketer, but I either elect to file, or have met the required thresholds, for a Remote Seller

My current Direct Marketer account number is [ ]

○ I am a Marketplace Facilitator

Please check all the items that apply to your company's business activities in Louisiana. If none of these items pertain to this business, select "None of the Above".

☐ Maintains a place of business in Louisiana, such as an office, agency, warehouse, showroom, retail outlet, manufacturing plant, etc.

☐ Has an employee or independent representative in Louisiana, or one that travels into Louisiana for any reason, including (but not limited to) installations, training, sales calls, etc., such as a salesman, sales representative, manufacturer's representative, contractor agent, installer, repairmen, etc.

☐ Delivers merchandise into Louisiana by company-owned vehicle, leased vehicle, or by any means other than common carrier or the U.S. Postal Service

☐ Leases or rents tangible personal property in Louisiana

☐ Contracted to make improvements to real property in Louisiana

☐ Holds title to any real property, or moveable property stored, used, or kept in Louisiana

☐ Corporation files as part of a Federal consolidated group for income tax purposes. If so, please attach a list of all corporation names filing within the consolidated return

☐ Partners with or is affiliated with another company in Louisiana

Company meets other requirements to file sales or use taxes in Louisiana:

☐ Company will or has met economic nexus thresholds ($100,000 Gross Sales/200 or more transactions)

☐ Company meets other filing requirements:

☐ Have ever been registered with any other taxing authority or collector in Louisiana

If checked, provide who, when, etc.

☐ None of the above

Business Information

- Welcome
- Louisiana Business Activity
- **Business Information**
- Additional Information
- Registration Complete

Legal Name	January 2023 *
Trade Name	January *
Federal Tax ID	12-1234567 *
NAICS	43110 *

NAICS Lookup

Business Type: ◉ Sole Proprietor ○ Corporation ○ Nonprofit ○ Partnership ○ LLC ○ LLP ○ LP *

Business Owner's Information

- Name *
- Title *
- Telephone Number *
- Email *
- Address Line 1 *
- Address Line 2
- City *
- Country: --Select a Country-- *
- State *
- Zip Code *

Physical Address

- Address Line 1 *
- Address Line 2
- City *
- Country: --Select a Country-- *
- State *
- Zip Code *

Mailing Address

☐ Same as Physical Address

Address Line 1		*
Address Line 2		
City		*
Country	--Select a Country--	*
State		*
Zip Code		*

Location of Accounting Records

☐ Same as Physical Address

Address Line 1		*
Address Line 2		
City		*
Country	--Select a Country--	*
State		*
Zip Code		*

Contact Person

Name		*
Title		*
Telephone Number		*
Email		*

Agent for Service of Process

Name	
Telephone Number	

☐ Same as Physical Address

Address Line 1	
Address Line 2	
City	
Country	--Select a Country--
State	
Zip Code	

BACK SAVE AND CONTINUE LATER NEXT

Additional Information

- Welcome
- Louisiana Business Activity
- Business Information
- **Additional Information**
- Registration Complete

Website *

What tangible personal property or services are sold in Louisiana? *

Date Business Opened * mm/dd/yyyy

Date Louisiana Sales Began * mm/dd/yyyy

What type of sales are made into Louisiana? *

- ☐ Wholesale Sales
- ☐ Retail Sales
- ☐ Member Only Sale
- ☐ Food/Beverages
- ☐ Firearm Sales
- ☐ Tobacco Products
- ☐ Other

Description of business activity *

Are your sales derived from any other manner of marketing other than through your website? *

○ No

○ Yes

Describe:

Do you sell on another entity's website? *

○ No

○ Yes

List all other websites:

BACK | SAVE AND CONTINUE LATER | NEXT

SALES AND USE TAX COMMISSION
FOR REMOTE SELLERS

Home | Create Return | My Returns | Account Center | Support | FAQ

Application Submitted

- Welcome
- Louisiana Business Activity
- Business Information
- Additional Information
- **Registration Complete**

The application has been submitted to the taxing authority for review. If it is determined that additional information is needed to complete the review you will be contacted by the taxing authority.

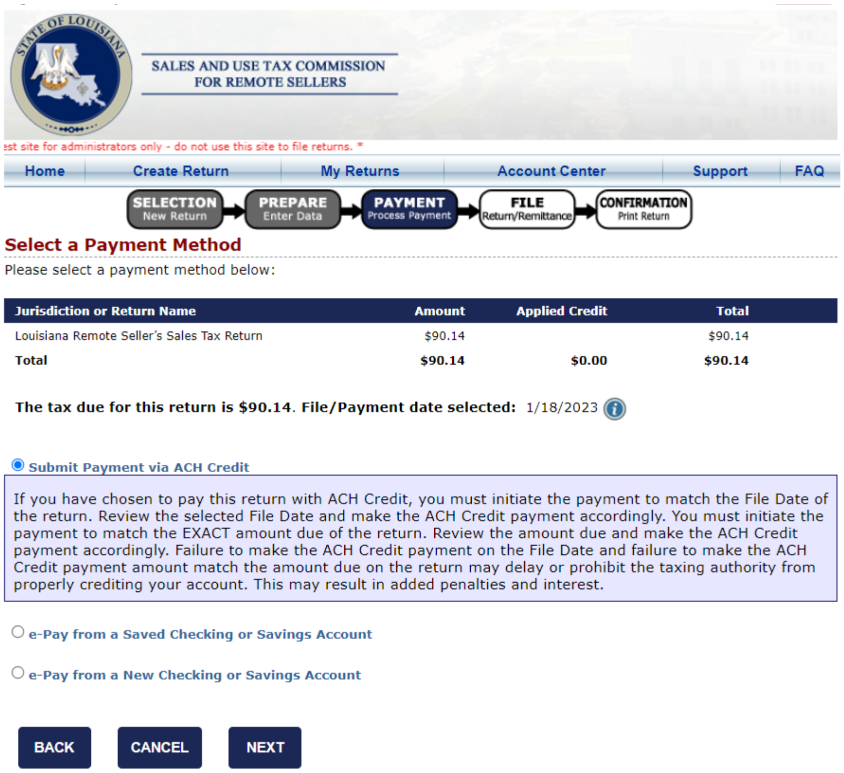
If additional information is not required to complete the processing of the application, an account number has been generated and you can begin filing your return. Please click the "Done" button below to navigate to your home page, select the 'My Returns' navigation link, then 'Return Setup' option. You will see an assigned account number and the status of each application.

DONE

Home screen of return portal

Return Screen where sales tax data is entered

Return payment methods



SALES AND USE TAX COMMISSION
FOR REMOTE SELLERS

est site for administrators only - do not use this site to file returns. *

Home | Create Return | My Returns | Account Center | Support | FAQ

SELECTION New Return → PREPARE Enter Data → PAYMENT Process Payment → FILE Return/Remittance → CONFIRMATION Print Return

Select a Payment Method

Please select a payment method below:

Jurisdiction or Return Name	Amount	Applied Credit	Total
Louisiana Remote Seller's Sales Tax Return	$90.14		$90.14
Total	**$90.14**	**$0.00**	**$90.14**

The tax due for this return is $90.14. File/Payment date selected: 1/18/2023

Submit Payment via ACH Credit

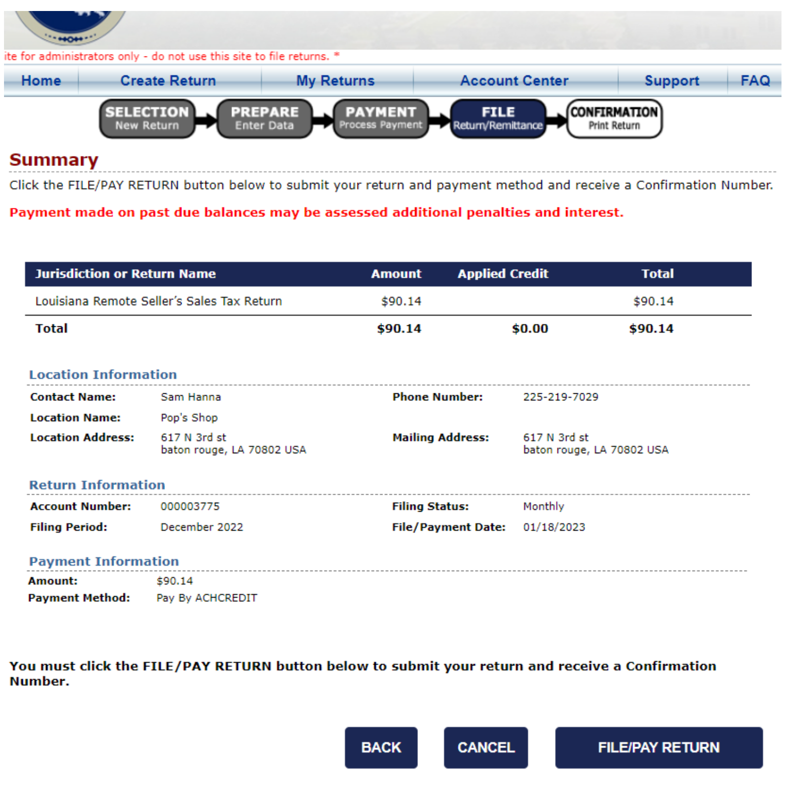
If you have chosen to pay this return with ACH Credit, you must initiate the payment to match the File Date of the return. Review the selected File Date and make the ACH Credit payment accordingly. You must initiate the payment to match the EXACT amount due of the return. Review the amount due and make the ACH Credit payment accordingly. Failure to make the ACH Credit payment on the File Date and failure to make the ACH Credit payment amount match the amount due on the return may delay or prohibit the taxing authority from properly crediting your account. This may result in added penalties and interest.

e-Pay from a Saved Checking or Savings Account

e-Pay from a New Checking or Savings Account

BACK | CANCEL | NEXT

Summary Page



ite for administrators only - do not use this site to file returns. *

Home | Create Return | My Returns | Account Center | Support | FAQ

SELECTION New Return → PREPARE Enter Data → PAYMENT Process Payment → FILE Return/Remittance → CONFIRMATION Print Return

Summary

Click the FILE/PAY RETURN button below to submit your return and payment method and receive a Confirmation Number.

Payment made on past due balances may be assessed additional penalties and interest.

Jurisdiction or Return Name	Amount	Applied Credit	Total
Louisiana Remote Seller's Sales Tax Return	$90.14		$90.14
Total	**$90.14**	**$0.00**	**$90.14**

Location Information

Contact Name:	Sam Hanna	**Phone Number:**	225-219-7029
Location Name:	Pop's Shop		
Location Address:	617 N 3rd st baton rouge, LA 70802 USA	**Mailing Address:**	617 N 3rd st baton rouge, LA 70802 USA

Return Information

Account Number:	000003775	**Filing Status:**	Monthly
Filing Period:	December 2022	**File/Payment Date:**	01/18/2023

Payment Information

Amount: $90.14
Payment Method: Pay By ACHCREDIT

You must click the FILE/PAY RETURN button below to submit your return and receive a Confirmation Number.

BACK | CANCEL | FILE/PAY RETURN

Successful return screen

ite for administrators only - do not use this site to file returns. *

Home | Create Return | My Returns | Account Center | Support | FAQ

SELECTION New Return → PREPARE Enter Data → PAYMENT Process Payment → FILE Return/Remittance → CONFIRMATION Print Return

Summary

Click the FILE/PAY RETURN button below to submit your return and payment method and receive a Confirmation Number.

Payment made on past due balances may be assessed additional penalties and interest.

Jurisdiction or Return Name	Amount	Applied Credit	Total
Louisiana Remote Seller's Sales Tax Return	$90.14		$90.14
Total	**$90.14**	**$0.00**	**$90.14**

Location Information

Contact Name:	Sam Hanna	**Phone Number:**	225-219-7029
Location Name:	Pop's Shop		
Location Address:	617 N 3rd st baton rouge, LA 70802 USA	**Mailing Address:**	617 N 3rd st baton rouge, LA 70802 USA

Return Information

Account Number:	000003775	**Filing Status:**	Monthly
Filing Period:	December 2022	**File/Payment Date:**	01/18/2023

Payment Information

Amount: $90.14
Payment Method: Pay By ACHCREDIT

You must click the FILE/PAY RETURN button below to submit your return and receive a Confirmation Number.

BACK | CANCEL | FILE/PAY RETURN

Filing History Screen

Filing History

Please select a filing period below to view all of your returns for that period.

Type: Tax Return | **State:** [View All]
Filing Period: [View All] | **Return:** [View All]
Status: Show All

Filing Period	File Date	Name	Location	Amount	PayType	Version	Status	Action
December 2022	1/18/2023	Louisiana Remote Seller's Sales Tax Return	KD's LLC	$75.93		Original	In Progress	CONTINUE DELETE
December 2022	1/18/2023	Louisiana Remote Seller's Sales Tax Return	Pop's Shop	$90.14	ACHCREDIT	Original	Filed	UNFILE VIEW
December 2022	1/18/2023	Louisiana Remote Seller's Sales Tax Return	January 2023	$90.14	ACHCREDIT	Original	Filed	UNFILE VIEW
September 2022	12/20/2022	Louisiana Remote Seller's Sales Tax Return	RSC	$45.06		Original	In Progress	CONTINUE DELETE
June 2023	12/7/2022	Louisiana Remote Seller's Sales Tax Return	RSC	$465.40	ACHCREDIT	Original	In Progress	CONTINUE DELETE
November 2022	12/1/2022	Louisiana Remote Seller's Sales Tax Return	RSC	$51.44	ACHCREDIT	Original	Filed	UNFILE VIEW
June 2022	12/1/2022	Louisiana Remote Seller's Sales Tax Return	RSC	$47.59		Original	In Progress	CONTINUE DELETE
October 2022	11/22/2022	Louisiana Remote Seller's Sales Tax Return	RSC	$0.00		Original	In Progress	CONTINUE DELETE
December 2020	11/18/2022	Louisiana Remote Seller's Sales Tax	RSC	$668.40	ACHCREDIT	O		

Protected.net Account Number 6911-Balances.xlsx - Excel

Confirmation Receipt

Louisiana Remote Sellers Commission Sales Tax Return

This Confirmation Receipt is for your records only. Please do not mail this copy.

Name: **Pop's Shop**

Trade Name: **Pop's Shop**

Location Address: **617 N 3rd st**
baton rouge, LA 70802

Filing Period: **December 2022**

Confirmation #: **3DV3SS0E6K**

Filed online at RemoteSellersFiling.la.gov

Account #: **000003775**

Date Filed: **1/18/2023**

STATE

Gross Sales	Lease Rental	Taxable Services	Deduct-ions Sched 1	Adjusted Gross Sales	Deduct-ions Sched 2	Net Adjusted Gross Sales	Tax Rate	Gross Tax Due	Excess Tax Collected	Total Tax	Vendors Compen sation	Net Tax Due	Donation To Military Family Assistance	Penalty	Interest	Total Due
1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	4.45 %	44.50	0.00	44.50	0.42	44.08	0.00	0.00	0.00	44.08

LOCAL

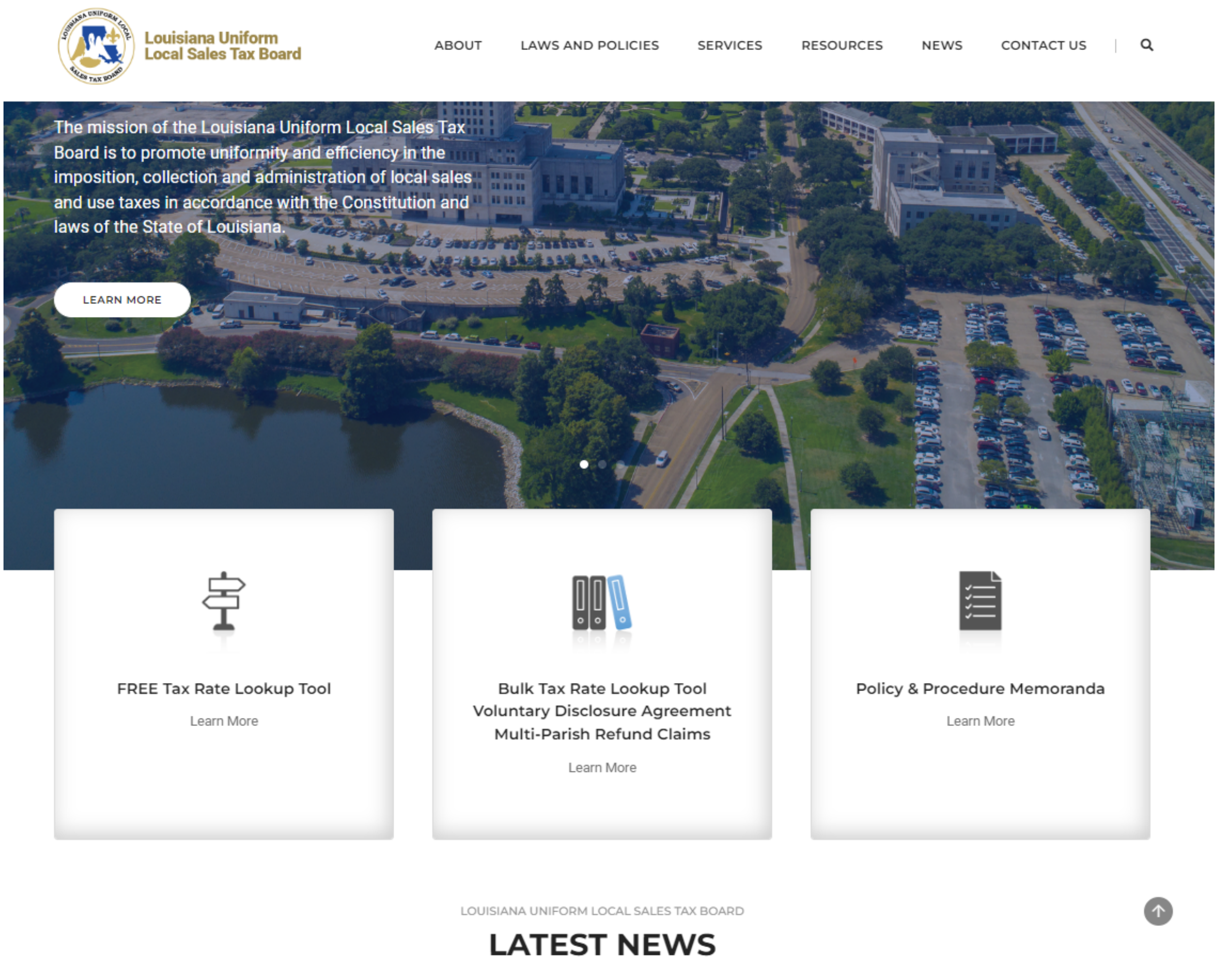
Parish	Jurisdiction	Adjusted Gross	Deductions Schedule 2	Net Adjusted Gross	Rate	Gross Tax Due	Reduced Rate Tax	Excess Tax Collected	Total Tax	Vendors Compen sation	Net Tax Due	Penalty	Interest	Total Due
Allen Parish	Balance of Allen Parish (0200)	1,000.00	0.00	1,000.00	4.70 %	47.00	0.00	0.00	47.00	0.94	46.06	0.00	0.00	46.06
	Total Local:	1,000.00	0.00			47.00	0.00	0.00	47.00	0.94	46.06	0.00	0.00	46.06

TOTAL STATE and LOCAL **$90.14**

Memo Payment(s): **$0.00**

Total Due: **$90.14**

Louisiana Uniform Local Sales Tax Board Tax Rate Lookup Tool



Louisiana Uniform Local Sales Tax Board

Sales Tax Rate Lookup

Go To Main Menu

Choose a method to lookup your tax rates

By Address | By Coordinates | By Bulk Address | Search Exemptions | Search Domiciles

Our Tax Rate Lookup Tool is designed to provide domicile information, state & local tax rates, parish name, return column, vendor compensation rate, local interest rate, and local delinquency rate for any location in Louisiana by Geocode.

Please enter an address number and street name below to determine the applicable tax rate and column for that address.

Input format requirements include:

- Both an address number or street name are required in the Address field
- Numbered streets are in the format: 1ST, 2ND, 43RD, etc.
- Street names with Saint in the name are not abbreviated (SAINT LOUIS, SAINT CHARLES)
- You may enter a prefix (N, S, E, W) or street suffix type (ST, RD, BLVD), but neither are required

Address

City

State: LA | Zip Code | Zip+4 (optional)

Lookup Tax Rate | Clear

Disclaimer: The data available on this Tax Rate Lookup Tool was reported by local sales and use tax collectors for their respective parishes and taxing jurisdictions therein. The tax rates, exemptions, and other data posted on this Tax Rate Lookup Tool are not considered an official record of such tax rates, optional exemptions, or other data. The local sales tax collector for the applicable parish should be contacted to obtain an official record of the tax rates, exemptions, and other data posted on this Tax Rate Lookup Tool.

Louisiana Uniform Local Sales Tax Board

Sales Tax Rate Lookup

Go To Main Menu

Choose a method to lookup your tax rates

By Address | **By Coordinates** | By Bulk Address | Search Exemptions | Search Domiciles

Our Tax Rate Lookup Tool is designed to provide domicile information, state & local tax rates, parish name, return column, vendor compensation rate, local interest rate, and local delinquency rate for any location in Louisiana by Geocode.

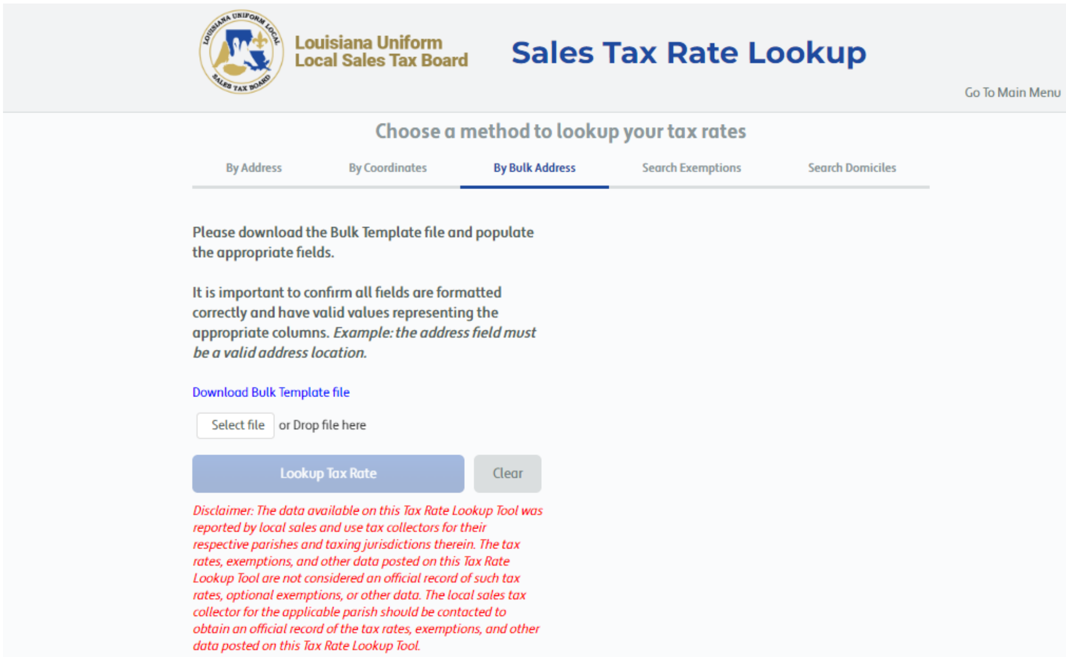
Please enter a Longitude and Latitude below to determine the applicable tax rate and column for that location.

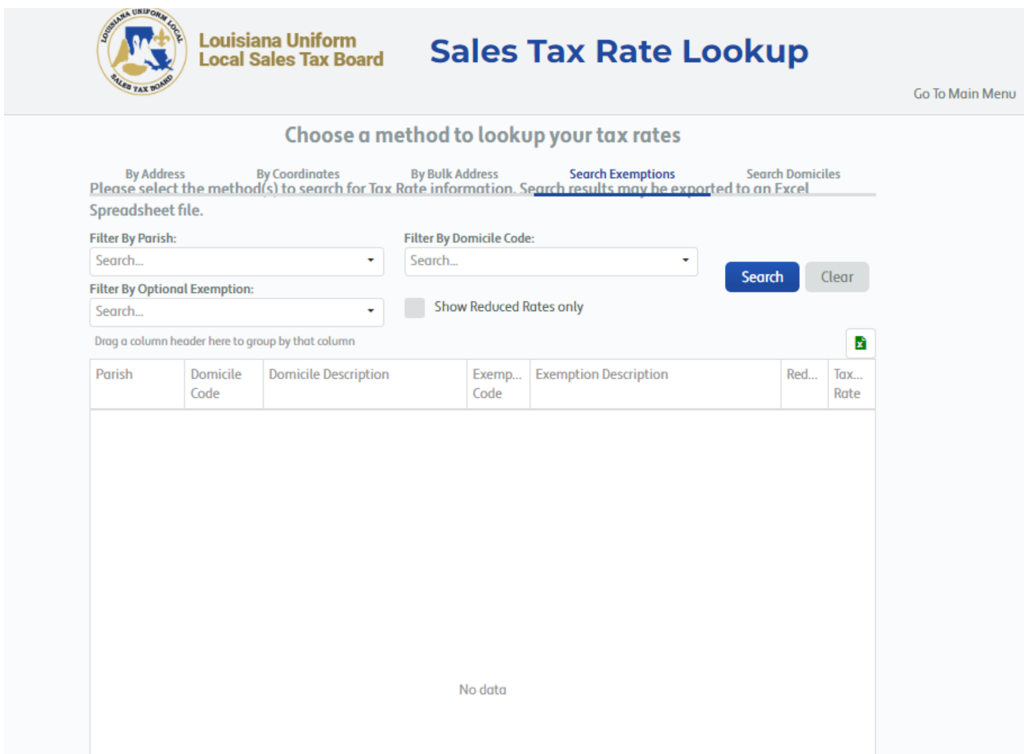
Latitude

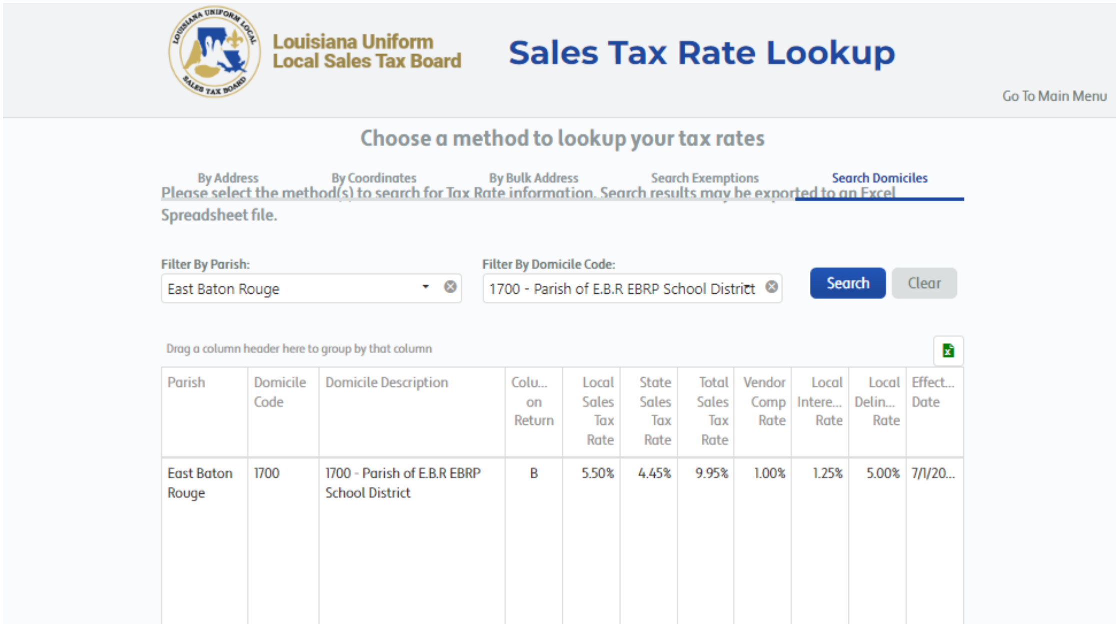
Longitude

Lookup Tax Rate | Clear

Disclaimer: The data available on this Tax Rate Lookup Tool was reported by local sales and use tax collectors for their respective parishes and taxing jurisdictions therein. The tax rates, exemptions, and other data posted on this Tax Rate Lookup Tool are not considered an official record of such tax rates, optional exemptions, or other data. The local sales tax collector for the applicable parish should be contacted to obtain an official record of the tax rates, exemptions, and other data posted on this Tax Rate Lookup Tool.


Louisiana Uniform
Local Sales Tax Board
Sales Tax Rate Lookup
Go To Main Menu
Choose a method to lookup your tax rates
By Address
By Coordinates
By Bulk Address
Search Exemptions
Search Domiciles
Please download the Bulk Template file and populate the appropriate fields.
It is important to confirm all fields are formatted correctly and have valid values representing the appropriate columns. *Example: the address field must be a valid address location.*
Download Bulk Template file
Select file
or Drop file here
Lookup Tax Rate
Clear
Disclaimer: The data available on this Tax Rate Lookup Tool was reported by local sales and use tax collectors for their respective parishes and taxing jurisdictions therein. The tax rates, exemptions, and other data posted on this Tax Rate Lookup Tool are not considered an official record of such tax rates, optional exemptions, or other data. The local sales tax collector for the applicable parish should be contacted to obtain an official record of the tax rates, exemptions, and other data posted on this Tax Rate Lookup Tool.


Louisiana Uniform
Local Sales Tax Board
Sales Tax Rate Lookup
Go To Main Menu
Choose a method to lookup your tax rates
By Address
By Coordinates
By Bulk Address
Search Exemptions
Search Domiciles
Please select the method(s) to search for Tax Rate information. Search results may be exported to an Excel Spreadsheet file.
Filter By Parish:
Search...
Filter By Domicile Code:
Search...
Search
Clear
Filter By Optional Exemption:
Search...
Show Reduced Rates only
Drag a column header here to group by that column
Parish
Domicile Code
Domicile Description
Exemp... Code
Exemption Description
Red...
Tax... Rate
No data



Louisiana Uniform Local Sales Tax Board

Sales Tax Rate Lookup

Go To Main Menu

Choose a method to lookup your tax rates

By Address | By Coordinates | By Bulk Address | Search Exemptions | Search Domiciles

Please select the method(s) to search for Tax Rate information. Search results may be exported to an Excel Spreadsheet file.

Filter By Parish: East Baton Rouge

Filter By Domicile Code: 1700 - Parish of E.B.R EBRP School District

Search Clear

Drag a column header here to group by that column

Parish	Domicile Code	Domicile Description	Colu... on Return	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate	Vendor Comp Rate	Local Intere... Rate	Local Delin... Rate	Effect... Date
East Baton Rouge	1700	1700 - Parish of E.B.R EBRP School District	B	5.50%	4.45%	9.95%	1.00%	1.25%	5.00%	7/1/20...