



A publication of the
Louisiana Department of Revenue

Louisiana Louisiana Louisiana
**Tax
Guide**
Jan 2005
Louisiana

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Introduction

Dear Taxpayer,

The *Louisiana Tax Guide* has been compiled to provide concise and understandable information on taxes administered by the Louisiana Department of Revenue. This edition of the *Louisiana Tax Guide* includes all state tax legislation enacted through the 2004 Regular Legislative Session.

The *Guide* includes a list of phone and fax numbers for all administrative divisions within the Department, the regional offices throughout the state, and the out-of-state offices. Additional information about state taxes or assistance in completing state tax forms can be obtained by contacting any division or office.

The *Guide* also includes registration procedures for a state tax account number and the requirements for making tax payments by electronic funds transfer.

The section titled “Methods of Collection” explains the Department of Revenue’s collection and enforcement efforts against tax evasion and describes programs for auditing returns, collecting delinquent taxes, and referring cases for civil and criminal prosecution. The Department also publishes a brochure titled *Rights of the Taxpayer* (R-20161) that offers an in-depth explanation of our auditing program. Copies of this brochure are available from the Taxpayer Services and Field Services Divisions or from the department’s web site at www.revenue.louisiana.gov under the “Publications” tab.

The section titled “Interest and Penalties” explains the interest that is charged when taxes are not paid before the due date and the various delinquent, negligence, fraud, and criminal penalties that may be imposed for failing to report and pay taxes as required by the state tax statutes. This section is followed by a tax calendar that lists the various taxes administered by the Department, the statutory imposition, the tax due date, and tax delinquent date.

Following the tax calendar, there is a detailed description of each tax including who must file, the tax rate, the tax due date, the division to contact for assistance, and any other information specific to the tax.

There is contact information for taxes, permits, licenses, and fees administered by other agencies. In addition, a link is included to the Louisiana Association of Tax Administrators web site, <http://www.laota.com/>, which contains information about the local sales tax collection agencies throughout the state including contact information and local tax rates.

Sincerely,

Cynthia Bridges
Secretary

Offices of the Department of Revenue

The Department maintains eight regional offices to help you fulfill your tax responsibilities. The address and telephone number of each regional office is listed below. Additionally, the phone numbers for most offices in the Baton Rouge headquarters office, the out-of-state offices in Houston and Dallas, Texas, and the Office of Alcohol and Tobacco Control are listed. The telephone numbers for form requests and taxpayer assistance are provided at the end of each tax description.

Regional Offices

Alexandria

900 Murray Street
Post Office Box 1191
Alexandria, LA 71301-1191
318•487•5333
FAX 318•487•5156

Baton Rouge

8549 United Plaza, Suite 200
Post Office Box 80519
Baton Rouge, LA 70898
225•922•2300
FAX 225•922•2176

Lafayette

825 Kaliste Saloom Road
Brandywine III, Suite 150
Post Office Box 81857
Lafayette, LA 70598-1857
337•262•5455
FAX 337•262•5139

Lake Charles

One Lakeshore Drive, Suite 1550
Post Office Box 3702
Lake Charles, LA 70629-3702
337•491•2504
FAX 337•491•2715

New Orleans-Covington Satellite Office

1305 North Florida Street
Covington, LA 70433
504•893•6277

Monroe

State Office Building, Room 105
122 St. John Street
Post Office Box 1783
Monroe, LA 71210-1783
318•362•3151
FAX 318•362•5201

New Orleans

1555 Poydras Street, Suite 900
New Orleans, LA 70112-3707
504•568•5226
FAX 504•568•5868

Shreveport

1525 Fairfield Avenue
Post Office Box 31706
Shreveport, LA 71130-1706
318•676•7505
FAX 318•676•7028

Thibodaux

1418 Tiger Drive
Post Office Box 1429
Thibodaux, LA 70302-1429
985•447•0976
FAX 985•447•0980

Headquarters Office

Department of Revenue
617 North Third Street
Post Office Box 201
Baton Rouge, LA 70802

| | |
|--------------------------------|--------------|
| Central Registration | 225•219•7318 |
| FAX | 225•219•2210 |
| Collection | 225•219•7448 |
| FAX | 225•219•2247 |
| Controller | 225•219•2300 |
| FAX | 225•219•2306 |
| Field Audit Services | 225•219•2720 |
| FAX | 225•219•2740 |
| Human Resources | 225•219•2020 |
| FAX | 225•219•2043 |
| Legal | 225•219•2080 |
| FAX | 225•219•2090 |
| Office Audit | 225•219•2270 |
| FAX | 225•219•2267 |
| Policy Services | 225•219•2780 |
| FAX | 225•219•2759 |
| Severance Tax | 225•219•2500 |
| FAX | 225•219•2475 |
| Support Services | 225•219•2100 |
| FAX | 225•219•2108 |
| Taxpayer Services | |
| General Information | 225•219•7318 |
| FAX | 225•219•2210 |
| Corporation Taxes | 225•219•0067 |
| Excise Taxes | 225•219•7656 |
| FAX | 225•219•2210 |

| | |
|--|--------------|
| Inheritance and Gift Taxes | 225•219•0064 |
| FAX | 225•219•2446 |
| Personal Income Tax | 225•219•0102 |
| FAX | 225•219•2446 |
| Sales Tax | 225•219•7356 |
| FAX | 225•219•2210 |
| Withholding | 225•219•0102 |
| FAX | 225•219•2446 |
| Telecommunications Device for the Deaf . . | 225•219•2114 |

Out-of-State Offices

Houston District

Suite 325
 5177 Richmond Avenue
 Houston, TX 77056-6704
 713•629•8335
 FAX 713•629•8428

Dallas District

Suite 315
 4100 Spring Valley Road
 Dallas, TX 75244-3618
 972•701•9682
 FAX 972•701•9100

Office of Alcohol and Tobacco Control

Department of Revenue
 8549 United Plaza Suite 220
 Post Office Box 66404
 Baton Rouge, LA 70896
 225•925•4041
 FAX 225•925•3975

Registering for a State Tax Account Number

Each business operating in Louisiana may be assigned a state tax account number depending on the nature of the business activity. If a business is required to file any of the following taxes, a state tax account number will be assigned by the Central Registration Section:

Automobile Rental Tax
Corporation Income Tax
Corporation Franchise Tax
Gasoline Tax and Inspection Fee*
Hazardous Waste Disposal Tax
Individual Income Tax Withholding
Inspection and Supervision Fee
Liquors – Alcoholic Beverage Tax*
Ernest N. Morial New Orleans Exhibition
Hall Authority Food and Beverage Tax, Service
Contractor Tax, and Tour Tax
Sales and Use Tax
Special Fuels Tax*
Tobacco Tax*
Transportation and Communication Utilities Tax

*A bond is also required.

This state tax account number is used on all state tax forms, sales tax certificates, special fuels licenses, and wholesale tobacco permits.

Each business location may only have one account number and the account number should appear on all tax forms because this number is used to track all tax payments. If a tax form is received with an incorrect account number, please immediately notify the Central Registration Section at 225•219•7318.

New businesses, must obtain a Central Registration Application (Form CR-1) from the Department to apply for a state tax account number. Allow two to six weeks from the date the application is submitted to receive licenses, certificates, and tax forms.

Adding a location to your business

A state tax account number is good for only one business location. If the business is adding other locations, registration applications (Form CR-1) must be completed for each new location.

Change of business ownership or structure

A business can be structured as a sole proprietorship, partnership, registered limited liability partnership, limited liability company, or corporation. A new state tax account number must be obtained if the ownership or structure of the business changes, except in the following situations:

1. A sole proprietorship that changes from husband to wife or vice versa as long as they are not legally separated.
2. A sole proprietorship that adds a partner that is a natural person.
3. A partnership that adds or deletes a partner that is a natural person.
4. An ongoing corporation acquired through a purchase of the capital stock.

Changing your business name or location

Contact the Central Registration Section if there are any changes to the owner name, trade name, mailing address, or location address.

Changing the frequency of filing your sales tax returns

A written request is required for approval to file consolidated sales tax returns for multiple business locations or change the filing frequency (i.e. from monthly filing to quarterly filing). Consolidated sales tax returns are allowed if there are at least two open locations. Changes in filing frequency are allowed if the business has been open at least six months, at least six sales tax returns have been filed for the business, the tax due on your last six returns filed did not average more than \$100 per month, and the account is current for all tax periods.

Enterprise Zone and other tax incentive programs

The State of Louisiana offers several tax incentive programs administered through the Department of Economic Development, Office of Commerce and Industry. These include ad valorem, sales, and income tax exemptions, credits, and rebates. It is important to make application for these programs before purchasing equipment or beginning construction or installation activities. For information concerning tax incentive programs, contact the Department of Economic Development as follows:

**Department of Economic Development
Business Incentives Division
101 France Street
Baton Rouge, LA 70802
Phone: 225•342•9218
E-mail: web-incentives@lded.state.la.us**

Special note

Depending on the type of business, additional licenses, registration requirements, fees, taxes, and permits may be required under state law. Domestic and foreign corporations are required to file certain documents and pay applicable fees with the Secretary of State in order to qualify to do business in the state of Louisiana. Employers are required to register with the Office of Employment Security, Department of Labor, for payment of unemployment insurance taxes.

For complete information on licenses, permits, and other requirements for doing business in Louisiana, contact the Secretary of State's First Stop Shop at 1•800•259•0001 or 225•922•2675.

In addition to registering for a state tax account number, the local taxing authority should be contacted for registration requirements.

Additional assistance can be obtained from the Central Registration Section, Louisiana Department of Revenue, Post Office Box 201, Baton Rouge, LA 70821•0201, or phone 225•219•7318.

Electronic Funds Transfer Program

R.S. 47:1519

Taxpayers are required to make tax payments by electronic funds transfer (EFT) if their average tax payments during a 12-month period exceed the amount specified in R.S. 47:1519 or if a company files withholding tax returns and payments on behalf of other taxpayers and the average monthly payment for all tax returns filed exceeds the amount.

The statute was amended by Acts 2003, No. 112, and the electronic funds transfer requirement threshold for tax payments was reduced incrementally from \$20,000 to \$15,000 beginning January 1, 2004; from \$15,000 to \$10,000 beginning January 1, 2006; and from \$10,000 to \$5,000 beginning January 1, 2008. The Act also amended the statute to provide that electronic fund transfers delivered after the payment's due date will be considered timely if the transfer was initiated on the due date.

The specifics of the Electronic Funds Transfer Program are detailed in the administrative rule, Louisiana Administrative Code 61:I.4910.

The payment methods available under the EFT program are the ACH (Automated Clearinghouse) Debit, ACH Credit, credit and debit card payments, electronic checks, or other investible funds delivered to the Department in person or by courier. FedWire Transfers are only allowed in emergencies and require prior approval.

Taxpayers who are required to pay electronically are notified 90 days prior to the date their first electronic payment is due. If a taxpayer does not comply with the electronic funds transfer requirements, the tax payment is considered delinquent and is subject to penalties and interest as provided under R.S. 47:1601 through 1602.

Taxpayers who are not required to make payments by electronic funds transfer may voluntarily do so with the approval of the Secretary. Taxpayers approved to electronically transfer tax payments, must continue to do so for a period of at least 12 months.

Forms

| | |
|-----------|--|
| R-20193-L | Authorization Agreement for EFT of Tax Payment |
| R-20194-L | EFT Program Description |
| R-20197 | EFT Guide lines- Severance Tax |
| R-20201 | EFT Guide lines |

Assistance

Additional assistance and forms can be obtained from the Taxpayer Services Division.

Tax Collection Methods

The Department of Revenue has many collection and enforcement programs to collect delinquent state taxes and pursue tax evaders.

Alternative remedies for the collection of taxes

R.S. 47:1561

In addition to certain other special remedies provided for tax collection, the Secretary may enforce the collection of any taxes due by means of any of the following procedures:

1. Assessment and distraint, as provided in R.S. 47:1562 through 47:1573.
2. Summary court proceeding, as provided in R.S. 47:1574.
3. Ordinary suit under the provisions of the general laws regulating actions for the enforcement of obligations.

In addition to tax collection methods referenced in R.S. 47:1561, the Secretary may also employ the following other remedies as a method of collecting taxes due:

1. Rule to cease business for failure to pay tax collected from others as provided by R.S. 47:1574.1 and R.S. 47:1582.
2. Federal tax refund offset as provided by R.S. 47:1583.
3. Special authority to enforce collection of taxes collected or withheld by corporations, limited liability companies, or limited partnerships from officers, directors, or certain managers or members as provided by R.S. 47:1561.1.
4. Special authority to recover rebates and refundable tax credits as provided by R.S. 47:1561.2.

Tax collection procedures and programs provided by law are as follows:

Notice of Tax Due

R.S. 47:1562

If a taxpayer fails to file any required return or report, the Secretary will determine the tax, penalty, and interest due by estimate or otherwise. After determining the amount due, the taxpayer will be sent a notice at the address listed on the last return filed or to any obtainable address, stating the tax, penalty, and interest due and informing the taxpayer of the Department's intent to assess the amount 15 days from the date of the notice.

If the taxpayer files a return or report that does not correctly compute the taxpayer's liability, the Secretary will determine the correct tax, penalty, and interest due by audit, investigation, or examination. After determining the amount due, the taxpayer will be sent a notice at the address listed on the last return filed or to any obtainable address, stating the tax, penalty, and interest due and informing the taxpayer of the Department's intent to assess the amount 30 days from the date of the notice.

Protest the determination of tax due

R.S. 47:1563

If the assessment results from the taxpayer's failure to file a return, the taxpayer has 15 days from the date of the notice to protest the determination of tax due. If the assessment results from the taxpayer's failure to correctly compute the tax due, the taxpayer has 30 days from the date of the notice to protest the determination of tax due. The protest must be in writing and should fully disclose the reasons, together with substantiating facts and figures, for objecting to the determination. Protests will be considered and a hearing may be granted before a final determination of tax, penalty, and interest due is made.

Assessment of tax, interest, and penalties

R.S. 47:1564

After expiration of the time allowed for the taxpayer to protest the determination of tax due and for the Secretary to consider the taxpayer's protest, the Secretary will assess the taxpayer and the assessment will include the taxpayer's name, the amount determined to be due, the kind of tax, and the taxable period for which it is due. The assessment may confirm or modify the original proposed assessment.

Notice of assessment and right to appeal

R.S. 47:1565

After the assessment is made, the taxpayer will be notified by certified mail to the address given in the last report filed by the taxpayer, or to any address obtainable. The notice will inform the taxpayer of the assessment and that the taxpayer has 60 days to either pay the assessment or to file an appeal to the Board of Tax Appeals for a redetermination or pay the assessment under protest and file suit within 30 days for recovery of the payment in accordance with R.S. 47:1576.

If, after 60 days, the taxpayer has not paid the assessment or filed an appeal with the Board of Tax Appeals, the assessment will be final and can be collected by distraint and sale. If an appeal to the Board of Tax Appeals has been filed or suit has been filed within 30 days of payment under protest, the assessment will not be collectible by distraint and sale until the assessment has been redetermined or affirmed by the Board of Tax Appeals or the court that last reviewed the matter.

No assessment will be final if it is determined that the assessment was based on an error of fact or of law. For this determination, an "error of fact" means facts material to the assessment assumed at the time of the assessment to be true but which subsequently are determined to be false and "error of law" means that in making the assessment, the law was applied contrary to the construction followed in making other assessments. The Secretary will determine whether an assessment was based on an error of fact or law.

Estimated assessments made because the taxpayer failed to file a tax return may be corrected by the acceptance of the proper tax return approved by the Secretary.

The Board of Tax Appeals acts as an appeal board to hear and decide, at minimum expense to taxpayers, questions of law and fact arising from disputed or controversies between taxpayers and the Department of Revenue in the enforcement of any tax, license, or permit. Information about the Board of Tax Appeals is contained in R.S. 47:1401-1486. The Board of Tax Appeals can be contacted at 1111 South Foster Drive, Suite A, Baton Rouge, LA 70806, telephone 225.922.0172.

Assessment and notice when tax is in jeopardy

R.S. 47:1566

If the Secretary believes that a taxpayer might flee the state to evade payment of taxes, or remove property subject to a tax or tax lien, or discontinue business, or take any action that would jeopardize the collection of taxes that are due, the Secretary may immediately make a determination, from any available information or by estimate of the amount of tax, penalty, and interest the taxpayer is liable to pay.

In addition, if the Secretary finds or is notified by a law enforcement agency of the seizure of controlled dangerous substances from a taxpayer, the Secretary may immediately make a determination, from any available information or by estimate of the amount of tax, penalty, and interest the taxpayer is liable to pay.

Once it is determined that collection of the tax is in jeopardy, the Secretary will immediately assess the amount due and without any notice, proceed to distraint any property belonging to the taxpayer. As soon as feasible after the assessment, the secretary will send by certified mail a notice to the taxpayer at the address given in the last report filed or to any address obtainable, informing the taxpayer of the assessment, its basis, and its jeopardous nature; make demand for immediate payment; and give notice that any property distrained will be subject to sale to satisfy the assessment.

The taxpayer can halt distraint and sale of their property by immediately paying the assessment or by posting a surety bond for twice the amount of the assessment, or of a lower amount acceptable to the Secretary. The taxpayer has 60 days from the date of payment, or the date of posting bond, to file an appeal with the board of tax appeals for a redetermination of the assessment.

Assessment of tax shown on taxpayer's returns

R.S. 47:1568

When a taxpayer files a return and computes the amount of tax due, the tax plus any penalty and interest due is considered assessed without observing the delays or giving the notice ordinarily required before assessment. If the taxpayer fails to make proper payment with the return, a notice will be mailed to the taxpayer to the address on the return or to any available address, informing the taxpayer of the amount due, or the balance of the amount due if a partial payment has been made, and demanding payment of the amount within 30 days from the date of the notice. If payment is not received at the expiration of the 30 days, the assessment will be collectible by distraint and sale. The taxpayer still has the right to pay the assessment under protest or claim a refund of the assessment after payment.

Collection by distraint and sale authorized

R.S. 47:1569

When any taxpayer fails to pay any tax, penalty, and interest assessed, the Secretary may enforce collection of the assessment by distraint and sale.

Distraint defined

R.S. 47:1570

“Distraint” or “distrain” means the right to levy upon and seize and sell any of the taxpayer’s property or rights to property including goods, chattels, effects, stocks, securities, bank accounts, evidences of debt, wages, real estate, and other forms of property, for the purpose of satisfying any assessment of tax, penalty or interest due. Property exempt from seizure by R.S. 13:3881 is exempt from distraint and sale.

Distraint procedure

R.S. 47:1571

Whenever the Secretary distrains a taxpayer’s property, a list of the property to be distrained must be made and signed by the Secretary and a copy sent to the taxpayer by registered mail at the last known residence or business address, or served on the taxpayer in person. This list must include a note of the amount demanded and a notice of the time and place where the property will be sold. In addition, a notice must be published in the official journal of the parish where the distraint is made, specifying the property distrained and the time and place of sale. The sale will be held no less than 15 days after the date the notice was mailed or served on the taxpayer or the date of publication in the official journal, whichever is later. The Secretary may postpone the sale, but not for more than 30 days.

Surrender of property subject to distraint

R.S. 47:1572

Taxpayers subject to distraint or upon whom a levy has been served, must surrender the property, or rights to property upon demand unless the levy is recalled or the property is subject to an attachment or execution under judicial process. If the taxpayer fails or refuses to surrender the property or rights, the taxpayer will be liable to the state for an amount equal to the value of the property or rights, but not exceeding the amount of the taxes, penalties, and interest and other costs and charges due.

Sale of distrained property

R.S. 47:1573

After notifying interested third parties, the distrained property sufficient to satisfy the tax, penalties, interest, and costs due, will be sold at public auction for cash to the highest bidder if the highest bid is at least two-thirds of the appraised value. If the highest bid is less than two-thirds of the appraised value, the Secretary will re-advertise the sale of the property, and the property will be sold for cash at whatever price it will bring.

Collection by summary court proceeding authorized

R.S. 47:1574

In addition to any other procedure, a summary court proceeding is allowed to expedite and facilitate the hearing and determination of all claims for taxes, excises, and licenses and penalties, interest, attorney fees, costs, or other charges due.

Failure to pay tax collected from others; rule to cease business

R.S. 47:1574.1

The Secretary may make a motion in a court of competent jurisdiction, to take a rule on a taxpayer to show cause why the taxpayer should not be ordered to cease pursuit of the taxpayer's business for failure to pay to the state amounts collected from sales and use tax or withholding income tax, along with any interest, penalty, and costs. This action can only be taken for amounts due from assessments or judgments that have become final and nonappealable.

Remittance of tax under protest; suits to recover

R.S. 47:1576

Any taxpayer protesting the payment of any assessment amount or the enforcement of any provision of the tax laws, may remit the amount due under protest and give notice of their intention to file suit for the recovery of the tax paid.

If the protested tax relates to sales or use taxes that are required to be collected by a selling dealer, the purchaser must pay the protested sales or use tax to the dealer and retain copies of documentation evidencing the amount of the sales or use tax paid to the dealer on the transactions. On or before the 20th day of the month following the month of the transactions, the purchaser must inform the Department by certified mail or other reasonable means of the dates and amounts of the protested taxes that were charged by the selling dealer and give notice of their intention to file suit for recovery of the tax.

For income and corporation franchise taxes, if the payment of tax under protest must be made before the amount of tax due can be determined, the taxpayer has 30 days from the due date of the tax return, or the extended due date, if applicable, to file suit for the recovery of the tax. If suit is filed within the 30-day period and the taxpayer prevails, the secretary shall refund the amount to the claimant, with interest computed pursuant to R.S. 47:287.657 or R.S. 47:617 in the case of corporation taxes or R.S. 47:115 in the case of individual income tax.

Once the Department is notified of the taxes paid under protest, the amount of protested taxes will be placed in an escrow account and held for 30 days. If suit is filed for recovery of the tax within the 30-day period, the funds will be held in the escrow account pending the suit's outcome. If the taxpayer prevails, the tax will be refunded to the claimant with interest from the date the funds were received by the Department or the due date, determined without regard to extensions, of the tax return, whichever is later, to the date of the refund.

If the taxes paid under protest relate to a principle of law already pending before the courts, the taxpayer can request to abide by the court's decision and not be required to file an additional suit. These taxes paid under protest will also be placed in an escrow account and held until the question of law involved has been determined by the courts and then be disposed of.

Tax obligation to constitute a lien, privilege and mortgage

R.S. 47:1577

Any tax, penalty, interest, or attorney fee due operates as a lien, privilege, and mortgage on all of the property of the tax debtor and is enforceable in any court of competent jurisdiction. The lien, privilege, and mortgage arises at the time the tax is assessed or at the time a return is filed, whichever occurs first, and continues until the liability for the amount assessed or a judgment against the tax debtor is satisfied or becomes unenforceable by reason of lapse of time.

Notice of the lien, privilege, and mortgage may be recorded at any time after the tax becomes due or the assessment is made and all costs associated with filing the notices will be assessed against the taxpayer.

Cancellation of lien, privilege, and mortgage; compromises
R.S. 47:1578

Liens, privilege, and mortgages will be cancelled after the tax, penalty, or interest that was secured by the recorded lien, privilege, or mortgage has been paid. The Secretary may also authorize the cancellation or release of a lien, privilege, or mortgage without full payment under the following conditions:

1. If the taxpayer furnishes a proper surety bond for at least one and one-half times the amount due, including penalties, interest, and other costs incurred;
2. With approval of the Board of Tax Appeals, if the tax debtor's remaining secured property is valued at more than the amount of the remaining tax obligation, including all penalties, interest and other costs, taking into consideration all prior ranking encumbrances.
3. With approval of the Board of Tax Appeals, if the tax debtor pays in partial satisfaction of the liability, an amount that is at least equal to the value of the state's interest in the property to be released, or the secretary determines that the property to be released has no value to the state based on the value of the property and all existing prior ranking liens or other encumbrances.

Suspension and interruption of prescription
R.S. 47:1580

La. Const. art. VII, § 16 provides that taxes prescribe on December 31st three years after the year in which they are due, but prescription may be interrupted or suspended as provided by law.

R.S. 47:1580 provides that prescription running against any state tax, license, excise, interest, penalty, or other charge will be suspended by any of the following:

1. By issuing an assessment as provided by law.
2. The filing of a summary proceeding in court.
3. The filing of any pleading, either by the secretary or by a taxpayer, with the board of tax appeals or any state or federal court.
4. The filing of a false or fraudulent return, as defined in R.S. 47:1605(B)(2), provided that suspended prescription shall begin to run again upon notice to the secretary of the filing of the false or fraudulent return or upon the subsequent filing of a return which is not false or fraudulent.
5. By means of a written agreement between the taxpayer and the secretary of the Department of Revenue.
6. With respect to income tax, for any period by means of a written agreement entered into between a taxpayer and the Internal Revenue Service suspending the prescription of federal income tax.
7. With respect to income tax, for any period from the time of the beginning of an audit of a taxpayer by the Internal Revenue Service until one year from the time the secretary of the Department of Revenue is notified by the taxpayer or the federal government of an agreed change to the taxpayer's federal income tax return.
8. With respect to bankruptcy, for any period from the time the taxpayer files for bankruptcy until six months after the bankruptcy case is closed.
9. The failure to file any required return. However, the interruption of the running of prescription due to the failure to file a return reporting a state tax does not apply to any state tax periods for which the secretary and the taxpayer have entered into a valid and enforceable voluntary disclosure agreement. In addition, this provision only applies to use tax returns when the tax amount due exceeds \$500.

Failure to remit tax collected on behalf of the state; rule to cease business
R.S. 47:1582

The secretary is authorized, on motion in a court of competent jurisdiction, to take a rule on any person who is obligated to collect any tax from taxpayers on behalf of the state and fails to remit the taxes collected to cause the tax, interest, penalties, and costs to become immediately delinquent and require the person to show cause why they should not be ordered to cease from further pursuit of their business. If the rule is made absolute, the order rendered will be considered a judgment in favor of the state, prohibiting the person from the further pursuit of their business until the person has paid the delinquent tax, interest, penalties, and costs, and every violation of the injunction will be considered as a contempt of court and punished according to law. The action does not apply if the taxpayer has entered into an installment agreement for the payment of delinquent taxes and is in compliance with the terms of the agreement.

Federal tax refund offset fees
R.S. 47:1583

The Internal Revenue Service will seize monies from a taxpayer's federal income tax refund for payment of delinquent state taxes. The taxpayer will be given a credit for the amount of the federal offset less a deduction for the offset fee imposed by the Internal Revenue Service.

Special authority to enforce collection of taxes collected or withheld; personal liability conform

R.S. 47:1561.1

If any corporation, limited liability company, or limited partnership fails to file returns or to remit the income taxes withheld from the wages of its employees or fails to file returns or to remit the sales and use taxes collected from purchasers, the secretary is authorized to hold those officers or directors, or those managers or members having direct control or supervision of the taxes or charged with the responsibility of filing returns and remitting taxes and who willfully fail to remit or account for taxes withheld or collected, personally liable for the total amount of taxes withheld or collected, and not accounted for or not remitted, together with any interest, penalties, and fees.

Special authority to recover rebates and refundable tax credits

R.S. 47:1561.2

Rebates or refundable tax credits previously granted to a taxpayer, but later disallowed, may be recovered through any collection remedy authorized by R.S. 47:1561. The collection effort must be initiated within the latter of any of the following:

1. Two years from December 31st of the year in which the rebate or refundable tax credit was paid.
2. Three years from December 31st of the year in which the taxes for the filing period were due.
3. The time period for which prescription has been extended, as provided by R.S. 47:1580.

Interest will be assessed and collected on recovered refundable tax rebates or credits amounts at the rate of three percent above the rate provided in Civil Code Article 2924(B)(1) computed from the date of issuance to the date payment is received.

Suspension and denial of renewal of drivers' licenses***R.S. 47:296.2***

If a person owes more than \$1,000 in individual income taxes, exclusive of penalty, interest, costs, and other charges, and the liability is final and nonappealable, the Department of Revenue will notify the Department of Public Safety, Office of Motor Vehicles, to deny or suspend that person's driver's license. The driver's license will be reinstated or renewed when the individual has paid or made arrangements to pay the delinquent amounts. This provision does not apply to spouses who qualify for tax relief under the innocent spouse provisions under R.S. 47:101(B)(7).

Suspension, revocation, or denial of hunting and fishing licenses***R.S. 47:296.3***

If a person owes more than \$500 in individual income taxes, exclusive of penalty, interest, costs, and other charges, and the liability is final and nonappealable, the Department of Revenue will notify the Department of Wildlife and Fisheries to suspend, revoke, or deny that person's fishing or recreational hunting license. The license will be reinstated or issued when the individual has paid or made arrangements to pay the delinquent amounts. This provision does not apply to spouses who qualify for tax relief under the innocent spouse provisions under R.S. 47:101(B)(7).

Interest and Penalties

Interest on unpaid taxes

R.S. 47:1601

When a taxpayer fails to pay any tax before the due date, interest of one and one-quarter percent per month will be added to the tax amount due computed from the due date until the tax is paid.

Effective January 1, 2006, the one and one-quarter percent monthly interest rate will only be collected on liabilities that have become final and nonappealable. The interest collected on liabilities that have not become final will be at an adjustable annual rate six percent above the judicial interest rate provided for in Civil Code Art. 2924(B)(1). The interest rate on nonfinal liabilities will decrease one percent each year thereafter until January 1, 2009, when the rate will be set annually at three percent above judicial interest rate. However, the interest rate on nonfinal liabilities may not exceed one and one-quarter percent per month.

When an individual income taxpayer files a tax return before the tax return's due date, including extensions, and the Secretary does not notify the taxpayer of any additional amounts owed within 18 months of the tax return's due date or date of filing, whichever is later, interest will be suspended beginning 18 months after the tax return's due date or date of filing, whichever is later, and will not begin again until 21 days after the date of the notice to the taxpayer of any additional amounts due. However, this suspension of interest will not apply under the following circumstances:

1. If the tax return was not filed by the due date, including extensions.
2. In any case for which fraud or criminal penalties are assessed
3. When a taxpayer whose federal income tax return has been adjusted fails to furnish a statement to the Secretary disclosing the nature and amounts of the

federal adjustments within 60 days after the federal adjustments have been made and accepted by the taxpayer. However, if the taxpayer did not receive notice of additional amounts owed to the Internal Revenue Service within 18 months of the tax return's due date or date of filing, whichever is later, the suspension of interest will apply.

Penalty for failure to make timely return

R.S. 47:1602

When a taxpayer fails to file any required return before the due date or when a taxpayer fails to timely pay the total amount of tax due on a return that has been filed, a penalty will be imposed, in addition to any other penalties provided, which will be added to the tax. Penalties will be imposed as follows:

1. Individual Income Tax—if the full amount of tax due is not paid on or before the due date, the penalty is one-half of one percent of the unpaid tax for the first 30 days with an additional one-half of one percent for each additional 30 days or fraction until the full tax amount is paid. This penalty is calculated only on the additional amount due from the taxpayer, when:
 - a. At least 90 percent of the total tax due on the return is not previously paid through employer withholdings, estimated tax payments, or any other payments made on or before the due date of the return, or
 - b. The return and payments are not received within the time prescribed determined with regard to any extension of time.

2. Other Taxes

- a. **Failure to File**—For failing to file a tax return or filing a return after the return’s due date, the penalty is five percent of the tax due if the failure or delinquency is for not more than 30 days, with an additional five percent for each additional 30 days or fraction thereof that the failure or delinquency continues, with the penalty not to exceed 25 percent of the tax.
- b. **Failure to Pay**—For filing a return without full payment, the penalty is five percent of the unpaid tax for the first 30 days, with an additional five percent for each additional 30 days or fraction during which the failure to pay continues, but not for more than five 30-day periods. The penalty for each 30-day period is calculated only on the additional amount due from the taxpayer after the deduction of all payments. This penalty may not be imposed for any 30-day period for which the Failure to File penalty is due.

Penalty for failure to timely remit schedules and payments required to administer the Sports Facility Assistance Fund
R.S. 47:1602.1

A penalty is imposed on persons who fail to make required filings and payments to the Sports Facility Assistance Fund.

The penalty for the failure to timely make and file any return or schedule is \$500 for the first failure; \$1,000 for the second failure within a three-year period beginning on the due date of the first delinquent return; and \$2,500 for each subsequent failure within the three-year period.

The penalty for failure to timely remit any payment is five percent of the total payment due if the delinquency is less

than 30 days, with an additional five percent for each additional 30 days, not to exceed 50 percent of the amount due.

Waiver of penalty for delinquent filing or delinquent payment
R.S. 47:1603

If the failure to file any return by the due date or pay the full amount due is not the result of the taxpayer’s negligence, but to other reasonable cause, the Secretary may waive payment of part or all of the penalty, but if the penalty exceeds \$5,000, it can be waived by the Secretary only after approval by the Board of Tax Appeals.

For any tax year ending on or after December 31, 1996, specific criteria for penalty waiver for individual income taxpayers and corporations not considered to be “large corporations” have been established. For the purposes of penalty waiver, a “large corporation” means any corporation or predecessor corporation that had taxable income of \$1 million or more for any of the three preceding tax years. Except for those situations when, the Secretary believes that the taxpayer has acted in bad faith or with intentional disregard for the laws of the state or the regulations of the Department, a reasonable cause is presumed to exist under the following circumstances:

1. If an individual taxpayer or corporate taxpayer that is not a large corporation satisfies the requirements for an extension of time for filing of an individual or corporate tax return and the amount of tax due on the income tax return over the amount of tax paid by the return’s regular due date, which includes taxes withheld, payments made as declaration of estimated tax, and payment of the estimated tax liability, is no greater than 10 percent of the tax amount shown on the Louisiana income tax return. Any balance due on the tax return must be paid with the return.

2. If an individual taxpayer or corporate taxpayer that is not a large corporation notifies the Secretary within 90 days after federal income tax audit adjustments have been made and accepted by the taxpayer or the taxpayer receives a statement of the federal audit adjustments and files an amended Louisiana individual income tax return based on the federal adjustments and pays the additional tax due plus interest.
3. If the Louisiana income tax return of any individual taxpayer or any corporation that is not a large corporation is adjusted as the result of an audit by the Department and within 60 days after the audit adjustments have been accepted by the taxpayer, the taxpayer pays the additional tax due plus interest.

Penalty for false or fraudulent return
R.S. 47:1604

If a taxpayer files a return that is false or fraudulent or grossly incorrect and the circumstances indicate that the taxpayer had intent to defraud the State of Louisiana, a penalty of 50 percent of the tax due may be imposed.

Negligence penalty
R.S. 47:1604.1

If a taxpayer fails to make any required return or makes an incorrect return and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, a penalty of five percent of the tax or deficiency or \$10, whichever is greater, may be imposed.

Penalty for insufficient funds check in payment of taxes
R.S. 47:1604.2

If a check used to make a tax, interest, penalty, or fee payment is returned unpaid by the bank on which it is drawn for any reason related to the account, it will

constitute failure to pay and a penalty of one percent of the check amount or \$20, whichever is greater, will be imposed. However, if the taxpayer furnishes proof that the bank was at fault for the nonpayment of the check, the Secretary will waive the penalty.

If a taxpayer submits three insufficient fund checks during any two-year period, the Secretary may require payment of taxes, interest, penalties, or fees by certified check, money order, or cash.

Penalty for examination and hearing costs
R.S. 47:1605

If any taxpayer fails to make any required return or makes a grossly incorrect report, or a false or fraudulent report, and the Secretary, in determining the amount of tax due, makes an examination of books, records, or documents, or an audit, or conducts a hearing, or subpoenas witnesses, a penalty may be added to the amount of tax found to be due, in addition to any other penalty provided. The amount of this penalty will be as itemized by the Secretary to compensate for all costs incurred in making the examination or audit, or in holding the hearing, or in subpoenaing and compensating witnesses.

For a tax return to be considered “grossly incorrect” and liable for imposition of this penalty, there must be a substantial understatement of tax. The understatement is substantial if it more than ten percent of the correct tax due or \$10,000, whichever is greater. A “false or fraudulent report” means any report filed with the intent to evade taxes, or a willful attempt to defraud or evade taxes that are due.

This penalty will not be imposed if the taxpayer has made a grossly incorrect report but is able to prove that there was a reasonable cause for the underpayment and that the taxpayer acted in good faith.

**Penalty for distraint cost
R.S. 47:1606**

Whenever the Secretary uses the distraint procedure to enforce the collection of any tax, a penalty will be imposed to compensate for the costs of the distraint procedure. The distraint cost charged by a third party for the seizure of a motor vehicle may not exceed \$275.

**Interest on Erroneous Refunds
R.S. 47:1607**

No interest will be due on refunds issued to the taxpayer in error up to the date that the taxpayer was requested to repay the refund if the taxpayer did not cause the error and the refund does not exceed \$50,000.

The secretary may also remove or reduce interest on other refunds issued in error due to a ministerial act of the department, based on the facts and circumstances of each case. If the interest that was reduced or removed was reported as a deduction on the tax return of the taxpayer, the taxpayer must report the reduction or removal of interest as income on his tax return for the year the interest was reduced or removed.

**Penalty for failure to file income
tax return
R.S. 47:107 and R.S. 47:287.621**

The intentional failure to file a required income tax return within 90 days of the due date specified in R.S. 47:103 or R.S. 47:287.614 may be punished by a fine of

up to \$500 or imprisonment for not more than six months unless the delay is approved in writing by the Secretary. This penalty is in addition to the delinquent penalties imposed under R.S. 47:1602.

**Penalty for false or fraudulent employee
withholding exemption certificate
R.S. 47:112(G)(7)**

If an employee submits a false or fraudulent withholding exemption certificate, a \$500 civil penalty may be imposed. For the purposes of this penalty, a false or fraudulent withholding exemption certificate does not include certificates filed claiming less withholding exemptions and dependent credits than the employee is entitled to claim.

This penalty does not apply to “seasonal” workers with a work history that indicates the tax liability for the current year will not equate to the withholding tax rate applicable to the months employed as a wage earner if the worker indicates on his exemption certificate that the number of exemptions claimed is to compensate for the months in which the worker will not be a wage earner because it is intended that the total taxes withheld from a worker’s wages should not be greater than his tax liability for the full year.

**Penalty for fraudulent withholding
statement or failure to furnish a
withholding statement to an employee
R.S. 47:112(M)**

In addition to the criminal penalty provided by R.S. 47:119, a \$50 penalty for each offense may be imposed on any person required to furnish a statement to an employee, who willfully furnishes a false or fraudulent statement or who willfully fails to furnish a statement in the manner, or at the time, or showing the information required. This penalty will be collected in the same manner as the tax on employers imposed by R.S. 47:111

Penalty for failure to pay estimated income tax**R.S. 47:118—Individuals****R.S. 47:287.655—Corporations**

If an individual or a corporation underpays or fails to pay their estimated tax, a 12 percent annual penalty may be imposed on the underpayment for the period that the estimated tax was underpaid.

Criminal penalty for fraudulent withholding statement or failure to make statement to employee**R.S. 47:119(A)**

Any person required to furnish a withholding statement who is convicted of willfully furnishing a false or fraudulent statement or failing to furnish a statement in the manner, at the time, and showing the information required will be fined not more than \$1,000 or imprisoned for not more than one year, or both.

Criminal penalty for fraudulent withholding exemption certificate or failure to supply information**R.S. 47:119(B)**

Any individual required to supply withholding exemption information to his employer who is convicted of willfully supplying false or fraudulent information or failing to supply information that would result in an increase in the tax withheld, will be fined not more than \$500 or imprisoned not more than one year, or both.

Criminal penalty for failing to account for state tax moneys**R.S. 47:1641**

Any person required to collect, account for, or pay over any tax, penalty, or interest collected by the Secretary of

Revenue, who willfully fails to collect or truthfully account for or pay over the tax, penalty, or interest, will in addition to other penalties provided by law, be fined not more than \$10,000 or imprisoned, with or without hard labor, for not more than five years, or both.

Criminal penalty for evasion of tax
R.S. 47:1642

Any person who willfully fails to file any required return or report or who willfully files or causes to be filed any false or fraudulent return, report, or statement or who willfully fails to pay the tax, penalty, or interest, or who willfully aids or abets another in filing any false or fraudulent return, report, or statement with the intent to defraud the state or evade the payment of any tax, fee, penalty, or interest due, shall be punished as follows:

1. Fined not more than \$2,000 or imprisoned, with or without hard labor, for not more than two years, or both, if the total tax exceeds \$1,000.
2. Fined not more than \$1,000 or imprisoned for not more than one year, or both, for all other violations.

Tax Calendar

| Tax Type/Form Number | Due Date |
|--|--|
| Corporation Income and Franchise Taxes | |
| CIFT-620—Annual Corporation Income and Franchise Return—calendar year filers | April 15 (15 th day of the 4 th month after the end of the taxable year) |
| CIFT-620-ES—Declaration of Estimated Corporation Income Tax—calendar year filers | April 15, June 15, September 15, and December 15 (15 th day of the 4 th , 6 th , 9 th , and 12 th months of the taxable year) |
| Excise Taxes | |
| ECF-100—Electric Cooperative Fee Annual Report | July 1 |
| R-5201—Quarterly Transportation and Communication Tax Return | 30 days after the end of each quarter |
| R-5210—Quarterly Hazardous Waste Disposal Tax Return | 20 th day of the month following the taxable quarter |
| R-5289—Monthly Gasoline Dealer Tax and Inspection Fee Report | 20 days after the end of each monthly period |
| R-5308—Monthly Gasoline User Tax Report | 20 days after the end of each monthly period |
| R-5375—Quarterly Special Fuels User Tax Return | 25 th of the month after the end of each quarter |
| R-5391-L—Annual Special Fuels Decal Renewal | July 31 |
| R-5418-L—Monthly Special Fuels Supplier Tax and Inspection Fee Report | 20 days after the end of each monthly period |
| R-5419—Monthly Gasoline Jobber Tax Report | 20 days after the end of each monthly period |
| R-5604—Monthly Tobacco Tax Return | 20 days after the end of each monthly period |
| R-5609-L—Annual Tobacco Tax Permit Renewal | January 31 |
| R-5618—Monthly Alcoholic Beverage Tax Return | 15 th day of the month following the taxable month |
| R-5621—Monthly Beer Tax Return | 20 days after the end of each monthly period |
| R-5679-L—IFTA Decal Renewal | January 1 |
| R-5681-L—Quarterly IFTA Tax Report | Last day of month following the quarterly period |
| R-5695-L—Renewal of Authority to Make Direct Shipments of Wines to Consumers | July 1 |
| R-5702-L—Quarterly Telecommunication Tax for Deaf | 30 days after the end of the quarter |

* Unless otherwise specifically provided, when the due date of any report or return prescribed under the laws administered by the Department of Revenue falls on a Saturday, Sunday, or legal holiday, the report or return shall be considered timely if it is filed on the next business day.

| Tax Type/Form Number | Due Date |
|--|---|
| Individual Income Tax | |
| IT-540–Individual Income Tax Return | May 15 for calendar year filers (15 th day of 5 th month following close of taxable year) |
| IT-540 ES–Estimated Tax Declaration for Individuals–calendar year filers | April 15, June 15, September 15, and January 15 of following year (15 th day of the 4 th , 6 th , and 9 th months of the taxable year and the 15 th of the 1 st month following the taxable year) |
| IT-541–Fiduciary Income Tax Return for Estates and Trusts | May 15 for calendar year filers (15 th day of 5 th month following close of taxable year) |
| L-1–Employer’s Return of State Income Tax Withheld–semimonthly | 15 th and the last day of each month. |
| L-1–Employer’s Return of State Income Tax Withheld–monthly | Last day of the month following the monthly period. |
| L-1–Employer’s Return of State Income Tax Withheld quarterly | Last day of the month following the quarterly period. |
| L-3–Employer’s Annual Reconciliation of Louisiana Income Tax Withheld | The first business day after February 27 for calendar year filers (30 th day after day final payment of wages for the period) |
| R-3302–Annual Gift Tax Return | April 15 |
| Natural Resources Taxes/Fees | |
| R-9000-L–Monthly Mineral Severance Tax Parish Summary Return | Last day of the month following the month of severance |
| R-9002-L (G-3)–Monthly Incapable Well Report | Last day of the month following the month of severance |
| R-9003-L (O-3)–Monthly Incapable and Stripper Oil Well Report | Last day of the month following the month of severance |
| R-9004-L–Quarterly Oil Spill Contingency Fee | Last day of the month following the taxable quarter |
| R-9005-L (T-1S)–Monthly Timber Severance Tax Parish Summary Return | Last day of the month following the month of severance |
| R-9006-L (T-1A)–Monthly Timber Severance Tax Parish Detail Return | Last day of the month following the month of severance |
| R-9011-L (M-1A/B)–Monthly Mineral Severance Tax Parish Schedules A and B | Last day of the month following the month of severance |
| R-9015-L (O-1d)–Monthly Oil Severance Tax Lease Detail Return | Last day of the month following the month of severance |

* Unless otherwise specifically provided, when the due date of any report or return prescribed under the laws administered by the Department of Revenue falls on a Saturday, Sunday, or legal holiday, the report or return shall be considered timely if it is filed on the next business day.

| Tax Type/Form Number | Due date |
|--|---|
| Natural Resources Taxes/Fees (continued) | |
| R-9023 (O1-S)–Monthly Oil Severance Tax Parish Summary Return | Last day of the month following the month of severance |
| R-9030-L (T-1B)–Monthly Timber Severance Tax Schedule B | Last day of the month following the month of severance |
| R-9036 (G-1d)–Monthly Natural Gas Severance Tax Lease Detail Return if the taxpayer’s average monthly tax liability for the preceding year was less than \$100,000 | 15 th day of the second month following the month of severance |
| R-9036 (G-1d)–Monthly Natural Gas Severance Tax Lease Detail Return if the taxpayer’s average monthly tax liability for the preceding year was \$100,000 or more | Last day of the month following the month of severance |
| R-9037 (G1-S)–Monthly Natural Gas Severance Tax Parish Summary Return if the taxpayer’s average monthly tax liability for the preceding year was less than \$100,000 | 15 th day of the second month following the month of severance |
| R-9037 (G1-S)–Monthly Natural Gas Severance Tax Parish Summary Return if the taxpayer’s average monthly tax liability for the preceding year was \$100,000 or more | Last day of the month following the month of severance |
| R-9050–Quarterly Oilfield Site Restoration Fee for Oil Production | Last day of the month following the taxable quarter |
| R-9051–Quarterly Oilfield Site Restoration Fee for Gas Production | Last day of the month following the taxable quarter |
| R-9054-L (O-5)–Monthly oil well report for exempt wells to be filed with form R-9015-L | Last day of the month following the month of severance |
| R-9055-L–Monthly gas well report for exempt wells to be filed with form R-9036-L | Last day of the month following the month of severance |
| SM-1–Monthly Surface Mining and Reclamation Fee | Last day of the month following the month of severance |
| Public Utilities and Carriers | |
| R-5197–Quarterly Inspection and Supervision Fee Report | Last day of the third month following the end of the quarterly period |
| R-5201–Quarterly Transportation and Communication Tax Return | 30 days after the end of each quarterly period |
| R-5202–Monthly Transportation and Communication Tax Return | 20 th day of the month following the taxable period |

* Unless otherwise specifically provided, when the due date of any report or return prescribed under the laws administered by the Department of Revenue falls on a Saturday, Sunday, or legal holiday, the report or return shall be considered timely if it is filed on the next business day.

** Interstate users’ due date is the first day following the close of each quarter; delinquent date is the 26th day following close of quarter.

| Tax Type/Form Number | Due date |
|--|---|
| Public Utilities and Carriers (continued) | |
| R-9035—Quarterly Natural Gas Franchise Tax Return | Last day of the month following the end of the quarterly period |
| Sales and Use Tax | |
| R-1029—Monthly Sales and Use Tax Return | 20 th day of the month following the taxable period |
| R-1029—Quarterly Sales and Use Tax Return | 20 th day of the month following the taxable quarter |
| R-1029-DS—Monthly Hotel and Motel Sales Tax Return | 20 th day of the month following the taxable period |
| R-1029-HM—Monthly Hotel/Motel Sales Tax Return | 20 th day of the month following the taxable period |
| R-1030—Monthly Ernest N. Morial Convention Center Service Contractor and Tour Tax Return | 20 th day of the month following the taxable period |
| R-1325—Monthly Ernest N. Morial New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax Return | 20 th day of the month following the taxable period |
| R-1329—Monthly Automobile Rental Excise Tax Return | 20 th day of the month following the taxable period |

Taxes and Fees Repealed or Transferred

Anhydrous Ammonia Permits

R.S. 3:1351-1357

Authority for collecting anhydrous ammonia permits was transferred to the Liquefied Petroleum Gas Commission by Acts 1982, No. 124, effective January 1, 1983.

Chain Store Tax

R.S. 47:1121-1127

Authority for collecting the Chain Store Tax was transferred from the state to the local taxing authorities by Acts 1974, No. 706.

Cigarette Vending Machine Operator Fee

R.S. 47:844

Repealed by Acts 1980, No. 139, effective September 12, 1980.

First Use Tax

R.S. 47:1301-1305

Declared unconstitutional by the United States Supreme Court on May 26, 1981.

Generation or Sale of Electricity Tax

R.S. 47:1061-1072

Repealed by Acts 1973, 1st Ex. Sess., No. 9, effective January 1, 1974.

Hazardous Liquid Pipeline Fee

R.S. 30:701-707

Authority for collecting the hazardous liquid pipeline fee was transferred to Department of Natural Resources, Office of Conservation by Acts 2003, No. 711, effective June 27, 2003.

Hazardous Waste Transportation Tax

R.S. 47:833

Repealed by Acts 1992, No. 526, effective June 29, 1992.

Liquefied Petroleum Gas Permit Fee

R.S. 40:1841-1850

Authority for collecting permit fees from dealers in liquefied petroleum gas or liquefied petroleum gas equipment was transferred to the Liquefied Petroleum Gas Commission by Acts 1981, No. 846.

Lubricating Oil Tax

R.S. 47:731-745

Repealed by Acts 1973, 1st Ex. Sess., No. 11, effective January 1, 1974.

Motor Carrier Fee

R.S. 45:161-172

Authority for collecting motor carrier fees was transferred to the Louisiana Public Service Commission by Acts 1982, No. 409, effective October 1, 1982.

Noncoal Surface Mining Law
R.S. 30:961-979

Repealed by Acts 1993, No. 245, effective August 15, 1993.

Occupational License Tax (State)
R.S. 47:341-405

Repealed by Acts 1981, No. 567, effective January 1, 1982.

Pipeline Safety Inspection Fees
R.S. 30:560-561

Authority for collecting the pipeline safety inspection fees fee was transferred to Department of Natural Resources, Office of Conservation by Acts 2003, No. 879, effective July 1, 2003.

Power Use Tax
R.S. 47:1151-1160

Repealed by Acts 1973, 1st Ex. Sess., No. 10, effective January 1, 1974.

Retail Alcoholic Beverage Tax
R.S. 26:431-433

Repealed by Acts 1985, No. 855, effective January 1, 1986.

Royalty Gas Excise Tax
R.S. 47:691-697

Repealed by Acts 1998, No. 27, effective June 24, 1998.

Severance Tax on Gravel
R.S. 47:633(17)

Repealed by Acts 1997, No. 40, effective August 15, 1997.

Soft Drinks Permit Fee
R.S. 47:885

Repealed by Acts 1985, No. 102, effective January 1, 1986.

Soft Drinks Tax
R.S. 47:881-907

Repealed by Acts 1993, No. 203, effective February 1, 1997.

Unclaimed Property
R.S. 9:151 et seq.

Administration of the Uniform Unclaimed Property Act of 1997 was transferred to State Treasurer by Acts 2000, 1st Ex. Sess., No. 135, effective July 1, 2000.

Vending Machine Registration Fee
R.S. 47:2801

Repealed by Acts 1980, No. 140, effective September 12, 1980.

Automobile Rental Tax

R.S. 47:551

Who must file

Every dealer who rents automobiles in Louisiana for periods of 29 days or less must collect and remit the tax in addition to any other applicable tax, including sales 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. The tax is not applicable to the rental of pickup trucks.

The tax is effective August 1, 1990 through June 30, 2012.

Registration for filing

The CR-1 registration form should be submitted at least one month prior to opening for business to ensure timely receipt of the registration certificate and reporting forms.

Rate of tax

Three percent (2 1/2 percent state tax and 1/2 percent local tax)

Date payment and return due

The return is due on the 20th day of the month following the close of the reporting period. All of the administrative provisions that apply to sales tax, including interest, penalty, and vendor's compensation, also apply to this tax.

Basis of tax

The tax applies to automobile rentals of 29 days or less, with certain exceptions:

1. An automobile rented by an insurance company or an automobile repair dealer as a replacement vehicle for a customer's vehicle that is being repaired, or an automobile rented by an individual as a replacement for their own vehicle that is being repaired.
2. An automobile rented for 30 days or more. However, a long-term contract that is cancelled and results in a term of less than 30 days will be subject to the tax.
3. An automobile that is rented with a driver furnished by the rentor.

The tax is due and reported for the month during which the rental proceeds are collected from the rentee, regardless of the date of actual rental.

Form

R-1329 Automobile Rental Excise Tax Return

Assistance

Sales Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7356 (Assistance and forms)

Contractor Fee and Bond for Nonresidents

R.S. 47:9 and R.S. 47:306(D)

Who must file

Nonresident contractors and subcontractors who operate in Louisiana and who enter into contracts for \$3,000 or more, must register each contract with the Louisiana Department of Revenue.

Rate of fee

The fee is \$10 for each contract job in excess of \$3,000.

Bond requirement

Nonresident contractors who are entering into a contract job in Louisiana in excess of \$3,000 are required to file a bond, or deposit other sureties with the Department of Revenue for each separate contract. The bond amount shall be as required by the Department, but no less than \$1,000.

Return requirements

Within 30 days of completion of the contract the contractor must provide the Department with a complete and accurate accounting of all state sales and use taxes due on the prescribed forms. Sales and use taxes due the state must be paid with the accounting and any overpayments will be refunded within 15 days.

Local registration

Contractors are required to register with the central collection agency of the parish and obtain a certificate certifying that all requirements for surety bonds in that parish have been met.

Date fee and bond due

The fee and bond are due before any work can begin on the contract. The Department will issue a certificate to the contractor documenting that bonding requirements have been met. No building permits, licenses, or certificates will be issued by any state or local authority until the contractor has shown proof of bonding from the Louisiana Department of Revenue.

Additional requirement

Nonresident contractors are also authorized and required to withhold payments from their subcontractors to guarantee that all state and local taxes due from the subcontractors will be paid.

Forms

- R-1130-L General Contractor/Subcontractor/Supplier List
- R-1339 Nonresident Contractor Determination and Bond Information
- R-1340 Certification of Resident/Nonresident Status by Contractors and Subcontractors
- R-1341 Instructions for R-1341(A)
- R-1341(A) Contract Completion Form
- R-1342 Tax Registration Numbers and Contract Information
- R-1343 Contractor/Subcontractor Surety Bond
- R-1343(A) Instructions for R-1343

Assistance

Sales Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201*
Baton Rouge, LA 70821•0201
225•219•7356 (Assistance and forms)

*A contractor who needs to expedite the bonding requirements can return the completed surety bond and other necessary forms by courier service to the Taxpayer Services Division, Sales Tax Section at 617 North Third Street, Baton Rouge, LA 70802.

Corporation Franchise Tax

R.S. 47:601-617

Who must file

Any corporation meeting any of the following provisions, unless specifically exempted under the provisions of R.S. 47:608, must file a Louisiana corporation franchise tax return:

1. Organized under the laws of Louisiana.
2. Qualified to do business in this state or doing business in this state.
3. Exercising or continuing the corporate charter within this state.
4. Owning or using any of the corporate capital, plant, or other property in this state in a corporate capacity.

Rate of tax

\$1.50 for each \$1,000 or major fraction thereof up to \$300,000 of capital employed in Louisiana, and \$3 for each \$1,000 or major fraction thereof in excess of \$300,000 of capital employed in Louisiana, with a minimum tax of \$10 per year. The initial corporation franchise tax is \$10. For information concerning capital employed in Louisiana and computation of the tax, see the instructions for Forms CIFT-620 and 620A.

Nonrefundable Credits:

1. Motion picture employment—A motion picture production company may be entitled to a tax credit for employment of Louisiana residents in the production of a qualified motion picture. The credit is a percentage of the total payroll for residents employed based on the total production costs in Louisiana. (R.S. 47:1125.1)
2. Employment of the Previously Unemployed—Employers may be eligible for a \$750 credit per qualifying employee for hiring the previously unemployed. (R.S. 47:6004)
3. Donations to Assist Qualified Playgrounds—Taxpayers are allowed tax credit for donations to assist playgrounds in economically depressed areas

The credit, which is the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated, may only be taken in the tax period in which the donation is made. (R.S. 47:6008)

4. Louisiana Basic Skills Training—Employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level may be entitled to a credit of \$250 per participating employee. (R.S. 47:6009)
5. Donations to Public Schools—A credit is allowed for qualified donations to public elementary or secondary schools. The credit is for 40 percent of the appraised value of the donation, not to exceed the taxpayer's tax liability for the year. (R.S. 47:6013)
6. New Markets—A tax credit is allowed for investments in qualified low-income community development entities (CDEs). The total tax credits that may be allowed for all taxpayers during any tax year cannot exceed \$5 million. Before claiming the tax credit, investors must make application to the Department and the credits will be allocated on a first-come, first-served basis. This credit is effective for tax years beginning on or after September 1, 2002, and is null and void on August 31, 2006. (R.S. 47:6016)
7. Credit for Debt Issuance Costs—An economic development corporation is allowed a credit equal to the filing fee paid to the Louisiana Bond Commission for the preparation and issuance of bonds. (R.S. 47:6017)
8. Rehabilitation of historic structures—A tax credit is allowed for the eligible costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development district. The credit is 25 percent of the cost and expenses up to \$250,000 per structure. This credit is effective for the period July 1, 2002, through December 31, 2004. (R.S. 47:6019)

Refundable Credits:

1. Ad valorem taxes on inventory—A credit is allowed for ad valorem taxes paid to political subdivisions of Louisiana on inventory held by manufacturers, distributors, and retailers. The tax credit is claimed for the income tax period in which the inventory tax is paid and the taxpayer must attach copies of the property tax assessments and cancelled checks evidencing payment of the taxes to the tax return. (R.S. 47:6006)
2. Ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters—A credit is allowed for ad valorem taxes paid without protest to political subdivisions on vessels in Outer Continental Shelf Lands Act Waters as certified to the assessor pursuant to R.S. 47:1956(B) within the calendar year immediately preceding the taxable year of assessment of the vessel. (R.S. 47:6006.1)
3. Ad valorem taxes paid by telephone companies—A credit is allowed for 40 percent of the total ad valorem taxes paid to Louisiana political subdivisions by telephone companies on their public service properties. The credit is effective for income tax periods ending on or after December 31, 2001. (R.S. 47:6014)
4. Purchases from a Private Sector Prison Industry Enhancement contractor—A tax credit is allowed for the state sales and use taxes paid on purchases of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor. PIE contractors use inmate labor to produce items for sale and then pay 30 percent of the salary paid to the inmates back to the state. This credit is effective for tax years beginning after December 31, 2002. (R.S. 47:6018)

Tax Exemption Contracts

1. The Atchafalaya Trace Heritage Area Development Zone Tax Exemption Contracts—The Board of Commerce and Industry may enter into five-year contracts with heritage-based cottage industry concerns located in the development zone to grant tax credits to promote economic development and the creation of new jobs. Credits may be granted for \$750 for the business and \$750 for each new development zone resident employee. The development zone covers the 13 parishes of St. Mary, Iberia, St. Martin, St. Landry, Avoyelles, Pointe Coupee, Iberville, Assumption, Terrebonne, Lafayette, West Baton Rouge, Concordia, and East Baton Rouge. (R.S. 25:1226.4)
2. Biomedical Research and Development Parks—The Louisiana Board of Commerce and Industry, with the approval of the Governor, may enter into five-year contracts with medical concerns located or to be located in the biomedical research and development park to grant tax credits. Each contract may be renewed for periods of up to five years. (R.S. 46:813.1 and R.S. 17:3389)
3. Tax Equalization—The Louisiana Board of Commerce and Industry, with the approval of the Governor, may grant companies that locate new headquarters or new manufacturing, warehouse, or distribution establishments in the state various state tax exemptions to equalize the taxes paid to Louisiana with the taxes that would be paid to another state where the company is located or is contemplating locating. (R.S. 47:3202)
4. Manufacturing Establishments—The Board of Commerce and Industry, with the approval of the Governor and the Legislative Budget Committee, can grant exemptions to new or existing manufacturing businesses. Taxpayers receiving incentive tax credits under the Louisiana Quality Jobs Program (R.S. 51:2451 et seq.) are not eligible to receive this tax credit. (R.S. 47:4305)

5. **Research and Development**—The Department of Economic Development may award tax credits to qualified taxpayers for increasing research activities in the state. Any taxpayer who claims a federal tax credit under 26 U.S.C.A. §41(a) is eligible for the state tax credit. (R.S. 47:6015)
6. **Enterprise Zones**—The Board of Commerce and Industry, with the approval of the Governor, may grant tax credits to businesses that locate in areas designated as enterprise zones. A new-jobs credit is \$2,500 (\$5,000 for the aviation, aerospace, and motor vehicle parts manufacturing industries) per qualifying new employee. (R.S. 51:1782)
7. **Technology Commercialization Credit Program**—A tax credit, which is administered by the Department of Economic Development, is allowed for investments in the commercialization of Louisiana technology in the state. The credit is for 15 percent of the investment in machinery and equipment and all expenditures associated with obtaining the rights to use or the use of technology, including fees related to patents, copyrights, and licenses. This credit is effective for income tax years beginning after December 31, 2002. (R.S. 51:2354)
8. **Louisiana Quality Jobs Program**—A credit under the Louisiana Quality Jobs Program, for individuals employed in new direct jobs that offer a basic health benefit plan. Qualifying establishments must enter into a contract with the Department of Economic Development. (R.S. 51:2451 et seq.)

Date returns due

Initial return: An initial return covering the period beginning with the date the corporation first becomes liable for filing a return and ending with the next close of an accounting period must be filed on or before the 15th day of the third month after the corporation first becomes liable.

Annual return: Louisiana corporation franchise tax accrues on the first day of each accounting year, and the return for that period must be filed on or before the 15th day of the fourth month following the close of an accounting period.

Extension of time to file returns

The Secretary may grant a reasonable extension of time to file the combined corporation income and franchise tax returns not to exceed seven months from the due date of the return or the extended due date of the federal income tax return, whichever is later. A copy of the request filed with the Internal Revenue Service must be attached to your Louisiana return.

Date payment due

Corporation franchise taxes must be paid by the original due date of the return or the filing of the return.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled “Interest and Penalties.”

Forms

| | |
|-------------|--|
| CIFT-620 | Corporation Income and Franchise Tax Booklet |
| CIFT-620A | Apportionment and Allocation Schedules |
| CIFT-620EXT | Application for Extension of Time for Filing |
| R-6906A | Initial Franchise Tax Return (CFT-4) |

Assistance

Corporation Income and Franchise Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•0067 (Assistance)
225•219•2113 (Forms)

Electric Cooperative Fee

R.S. 12:425

Who must file

Every electric cooperative must file a return and remit the fees owed.

Rate of tax

The rate is \$10 for each 100 persons or fraction thereof to whom electricity is supplied within the state by the cooperative.

Date fee due

Fees are due annually on or before July 1.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled "Interest and Penalties."

Form

ECF-100 Electric Cooperative Fee

Assistance

Excise Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7656 (Assistance)
225•219•7656 (Forms)

Estate Transfer Tax

R.S. 47:2431-2437

Who must file

All estates subject to federal estate taxation under the Federal Internal Revenue Code must file an Estate Transfer Tax Return.

Rate of tax

An estate transfer tax is levied if the inheritance taxes paid to the state are less than the maximum federal credit allowed by Internal Revenue Code Section 2011(b). The tax is for the amount that the federal tax credit exceeds the state inheritance tax. The estate transfer tax does not impose an additional tax burden on the decedent's estate, but merely shifts tax payment from the federal government to the state.

Effective July 1, 2004. Acts 1997, No. 818, amended R.S. 47:2431 to provide for the levy of an estate transfer tax on all estates subject to federal estate taxation under Federal Internal Revenue Code and R.S. 47:2432(A), to provide that wherever there is a credit allowable under the Internal Revenue Code, the maximum amount allowable shall be paid to Louisiana. The language in R.S. 47:2432(A) limiting the estate transfer tax to the amount by which the federal state death tax credit exceeds inheritance taxes was removed.

Date tax due

An estate transfer tax return must be filed and the tax paid within nine months after decedent's death or before filing the federal estate tax return, whichever comes first.

Exemptions

Effective for estates of persons dying after December 31, 1997. Acts 1997, No. 271 amended R.S. 47:2420(A) to provide that the interest on delinquent taxes will accrue at the rate of one-half percent per month beginning nine months after the death of decedent and one percent per month beginning 12 months after death of decedent.

Form

R-3318 Inheritance and Estate Transfer Tax
Return (IETT-100)

Assistance

Inheritance and Gift Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•0067 (Assistance and forms)

Gift Tax

R.S. 47:1201-1212

Who must file

Every person making gifts to a single donee totaling more than the amount of the applicable exclusion must file a return.

Who is liable for the tax

The tax is primarily due from the donor. In the case of a donor who has died prior to payment, the tax must be reported and paid by his executor or administrator. If the tax is not paid when due, the donee of any gift will be liable for the tax to the extent of the value of the gift.

Rate of tax

Two percent for the first \$15,000 in taxable gifts and three percent for amounts above \$15,000. The tax is computed by applying the tax rates to the total of all taxable gifts made since July 30, 1940, after allowing the annual exclusions and any portion of the claimed and allowed specific lifetime exemption.

Date tax due

Returns and payments required to be made must be filed and the tax paid on or before the 15th day of April of the calendar year immediately following the year in which the gift or gifts are made.

Extension of time to file returns

The Secretary may grant an extension of up to six months, for good and reasonable cause. Also, an extension of time to file a federal gift tax return will be accepted as an extension of time to file the Louisiana gift tax return. A copy of the federal extension *must* be attached to the Louisiana return when it is filed.

Returns

Every return must specifically include a description of the property transferred; the date of the gift; the value at the date of the gift of every item transferred or of the interest transferred if less than full and complete ownership; the name and residence of each donee; and, in the case of property transferred, with donative intent for less than an adequate consideration in money's worth, the character and value of the consideration received. The Secretary of Revenue may also require other information as may be necessary.

Basis of tax

The true full value of property based on the interest conveyed at the date of its transfer will determine the value of the property for computing the tax. Where property is transferred with donative intent for less than an adequate consideration in money's worth, then the amount by which its true and full value at the date of the transfer exceeds the value of the consideration will be deemed the value of the gift for computing the tax. The tax in the case of a person who is a resident of Louisiana at the date of transfer will be on all transfers if the property transferred has its situs within the state, and for this purpose intangible property will be conclusively deemed to have its situs within this state. The tax in the case of a person who is a nonresident of the state at the date of the transfer will be on all transfers if the property transferred has its situs within this state, and is immovable or tangible movable in nature.

Exempt transfers

Gifts made exclusively to charitable, religious, or educational institutions located within the state are exempt from the tax if no part of the net earnings of any organization benefits any private shareholder or individual. Other exemptions are gifts to the United States, the state of Louisiana, or any political subdivision thereof, or civic organizations, if the donor does not benefit directly or indirectly by the donations. Also exempt are gifts made by a person to their spouse beginning after December 31, 1991.

Exclusions and exemptions

Annual exclusion—During each calendar year, \$10,000 may be excluded in computing the amount of taxable gifts made to each donee including individual beneficiaries of trusts. Acts 2002, No. 15 amended R.S. 47:1205(A) to provide for an annual inflation adjustment in accordance with 26 USCA 2503(b)(2) to the \$10,000 annual exclusion effective for gifts made after December 31, 2001.

Specific exemption—In addition to the annual exclusion, each donor is allowed a lifetime exemption of up to \$30,000, which may be claimed in any calendar year or spread over many years.

Gifts by husband or wife to a third party—For the purposes of the annual exclusion and lifetime exemption, gifts made by a husband or wife or a third party will be considered as made one-half by each if, at the time of the gift, each spouse is a resident or citizen of the state.

Credit against inheritance tax

If a tax has been imposed on any gift and thereafter, upon the death of the donor, an inheritance tax is imposed on the same gift by this state, there shall be allowed a credit against the inheritance tax. The credit is the gift tax paid on the gift or the inheritance tax imposed on the gift, whichever is less.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet, under the section titled “Interest and Penalties.”

Form

R-3302 Gift Tax Return Booklet

Assistance

Inheritance and Gift Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•0067 (Assistance and forms)

Hazardous Waste Disposal Tax

R.S. 47:821-832

Who must file

All generators and all disposers of hazardous waste doing business in Louisiana and generating or disposing of hazardous waste in Louisiana are required to file a return.

Rate of tax

1. Disposal tax is:
 - a. \$30 per dry-weight ton of hazardous waste generate and disposed of at the same site in Louisiana.
 - b. \$40 per dry-weight ton of hazardous waste disposed of in Louisiana at a site other than the site where generated.
 - c. \$100 per dry-weight ton of extremely hazardous waste disposed of in Louisiana.
2. For hazardous wastes and extremely hazardous wastes generated outside of Louisiana and disposed of in Louisiana, the tax rate is the rate of tax or fee imposed on the disposal of the waste in the state where generated, or the tax rate charged at the time of disposal for hazardous and extremely hazardous waste generated and disposed of in Louisiana, whichever is greater. An affidavit showing the rate of the state where the waste was generated must accompany the tax report.

For the purposes of this tax, storage in excess of 90 days will be presumed to constitute disposal.

Date tax due

Return must be filed and taxes paid on or before the 20th day of the month following the taxable calendar quarter.

Exemptions

1. Special waste, which is defined by R.S. 47:821(B)(7) to include:
 - a. Spent bauxite resulting from production of alumina.
 - b. By-product gypsum and related wastes resulting from the production of phosphoric acid, phosphate fertilizers, and hydrofluoric acid.
 - c. Coal residue after use as a boiler fuel.
 - d. Cement kiln dust.
 - e. Industrial waste water in a National Pollution Discharge Elimination System (NPDES) treatment train when that train includes ponds, impoundments, or similar facilities.
2. Disposal of hazardous waste if the tax for storage in excess of 90 days has previously been paid. [R.S. 47:821(B)(1)]
3. Disposal of hazardous waste voluntarily removed from an inactive or abandoned site. (R.S. 47:822)
4. Storage or disposal of hazardous waste by the United States government.

Refunds

The disposer is required to charge the tax on all hazardous waste received in Louisiana. This can result in two refund situations:

1. A refund may be claimed if the generator pays tax to the disposer for waste on which the generator has already paid the tax for storage in excess of 90 days. [R.S. 47:821(B)(1)]
2. A refund may be claimed for the tax paid to a disposer on waste voluntarily removed from an inactive or abandoned site. (R.S. 47:822)

Interest

1.5 percent per month.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled "Interest and Penalties."

In addition, R.S. 47:827(B) provides that corporations who fail to properly file returns and remit the tax due will be fined up to \$100,000 and individuals will be fined up to \$10,000 or imprisoned for up to one year, or both.

Forms

- R-5210 Hazardous Waste Disposal Tax Return
- R-5211 Schedule A (for R-5210), Waste Generated and Disposed or Stored Over 90 Days for Disposal at the Same Site
- R-5212 Schedule B (for R-5210), Waste Generated and Disposed or Stored Over 90 Days for Disposal at Another Site
- R-5213 Schedule C (for R-5210), Waste Sent to or Received from Another Site
- R-5215 Schedule E (for R-5210), Waste Imported into Louisiana
- R-5216 Schedule D (for R-5210), Extremely Hazardous Waste Generated and Disposed or Stored over 90 days

Assistance

Excise Taxes Section
 Taxpayer Services Division
 Louisiana Department of Revenue
 Post Office Box 201
 Baton Rouge, LA 70821•0201
 225•219•7656 (Assistance and Forms)

Hotel Occupancy Tax and Additional Paid Occupancy Tax

Who must file

Any establishment 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 to transient guests, if the establishment consists of six or more guest rooms whether they are under one roof or consist of separate structures, cabins, or cottages must file a tax return.

Rate of tax

In Orleans and Jefferson parishes:

- 4% – Louisiana Stadium and Exposition District Room Occupancy Tax

In Orleans Parish only:

- 3% – Ernest N. Morial New Orleans Exhibition Hall Authority Tax
- 50 cents – per night for hotels with 10 to 299 rooms
- \$1.00 – per night for hotels with 300 to 999 rooms
- \$2.00 – per night for hotels with 1,000 or more rooms

Date tax due

Returns and payments must be filed or transmitted to the Secretary of Revenue on or before the 20th of the month following the close of each reporting period.

Exemptions

1. Hotel rooms rented to the same occupant for a period of 30 or more consecutive calendar days.
2. Hotel rooms rented for less than \$3 a day.

Vendor's compensation

Two percent of the amount due on Louisiana Stadium and Exposition District Room Occupancy Tax.

One percent of the amount due on Ernest N. Morial New Orleans Exhibition Hall Authority Tax.

Vendor's compensation is only allowed if the amount due was not delinquent at the time of payment.

Penalties and enforcement

If any operator fails to make a report and pay the tax, or if the operator makes a grossly incorrect report or a report that is false or fraudulent, the Secretary will make an estimate of the rentals or fees of the operator for the taxable period, and the Secretary will assess and collect the tax and any interest and penalty that may have accrued. The assessment will be considered correct and the burden to show the contrary will be upon the operator. If the estimate and assessment require an examination of books, records, or documents, or an audit, then the Secretary will add the cost of the examination, and any penalties to the assessment. Any costs and penalties collected will be remitted to the District.

Any person liable for these taxes, interest, and penalties

who sells the business or quits the business must make a final return and payment within 15 days after the date of selling or quitting the business. The successor, successors, or assignees, if any, must withhold a sufficient sum of the purchase money to cover the amount of any taxes, interest, and penalties due and unpaid until the former owner produces a receipt from the Secretary showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business fails to withhold purchase money as provided above, the purchaser will be personally liable for the payment of the taxes, interest, and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assignees.

Forms

R-1029DS Hotel and Motel Sales Tax Return
R-1325 New Orleans Exhibition Hall Authority
 Additional Hotel Room Occupancy and
 Food and Beverage Tax Return

Assistance

Sales Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7356 (Assistance)
225•219•2113 (Forms)

Corporation Income Tax

R.S. 47:287.2-287.785

Who must file

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 file an income tax return. Corporations that obtain a ruling of exemption from the Internal Revenue Service must submit a copy of the ruling to the Department to obtain an exemption.

Rate of Tax

Corporations will pay tax on net income computed at the following rates:

- Four percent on the first \$25,000 of net income
- Five percent on the next \$25,000
- Six percent on the next \$50,000
- Seven percent on the next \$100,000
- Eight percent on the excess over \$200,000

Nonrefundable Credits:

1. New Jobs—Employers are allowed a tax credit for hiring new employees for jobs in the state that did not previously exist. The credit is calculated by multiplying the number of new eligible employees for the tax year by one of the following amounts:
 - a. \$100 per eligible new employee;
 - b. \$200 if the eligible employee is economically disadvantaged; or
 - c. \$225 if the eligible employee is a resident of a neighborhood with an unemployment rate of 10 percent or more.

The credit that may be claimed for a tax year is limited to 50 percent of the employer's tax liability and is calculated by adding the previous years' carryover to the current year's credit. Taxpayers receiving incentive tax credits under the Louisiana Quality Jobs Program (R.S. 51:2451 et seq.) are not eligible to receive this tax credit. (R.S. 47:34, R.S. 47:287.34, and R.S. 47:287.749)

2. Neighborhood Assistance—The Commissioner of Administration may allow a tax credit of up to 70 percent of contributions for providing neighborhood assistance, job training, and education for individuals, community services, crime prevention, etc. The commissioner determines the projects that qualify and the amount of the credit. Taxpayers receiving incentive tax credits under the Louisiana Quality Jobs Program (R.S. 51:2451 et seq.) are not eligible to receive this tax credit. (R.S. 47:35, R.S. 47:287.34, and R.S. 47:287.753)
3. Contributions to educational institutions—Taxpayers who donate computer equipment to educational institutions are allowed a credit of 40 percent of the equipment's value. (R.S. 47:37)
4. Conversion to alternative fuels—A credit is allowed for converting vehicles to alternative fuels for 20 percent of the cost of the qualified clean-burning motor vehicle fuel property (R.S. 47:38)
5. Insurance Company Premium Tax—Insurance companies are allowed a credit for any insurance premium taxes paid during the preceding 12 months. (R.S. 47:227)
6. Refunds by Utilities—Utilities are allowed to take an income tax credit in lieu of a deduction from gross income for income tax increases that result because of the denial of a proposed rate increase. The net operating loss provisions of R.S. 47:287.86 have replaced the benefit of this credit. (R.S. 47:265 and R.S. 47:287.664)
7. Hiring Eligible Re-entrants—A credit is allowed for hiring, in full-time jobs, eligible re-entrants who have been convicted of a felony and who have successfully completed the Intensive Incarceration Program under R.S. 15:574.4. The credit is \$150 per eligible re-entrant and the credit cannot exceed 50

- percent of the tax liability. Taxpayers receiving incentive tax credits under the Louisiana Quality Jobs Program (R.S. 51:2451 et seq.) are not eligible to receive this tax credit. (R.S. 47:287.748)
8. Bone Marrow Donor Program—An employer is allowed a tax credit for 25 percent of the expenses associated with bone marrow donor program. [R.S. 47:297(I)]
 9. Employing first-time drug offenders—Employers are allowed a credit for employing certain first time drug offenders. The credit is \$200 per qualifying employee limited to two years per employee. [R.S. 47:297(K)]
 10. Motion picture employment—A motion picture production company may be entitled to a tax credit for employment of Louisiana residents in the production of a qualified motion picture. The credit is a percentage of the total payroll for residents employed based on the total production costs in Louisiana. (R.S. 47:1125.1)
 11. Employment of the Previously Unemployed—Employers may be eligible for a \$750 credit per qualifying employee for hiring the previously unemployed. (R.S. 47:6004)
 12. Motion Picture Investor—Louisiana domiciled taxpayers are allowed a tax credit for certain investments in motion pictures with substantial Louisiana content. The credit is for 10 to 15 percent of the investment depending on amount invested. (R.S. 47:6007)
 13. Donations to Assist Qualified Playgrounds—Taxpayers are allowed tax credit for donations to assist playgrounds in economically depressed areas. The credit, which is the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated, may only be taken in the tax period in which the donation is made. (R.S. 47:6008)
 14. Louisiana Basic Skills Training—Employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level may be entitled to a credit of \$250 per participating employee. (R.S. 47:6009)
 15. New Markets—A tax credit is allowed for investments in qualified low-income community development entities (CDEs). The total tax credits that may be allowed for all taxpayers during any tax year cannot exceed \$5 million. Before claiming the tax credit, investors must make application to the Department and the credits will be allocated on a first-come, first-served basis. This credit is effective for tax years beginning on or after September 1, 2002, and is null and void on August 31, 2006. (R.S. 47:6016)
 16. Rehabilitation of historic structures—A tax credit is allowed for the eligible costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development district. The credit is 25 percent of the cost and expenses up to \$250,000 per structure. This credit is effective for the period July 1, 2002, through December 31, 2004. (R.S. 47:6019)
 17. Louisiana Capital Companies—Taxpayers are allowed a tax credit for 35 percent of their cash investment in a certified Louisiana capital company. The total annual tax credit for all investors is limited to \$2 million and will be allocated to applicants. (R.S. 51:1924)
 18. Donation to the Dedicated Research Investment Fund—Taxpayers are allowed a credit for 35 percent of cash donations of \$200,000 or more to the Dedicated Research Investment Fund. (R.S. 51:2203)

Refundable Credits:

1. Ad valorem taxes on inventory—A credit is allowed for ad valorem taxes paid to political subdivisions of Louisiana on inventory held by manufacturers, distributors, and retailers. The tax credit is claimed for the income tax period in which the inventory tax is paid and the taxpayer must attach copies of the property tax assessments and cancelled checks evidencing payment of the taxes to the tax return. (R.S. 47:6006)
2. Ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters—A credit is allowed for ad valorem taxes paid without protest to political subdivisions on vessels in Outer Continental Shelf Lands Act Waters as certified to the assessor pursuant to R.S. 47:1956(B) within the calendar year immediately preceding the taxable year of assessment of the vessel. (R.S. 47:6006.1)
3. Ad valorem taxes paid by telephone companies—A credit is allowed for 40 percent of the total ad valorem taxes paid to Louisiana political subdivisions by telephone companies on their public service properties. The credit is effective for income tax periods ending on or after December 31, 2001. (R.S. 47:6014)
4. Purchases from a Private Sector Prison Industry Enhancement contractor—A tax credit is allowed for the state sales and use taxes paid on purchases of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor. PIE contractors use inmate labor to produce items for sale and then pay 30 percent of the salary paid to the inmates back to the state. This credit is effective for tax years beginning after December 31, 2002. (R.S. 47:6018)

Tax Exemption Contracts:

1. The Atchafalaya Trace Heritage Area Development Zone Tax Exemption Contracts—The Board of Commerce and Industry may enter into five-year contracts with heritage-based cottage industry concerns located in the development zone to grant tax credits to promote economic development and the creation of new jobs. Credits may be granted for \$750 for the business and \$750 for each new development zone resident employee. The development zone covers the 13 parishes of St. Mary, Iberia, St. Martin, St. Landry, Avoyelles, Pointe Coupee, Iberville, Assumption, Terrebonne, Lafayette, West Baton Rouge, Concordia, and East Baton Rouge. (R.S. 25:1226.4)
2. Biomedical Research and Development Parks—The Louisiana Board of Commerce and Industry, with the approval of the Governor, may enter into five-year contracts with medical concerns located or to be located in the biomedical research and development park to grant tax credits. Each contract may be renewed for periods of up to five years. (R.S. 46:813.1 and R.S. 17:3389)
3. Tax Equalization—The Louisiana Board of Commerce and Industry, with the approval of the Governor, may grant companies that locate new headquarters or new manufacturing, warehouse, or distribution establishments in the state various state tax exemptions to equalize the taxes paid to Louisiana with the taxes that would be paid to another state where the company is located or is contemplating locating. (R.S. 47:3202)

4. **Manufacturing Establishments**—The Board of Commerce and Industry, with the approval of the Governor and the Legislative Budget Committee, can grant exemptions to new or existing manufacturing businesses. Taxpayers receiving incentive tax credits under the Louisiana Quality Jobs Program (R.S. 51:2451 et seq.) are not eligible to receive this tax credit. (R.S. 47:4305)
5. **Research and Development**—The Department of Economic Development may award tax credits to qualified taxpayers for increasing research activities in the state. Any taxpayer who claims a federal tax credit under 26 U.S.C.A. §41(a) is eligible for the state tax credit. (R.S. 47:6015)
6. **Enterprise Zones**—The Board of Commerce and Industry, with the approval of the Governor, may grant tax credits to businesses that locate in areas designated as enterprise zones. A new-jobs credit is \$2,500 (\$5,000 for the aviation, aerospace, and motor vehicle parts manufacturing industries) per qualifying new employee. (R.S. 51:1782)
7. **Technology Commercialization Credit Program**—A tax credit, which is administered by the Department of Economic Development, is allowed for investments in the commercialization of Louisiana technology in the state. The credit is for 15 percent of the investment in machinery and equipment and all expenditures associated with obtaining the rights to use or the use of technology, including fees related to patents, copyrights, and licenses. This credit is effective for income tax years beginning after December 31, 2002. (R.S. 51:2354)
8. **Louisiana Quality Jobs Program**—A credit under the Louisiana Quality Jobs Program, for individuals employed in new direct jobs that offer a basic health benefit plan. Qualifying establishments must enter into a contract with the Department of Economic Development. (R.S. 51:2451 et seq.)

Date tax due

Returns and payments are due on or before the 15th day of the fourth month following the close of an accounting period (April 15 for a calendar year).

Extension of time to file returns

The Secretary may grant a reasonable extension of time to file the combined corporate income and franchise tax returns not to exceed seven months from the due date of the return or the extended due date of the federal income tax return, whichever is later. A copy of the extension request granted by the Internal Revenue Service must be attached to your Louisiana return.

Declaration of estimated tax

Any corporation that can reasonably expect its estimated tax for the taxable year to be \$1,000 or more must file a declaration of estimated tax and pay installments of the tax according to a schedule shown on the declaration voucher. Underpayment of or failure to pay estimated tax may result in an additional amount due determined at the rate of 12 percent annually on the amount underpaid.

Date payment due

Any tax not previously remitted by declaration must be paid on or before the original due date of the return. However, if the return is filed before the due date, payment must be made at that time.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply therewith. Specific penalties and amounts are described in this booklet under the section titled “Interest and Penalties.”

Forms

| | |
|-------------|--|
| CIFT-620 | Corporation Income and Franchise Tax Return Booklet |
| CIFT-620A | Corporation Apportionment and Allocation Schedules |
| CIFT-620ES | Estimated Income Tax Declaration Voucher |
| CIFT-620EXT | Application for Extension of Time to File Corporation Income and Franchise Tax Return |
| R-6701 | Request for a Tentative Refund Resulting from the Election to Carryback a Net Operating Loss (CIT-624) |

Assistance

Corporation Income and Franchise Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•0067 (Assistance)
225•219•2113 (Forms)

Income Tax on Estates and Trusts

R.S. 47:21-285 and R.S. 47:300.1-300.11

Who must file

Every resident estate or trust and every nonresident estate or trust deriving income from Louisiana must file a fiduciary income tax return. Grantor trusts as defined in R.S. 47:187 are required to file only if part of the income is taxable to the trust or if there are nonresident beneficiaries. In a grantor trust, the trust is ignored to the extent that the grantor can be the beneficiary. The grantor is taxed as if he had never put the assets in trust.

A resident estate is the estate of a decedent who at death was domiciled in the state. A resident trust is a trust or portion of a trust created by last will and testament of a decedent who at death was domiciled in the state. Any other trust is considered a resident trust if the trust instrument provides that the trust is governed by the laws of the State of Louisiana. If the trust instrument is silent with regard to the designation of the governing law, then the trust will be considered a resident trust only if the trust is administered in the state.

A nonresident estate or trust would be any estate or trust that is not considered a resident estate or trust. Estates and trusts located outside the United States that derive income from Louisiana sources will be taxed in the same manner as other nonresident estates or trusts even if the estate or trust is not required to file a federal fiduciary return. These estates or trusts may elect to be taxed at the rate of five percent on total gross income from Louisiana sources.

Rate of tax

Fiduciaries are taxed on net income computed at the following rates:

- 2 percent on the first \$10,000
- 4 percent on the next \$40,000
- 6 percent on the excess over \$50,000

Adjustment to Income

Additions:

1. Interest income not reported on the federal return— Louisiana resident estates or trust must add interest income not reported on the federal return to the state taxable income if the interest was received from obligations of a state or political subdivision of a state other than Louisiana and the obligations were purchased on or after January 1, 1980. [R.S. 47:300.6(B)(1)(a)]
2. Income taxes paid to any state or political or municipal subdivision within the taxable year. [R.S. 47:300.6(B)(1)(b)]

Subtractions:

1. Income that is exempt from taxation under the laws of Louisiana or that Louisiana is prohibited from taxing by the constitution or laws of the United States. [R.S. 47:300.6(B)(2)(a)]
2. Deductions from gross income or cost or percentage depletion. [R.S. 47:300.6(B)(2)(b)]
3. An exemption amount, that when combined with the federal exemption amounts allowed under 26 U.S.C. 642(b) used to calculate federal taxable income, totals \$2,500. [R.S. 47:300.6(B)(2)(c)]
4. S Bank shareholder income exclusion— For taxable periods beginning after December 31, 2002, an S Bank shareholder may exclude the income reported on Form 1120S Schedule K-1, which is attributable to the net earnings used to compute the S Bank's shares tax as provided in R.S. 47:1967. [R.S. 47:300.6(B)(2)(d)]

Nonrefundable Credits:

1. Credit for taxes paid to other states—Taxpayers who were residents of Louisiana for the entire year are allowed a credit for the taxes paid to other states. (R.S. 47:33)
2. Contributions to educational institutions—Taxpayers who donate computer equipment to educational institutions are allowed a credit of 40 percent of the equipment's value. (R.S. 47:37)
3. Conversion to alternative fuels—A credit is allowed for converting vehicles to alternative fuels for 20 percent of the cost of the qualified clean-burning motor vehicle fuel property (R.S. 47:38)
4. Motion picture employment—A motion picture production company may be entitled to a tax credit for employment of Louisiana residents in the production of a qualified motion picture. The credit is a percentage of the total payroll for residents employed based on the total production costs in Louisiana. (R.S. 47:1125.1)
5. Employment of the Previously Unemployed—Employers may be eligible for a \$750 credit per qualifying employee for hiring the previously unemployed. (R.S. 47:6004)
6. Motion Picture Investor—Louisiana domiciled taxpayers are allowed a tax credit for certain investments in motion pictures with substantial Louisiana content. The credit is for 10 to 15 percent of the investment depending on amount invested. (R.S. 47:6007)
7. Donations to Assist Qualified Playgrounds—Taxpayers are allowed tax credit for donations to assist playgrounds in economically depressed areas. The credit, which is the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated, may only be taken in the tax period in which the donation is made. (R.S. 47:6008)
8. Louisiana Basic Skills Training—Employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level may be entitled to a credit of \$250 per participating employee. (R.S. 47:6009)
9. New Markets—A tax credit is allowed for investments in qualified low-income community development entities (CDEs). The total tax credits that may be allowed for all taxpayers during any tax year cannot exceed \$5 million. Before claiming the tax credit, investors must make application to the Department and the credits will be allocated on a first-come, first-served basis. This credit is effective for tax years beginning on or after September 1, 2002, and is null and void on August 31, 2006. (R.S. 47:6016)
10. Rehabilitation of historic structures—A tax credit is allowed for the eligible costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development district. The credit is 25 percent of the cost and expenses up to \$250,000 per structure. This credit is effective for the period July 1, 2002, through December 31, 2004. (R.S. 47:6019)
11. Louisiana Capital Companies—Taxpayers are allowed a tax credit for 35 percent of their cash investment in a certified Louisiana capital company. The total annual tax credit for all investors is limited to \$2 million and will be allocated to applicants. (R.S. 51:1924)
12. Donation to the Dedicated Research Investment Fund—Taxpayers are allowed a credit for 35 percent of cash donations of \$200,000 or more to the Dedicated Research Investment Fund. (R.S. 51:2203)

Refundable Credits:

1. Ad valorem taxes on inventory—A credit is allowed for ad valorem taxes paid to political subdivisions of Louisiana on inventory held by manufacturers, distributors, and retailers. The tax credit is claimed for the income tax period in which the inventory tax is paid and the taxpayer must attach copies of the property tax assessments and cancelled checks evidencing payment of the taxes to the tax return. (R.S. 47:6006)
2. Ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters—A credit is allowed for ad valorem taxes paid without protest to political subdivisions on vessels in Outer Continental Shelf Lands Act Waters as certified to the assessor pursuant to R.S. 47:1956(B) within the calendar year immediately preceding the taxable year of assessment of the vessel. (R.S. 47:6006.1)
3. Ad valorem taxes paid by telephone companies—A credit is allowed for 40 percent of the total ad valorem taxes paid to Louisiana political subdivisions by telephone companies on their public service properties. The credit is effective for income tax periods ending on or after December 31, 2001. (R.S. 47:6014)
4. Purchases from a Private Sector Prison Industry Enhancement contractor—A tax credit is allowed for the state sales and use taxes paid on purchases of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor. PIE contractors use inmate labor to produce items for sale and then pay 30 percent of the salary paid to the inmates back to the state. This credit is effective for tax years beginning after December 31, 2002. (R.S. 47:6018)

Tax Exemption Contracts

1. The Atchafalaya Trace Heritage Area Development Zone Tax Exemption Contracts—The Board of Commerce and Industry may enter into five-year contracts with heritage-based cottage industry concerns located in the development zone to grant tax credits to promote economic development and the creation of new jobs. Credits may be granted for \$750 for the business and \$750 for each new development zone resident employee. The development zone covers the 13 parishes of St. Mary, Iberia, St. Martin, St. Landry, Avoyelles, Pointe Coupee, Iberville, Assumption, Terrebonne, Lafayette, West Baton Rouge, Concordia, and East Baton Rouge. (R.S. 25:1226.4)
2. Biomedical Research and Development Parks—The Louisiana Board of Commerce and Industry, with the approval of the Governor, may enter into five-year contracts with medical concerns located or to be located in the biomedical research and development park to grant tax credits. Each contract may be renewed for periods of up to five years. (R.S. 46:813.1 and R.S. 17:3389)
3. Tax Equalization—The Louisiana Board of Commerce and Industry, with the approval of the Governor, may grant companies that locate new headquarters or new manufacturing, warehouse, or distribution establishments in the state various state tax exemptions to equalize the taxes paid to Louisiana with the taxes that would be paid to another state where the company is located or is contemplating locating. (R.S. 47:3202)

4. **Manufacturing Establishments**—The Board of Commerce and Industry, with the approval of the Governor and the Legislative Budget Committee, can grant exemptions to new or existing manufacturing businesses. Taxpayers receiving incentive tax credits under the Louisiana Quality Jobs Program (R.S. 51:2451 et seq.) are not eligible to receive this tax credit. (R.S. 47:4305)
5. **Research and Development**—The Department of Economic Development may award tax credits to qualified taxpayers for increasing research activities in the state. Any taxpayer who claims a federal tax credit under 26 U.S.C.A. §41(a) is eligible for the state tax credit. (R.S. 47:6015)
6. **Enterprise Zones**—The Board of Commerce and Industry, with the approval of the Governor, may grant tax credits to businesses that locate in areas designated as enterprise zones. A new-jobs credit is \$2,500 (\$5,000 for the aviation, aerospace, and motor vehicle parts manufacturing industries) per qualifying new employee. (R.S. 51:1782)
7. **Technology Commercialization Credit Program**—A tax credit, which is administered by the Department of Economic Development, is allowed for investments in the commercialization of Louisiana technology in the state. The credit is for 15 percent of the investment in machinery and equipment and all expenditures associated with obtaining the rights to use or the use of technology, including fees related to patents, copyrights, and licenses. This credit is effective for income tax years beginning after December 31, 2002. (R.S. 51:2354)
8. **Louisiana Quality Jobs Program**—A credit under the Louisiana Quality Jobs Program, for individuals employed in new direct jobs that offer a basic health benefit plan. Qualifying establishments must enter into a contract with the Department of Economic Development. (R.S. 51:2451 et seq.)

Date tax due

Returns and payments are due on the 15th day of the fifth month after the close of the taxpayer's fiscal period. For calendar-year taxpayers, the due date is May 15.

Extension of time to file returns

Taxpayers that have requested an automatic extension of time to file their federal fiduciary income tax return will be granted the same extension to file their state return if a copy of the federal extension request is attached to the state return. Requests for additional extensions should be directed to the Taxpayer Services Division, Personal Income Tax Section.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled "Interest and Penalties."

Forms

IT-541 Fiduciary Income Tax Return and
Instruction Booklet

Assistance

Personal Income Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•0102 (Assistance)
225•219•2113 (Forms)

Individual Income Tax

R.S. 47:21-285 and R.S. 47:290-299

Who must file

1. Residents or part-year residents of Louisiana, or nonresidents with income from Louisiana sources who are required to file a federal income tax return must file a Louisiana Tax Return.
2. Taxpayers who have overpaid their tax through withholding or declaration of estimated tax must file a return to obtain a refund or credit.
3. Military personnel whose domicile (home of record) is Louisiana and who are required to file a federal income tax return must file a return and report all of their income regardless of where they were stationed. Credit against Louisiana tax may be taken for any net income tax paid to another state on nonmilitary income and income earned by the spouse, provided the income was included on the Louisiana return.

Nonresident and individuals who were part-year residents must report their income from all sources for the period during which they were a resident, plus all income from Louisiana sources for the period they were not a resident.

Date tax due

Returns and payments are due on the 15th day of the fifth month after the close of the taxpayer's fiscal year. For calendar-year filers, the tax is due on May 15.

Extension of time to file returns

Taxpayers who have requested an automatic extension of time to file their federal income tax return will be granted the same extension to file their state return if a copy of the federal extension request is attached to the state return. Requests for additional extensions should be directed to the Taxpayer Services Division, Personal Income Tax Section.

Determination of tax

The tax is determined using tax tables furnished by the Louisiana Department of Revenue. The tables use federal adjusted gross income less federal itemized deductions that exceed the federal standard deduction amount and federal income tax as a reference point. The tables are based on the following:

1. Rate of tax
 - a. Single, married filing separately, or head of household:
 - First \$12,500 – 2 percent
 - Next \$12,500 – 4 percent
 - Over \$25,000 – 6 percent
 - b. Married filing jointly or qualified surviving spouse:
 - First \$25,000 – 2 percent
 - Next \$25,000 – 4 percent
 - Over \$50,000 – 6 percent
2. Personal exemption – Standard deduction
 - a. Single individual – \$4,500
 - b. Married-joint return and a qualified surviving spouse – \$9,000
 - c. Married-separate return – \$4,500
 - d. Head of household – \$9,000
3. Dependency deduction
 - a. \$1,000 for each dependent
 - b. \$1,000 for taxpayer and/or spouse who is over 65 years old
 - c. \$1,000 for taxpayer and/or spouse who is blind

Adjustments to Income

1. Interest income and dividends not reported on the federal return—Individuals filing as a Louisiana resident must add interest income and dividends not reported on their federal return to their state taxable income the interest was received from obligations of a state or political subdivision of a state other than Louisiana and the obligations were purchased on or after January 1, 1980. [R.S. 47:293(6)(a)]
2. Interest on Louisiana state or local government obligations—Individuals can exclude interest received on Louisiana state or local government obligations from their state taxable income. (R.S. 47:48)
3. Federal income tax—Individuals may deduct the amount of federal income tax paid on income taxed by Louisiana from their state taxable income. [R.S. 47:293(6)(a)(ii)]
4. Interest and dividends from U.S. government obligations—Individuals can exclude interest and dividend income from U.S. government obligations from their state taxable income. [R.S. 47:293(6)(a)(iii)]
5. State employees, teachers, and other state and local retirement benefits exclusion—Individuals receiving retirement benefits from certain state and local retirement systems can exclude those benefits from their state taxable income. (Various Statutes)
6. Federal retirement benefits exclusion—Individuals receiving federal retirement benefits including military retirement benefits can exclude those benefits from their state taxable income. (R.S. 47:44.2)
7. Retirement income exclusion—Individuals 65 years of age or older can exclude \$6,000 of retirement pension or annuity income each year from their state taxable income. [R.S. 47:44.1(A)]
8. Social Security benefits taxed on federal return—Individuals may exclude Social Security benefits taxed on their federal return from their state taxable income. (R.S. 47:44.2)
9. Income earned or received by a tribal member living on a reservation—Tribal members living on a reservation or land held in trust for the tribe may exclude income derived from sources within the boundaries of the tribal land or outside the State of Louisiana from their state taxable income. Income from services performed outside the boundaries of the tribal land, but within the State of Louisiana; income earned by nontribal members working within the boundaries of tribal land; and income earned by a tribal members living off the reservation are all taxable. [R.S. 47:293(6)(a)(iii)]
10. Adaptive home improvements for the disabled—Individuals with a permanent physical or mental impairment that substantially limits one or more major life activities whose gross family income is \$50,000 or less, may deduct any expenses incurred for adaptations to the individual's primary residence made necessary by the disability from their state taxable income. The deduction is limited to \$5,000. (R.S. 47:59.1)
11. Disability income exclusion—Disabled individuals can exclude \$6,000 of disability income each year from their state taxable income. The disability income must be payment for permanent total disability as provided for in R.S. 23:1221(2) and individuals claiming exemptions for the blind, loss of one or more limbs, mental retardation, or deafness as provided by R.S. 47:79(A)(2) are not eligible for this exclusion. [R.S. 47:44.1(B)]
12. S Bank shareholder income exclusion—For taxable periods beginning after December 31, 2002, an S Bank shareholder may exclude the income reported on Form 1120S Schedule K-1, which is attributable to the net earnings used to compute the S Bank's shares tax as provided in R.S. 47:1967. (R.S. 47:297.3)

13. Louisiana Student Tuition Assistance and Revenue Trust (START) Program contribution—For tax years beginning on and after January 1, 2001, individuals can deduct the amount deposited in an education savings account as provided in R.S. 17:3095(A)(1)(b), and any accrued interest from their state taxable income. However, any deposits or interest withdrawn for purposes other than paying qualified higher education expenses, as defined in R.S. 17:3092(10) must be included in state taxable income. [R.S. 47:293(6)(a)(vi)]
 14. Certain compensation paid to military personnel—For tax years beginning after December 31, 2002, and ending before January 1, 2005, military individuals on full time active duty for 120 consecutive days or more, can exclude \$30,000 in military income from their state taxable income. [R.S. 47:293(6)(e)]
- Nonrefundable Credits:**
1. Credit for taxes paid to other states—Taxpayers who were residents of Louisiana for the entire year are allowed a credit for the taxes paid to other states. (R.S. 47:33)
 2. Contributions to educational institutions—Taxpayers who donate computer equipment to educational institutions are allowed a credit of 40 percent of the equipment's value. (R.S. 47:37)
 3. Conversion to alternative fuels—A credit is allowed for converting vehicles to alternative fuels for 20 percent of the cost of the qualified clean-burning motor vehicle fuel property (R.S. 47:38)
 4. Disability credits—A \$100 credit is allowed for any taxpayer, taxpayer's spouse, or dependent who is deaf, blind, mentally incapacitated, or has lost the use of one or more limbs. Only one credit is allowed per person. [R.S. 47:297(A)]
 5. Federal credits—A credit is allowed for 10 percent of the federal income tax credit claimed for the elderly, contributions to candidates for public office, investments, foreign taxes, work incentives, jobs, and residential energy. The credit is limited \$25. [R.S. 47:297(B)]
 6. Fuels used by commercial fishing boats—A credit is allowed for gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. [R.S. 47:297(C)]
 7. Family Responsibility Program Credit—Individuals are allowed a credit for one-third of the amount contributed in a family responsibility program under the provisions of R.S. 46:449. The credit cannot exceed \$200 per year. [R.S. 47:297(F)]
 8. Small town doctors and dentists—Doctors and dentists who establish and maintain an office within certain small towns and agree to practice for a period of at least three years are allowed a \$5,000 credit, limited to the amount of tax due. The tax credit is available for five years. [R.S. 47:297(H)]
 9. Bone Marrow Donor Program—An employer is allowed a tax credit for 25 percent of the expenses associated with bone marrow donor program. [R.S. 47:297(I)]
 10. Law enforcement education—Certain law enforcement officers and Department of Public Safety and Department of Corrections employees are allowed a credit for postsecondary education expenses incurred in pursuit of an undergraduate degree related to law enforcement. The credit is for the amount of the educational expenses, limited to the taxpayer's tax liability or \$750, whichever is less. [R.S. 47:297(J)]

11. Employing first-time drug offenders—Employers are allowed a credit for employing certain first time drug offenders. The credit is \$200 per qualifying employee limited to two years per employee. [R.S. 47:297(K)]
12. Bulletproof vests—Qualified law enforcement officers and certain employees of the Departments of Public Safety and the Department of Corrections are allowed a credit for the purchase of a bulletproof vest. The credit is limited to the purchase price of the bulletproof vest or \$100, whichever is less. [R.S. 47:297(L)]
13. Employment related expenses for maintaining a household for certain disabled dependents—Taxpayers who maintain a household that includes one or more dependents who are physically or mentally incapable of caring for themselves may take a tax credit for a percentage of employment-related expenses allowed by Section 21 of the Internal Revenue Code. Any tax credit that is not used by the taxpayer in a particular year may be carried forward and offset against the taxpayer's tax liability for the next tax year. (R.S. 47:297.2)
14. Child Care—Resident taxpayers are allowed a percentage of their federal childcare credit as a credit against their state tax depending on the taxpayer's adjusted gross income. (R.S. 47:297.4)
15. Motion picture employment—A motion picture production company may be entitled to a tax credit for employment of Louisiana residents in the production of a qualified motion picture. The credit is a percentage of the total payroll for residents employed based on the total production costs in Louisiana. (R.S. 47:1125.1)
16. Employment of the Previously Unemployed—Employers may be eligible for a \$750 credit per qualifying employee for hiring the previously unemployed. (R.S. 47:6004)
17. Motion Picture Investor—Louisiana domiciled taxpayers are allowed a tax credit for certain investments in motion pictures with substantial Louisiana content. The credit is for 10 to 15 percent of the investment depending on amount invested. (R.S. 47:6007)
18. Donations to Assist Qualified Playgrounds—Taxpayers are allowed tax credit for donations to assist playgrounds in economically depressed areas. The credit, which is the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated, may only be taken in the tax period in which the donation is made. (R.S. 47:6008)
19. Louisiana Basic Skills Training—Employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level may be entitled to a credit of \$250 per participating employee. (R.S. 47:6009)
20. New Markets—A tax credit is allowed for investments in qualified low-income community development entities (CDEs). The total tax credits that may be allowed for all taxpayers during any tax year cannot exceed \$5 million. Before claiming the tax credit, investors must make application to the Department and the credits will be allocated on a first-come, first-served basis. This credit is effective for tax years beginning on or after September 1, 2002, and is null and void on August 31, 2006. (R.S. 47:6016)
21. Rehabilitation of historic structures—A tax credit is allowed for the eligible costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development district. The credit is 25 percent of the cost and expenses up to \$250,000 per structure. This credit is effective for the period July 1, 2002, through December 31, 2004. (R.S. 47:6019)

22. Louisiana Capital Companies—Taxpayers are allowed a tax credit for 35 percent of their cash investment in a certified Louisiana capital company. The total annual tax credit for all investors is limited to \$2 million and will be allocated to applicants. (R.S. 51:1924)
23. Donation to the Dedicated Research Investment Fund—Taxpayers are allowed a credit for 35 percent of cash donations of \$200,000 or more to the Dedicated Research Investment Fund. (R.S. 51:2203)
4. Purchases from a Private Sector Prison Industry Enhancement contractor—A tax credit is allowed for the state sales and use taxes paid on purchases of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor. PIE contractors use inmate labor to produce items for sale and then pay 30 percent of the salary paid to the inmates back to the state. This credit is effective for tax years beginning after December 31, 2002. (R.S. 47:6018)

Refundable Credits:

1. Ad valorem taxes on inventory—A credit is allowed for ad valorem taxes paid to political subdivisions of Louisiana on inventory held by manufacturers, distributors, and retailers. The tax credit is claimed for the income tax period in which the inventory tax is paid and the taxpayer must attach copies of the property tax assessments and cancelled checks evidencing payment of the taxes to the tax return. (R.S. 47:6006)
2. Ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters—A credit is allowed for ad valorem taxes paid without protest to political subdivisions on vessels in Outer Continental Shelf Lands Act Waters as certified to the assessor pursuant to R.S. 47:1956(B) within the calendar year immediately preceding the taxable year of assessment of the vessel. (R.S. 47:6006.1)
3. Ad valorem taxes paid by telephone companies—A credit is allowed for 40 percent of the total ad valorem taxes paid to Louisiana political subdivisions by telephone companies on their public service properties. The credit is effective for income tax periods ending on or after December 31, 2001. (R.S. 47:6014)
1. The Atchafalaya Trace Heritage Area Development Zone Tax Exemption Contracts—The Board of Commerce and Industry may enter into five-year contracts with heritage-based cottage industry concerns located in the development zone to grant tax credits to promote economic development and the creation of new jobs. Credits may be granted for \$750 for the business and \$750 for each new development zone resident employee. The development zone covers the 13 parishes of St. Mary, Iberia, St. Martin, St. Landry, Avoyelles, Pointe Coupee, Iberville, Assumption, Terrebonne, Lafayette, West Baton Rouge, Concordia, and East Baton Rouge. (R.S. 25:1226.4)
2. Biomedical Research and Development Parks—The Louisiana Board of Commerce and Industry, with the approval of the Governor, may enter into five-year contracts with medical concerns located or to be located in the biomedical research and development park to grant tax credits. Each contract may be renewed for periods of up to five years. (R.S. 46:813.1 and R.S. 17:3389)

Tax Exemption Contracts

3. Tax Equalization—The Louisiana Board of Commerce and Industry, with the approval of the Governor, may grant companies that locate new headquarters or new manufacturing, warehouse, or distribution establishments in the state various state tax exemptions to equalize the taxes paid to Louisiana with the taxes that would be paid to another state where the company is located or is contemplating locating. (R.S. 47:3202)
4. Manufacturing Establishments—The Board of Commerce and Industry, with the approval of the Governor and the Legislative Budget Committee, can grant exemptions to new or existing manufacturing businesses. Taxpayers receiving incentive tax credits under the Louisiana Quality Jobs Program (R.S. 51:2451 et seq.) are not eligible to receive this tax credit. (R.S. 47:4305)
5. Research and Development—The Department of Economic Development may award tax credits to qualified taxpayers for increasing research activities in the state. Any taxpayer who claims a federal tax credit under 26 U.S.C.A. §41(a) is eligible for the state tax credit. (R.S. 47:6015)
6. Enterprise Zones—The Board of Commerce and Industry, with the approval of the Governor, may grant tax credits to businesses that locate in areas designated as enterprise zones. A new-jobs credit is \$2,500 (\$5,000 for the aviation, aerospace, and motor vehicle parts manufacturing industries) per qualifying new employee. (R.S. 51:1782)
7. Technology Commercialization Credit Program—A tax credit, which is administered by the Department of Economic Development, is allowed for investments in the commercialization of Louisiana technology in the state. The credit is for 15 percent of the investment in machinery and equipment and all expenditures associated with obtaining the rights to use or the use of technology, including fees related to patents, copyrights, and licenses. This credit is effective for income tax years beginning after December 31, 2002. (R.S. 51:2354)
8. Louisiana Quality Jobs Program—A credit under the Louisiana Quality Jobs Program, for individuals employed in new direct jobs that offer a basic health benefit plan. Qualifying establishments must enter into a contract with the Department of Economic Development. (R.S. 51:2451 et seq.)

Withholding

Employer are required by law to withhold income tax for both residents and nonresidents employed in Louisiana except those exempt by statute. (See “Individual Income Tax Withholding” in this booklet.)

Declaration of estimated tax

Every individual whose Louisiana income tax liability can reasonably be expected to exceed \$1,000 (\$2,000 if joint declaration), after deducting all credits, must file an estimated tax declaration. Underpayment of or failure to pay estimated tax may result in an additional amount due at the rate of 12 percent annually on the amount underpaid.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled “Interest and Penalties.”

Forms

IT-540 Resident Individual Income Tax Return
 Schedule A Tax Credit Schedule
 Schedule D Donation Schedule
 Schedule E Adjustments to Income – Residents Only
 IT-540B Nonresident Individual Income Tax Return
 IT-540ES Declaration of Estimated Tax Voucher
 L-3 Employer’s Annual Reconciliation of
 Income Tax Withheld
 R-1300 Employee Withholding Exemption (L-4)
 L-1 Employer’s Return of Income Tax Withheld
 R-1306 Withholding Tables and Instructions for
 Employers
 R-1307 Exemption from Withholding (L-4E)
 R-6465 Extension of Time for Filing Louisiana
 Tax Returns

IT-565 Partnership Income Tax Return Booklet
 IT-565B Apportionment of Income for Out-of-State
 Income Received by Partner or Beneficiary
 who is a Nonresident
 IT-541 Fiduciary Income Tax Return Booklet

Income tax assistance

Personal Income Tax Section
 Taxpayer Services Division
 Louisiana Department of Revenue
 Post Office Box 201
 Baton Rouge, LA 70821•0201
 225•219•0102 (Income tax assistance)
 225•219•2113 (Income tax forms)
 225•219•0102 (Withholding tax assistance and forms)

Individual Income Tax Withholding

R.S. 47:111-115

Who is required to withhold income tax

Every employer who has resident or nonresident employees performing services (except employees exempt from income tax withholding) within Louisiana is required to withhold Louisiana income tax based on the employee's withholding exemption certificate. 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.

Who must file

Every employer who withheld or was required to withhold income tax from wages must file the employer's return of Louisiana state income tax withheld. Each employer who withholds from the combined wages of all employees less than \$500 per month is required to file on a quarterly basis. Each employer who withholds from the combined wages of all employees at least \$500 but less than \$2,000 per month is required to file on a monthly basis. Each employer who withholds from the combined wages of all employees \$2,000 per month or more must file on a semimonthly basis.

Rates of tax

Louisiana Administrative Code 61:I.1501 provides income tax withholding tables to be used for computing the proper amount to be withheld based on the employees income, filing status, and number of exemptions.

Date tax due

1. Quarterly returns and payments are due on the last day of the month following the close of the quarterly period.
2. Monthly returns and payments are due on the last day of the month following the close of the monthly period.
3. Semimonthly returns and payments are due on the 15th day of the month for taxes withheld on wages paid during the period between the 16th day and the last day of the previous month and are due on the last day of the month for taxes withheld on wages paid during the first 15 days of the same month.

Employer Reporting Requirements

On or before the first business day after February 27 of each year, or on or before the 30th day after the date on which the final payment of wages is made, every employer must file an Employer's Annual Reconciliation of Louisiana Income Tax Withheld (form L-3) along with all withholding tax statements for the year and a list of the amounts of income tax withheld as shown on the withholding tax statements. Employers filing returns with 250 or more withholding statements are required to file on magnetic media.

The withholding tax statement (form W-2) for a calendar year must be furnished to employees no later than January 31 following the year. However, if an employee leaves the service of the employer before the close of the calendar year and is not expected to return to work within the calendar year, the statement must be furnished to the employee not later than 30 days after the last payment of wages to the employee.

Employers must furnish the two designated copies (B and C) of form W-2 to each employee whose wages were subject to withholding or would have been subject to withholding if the employee had claimed no more than one withholding personal exemption. Even if no income tax was withheld, the employer must give a withholding statement to each employee whose wages (including sickness or injury payments made directly by the employer under wage continuation plans, and all remuneration whether paid in cash or otherwise, whether or not tax was withheld on such payments) in any payroll period exceeded the amount of one exemption as shown on the withholding tables.

Registration for filing

The CR-1 registration form should be submitted at least one month before opening for business or hiring employees, to ensure the timely receipt of proper forms for filing.

Exemptions

The exemption certificate must be signed by the employee and filed with the employer. Employers are required to allow withholding exemptions and credits to each employee according to the withholding exemption certificate, completed by the employee, which indicates the number of personal exemptions and credits for dependents. Personal exemptions of \$4,500 each may be claimed by the employee and spouse. Each withholding credit for dependents exempts \$1,000 of wages annually from withholding.

Exemptions from withholding

Payments for the following are not subject to withholding:

1. Agricultural labor
2. Domestic service in private homes, college clubs, fraternities, and sororities.
3. Services rendered as an employee of a foreign government.
4. Services performed by church ministers and members of religious orders performing required duties.
5. Services performed as a newspaper carrier by persons under 18 years of age.
6. Services performed by newspaper and magazine vendors under the circumstances specified in R.S. 47:111(A)(7).

7. Service not in the course of the employer's trade or business unless the cash remuneration is \$50 or more.
8. Noncash payment for services not in the course of the employer's trade or business.
9. Remuneration that is not considered taxable by the Internal Revenue Code.

Penalties

Severe penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled "Interest and Penalties."

Forms

- | | |
|---------|---|
| L-3 | Employer's Annual Reconciliation of Louisiana Income Tax Withheld |
| R-1300 | Employee's Withholding Exemption (L-4) |
| L-1 | Employer or Monthly Return of Income Tax Withheld |
| R-1306 | Withholding Tables and Instructions for Employers |
| R-1307 | Exemption from Withholding (L-4E) |
| R-16018 | Central Registration Booklet and Application (CR-1, booklet) |
| R-16019 | Central Registration Application (CR-1, flat) |

Assistance

Income Tax Withholding Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•0102 (Assistance)
225•219•2113 (Forms)

Inheritance Tax

R.S. 47:2401-2425

Who must file

A return must be filed for every succession, by or on behalf of all the heirs or legatees, in every case where inheritance tax is due or where the gross value of the deceased's estate is \$15,000 or more. [R.S. 47:2425(A)]

Rate of tax

The heirs or legatees pay tax on the taxable value of their inheritance, legacy, and donation or gift in contemplation of death, at the following rates determined by their relationship to the deceased:

- Direct descendants by blood or affinity or ascendants – Two percent of the first \$20,000 taxable value and three percent of the taxable value in excess of \$20,000.
- Collateral relations of the decedent (including brothers and sisters by affinity and their descendants) – Five percent of the first \$20,000 taxable value plus seven percent of the taxable value in excess of \$20,000.
- Stranger or nonrelated person – Five percent of the first \$5,000 taxable value plus 10 percent of the taxable value in excess of \$5,000.

Effective July 1, 1998, Acts 1997, No. 818 amended R.S. 47:2401 and enacted R.S. 47:2403(E) to provide that the tax rates shall be as follows:

1. For deaths occurring after June 30, 1998, and before July 1, 2001, the tax rates shall be reduced by 18 percent.
2. For deaths occurring after June 30, 2001, and before July 1, 2002, the tax rates shall be reduced by 40 percent.

3. For deaths occurring after June 30, 2002, and before July 1, 2003, the tax rates shall be reduced by 60 percent.
4. For deaths occurring after June 30, 2003, the tax rates shall be reduced by 80 percent.
5. For deaths occurring after June 30, 2004, the inheritance tax shall not apply when a judgement of possession is rendered or when a succession is judicially opened no later than the last day of the ninth month following the death of the decedent.

Taxable value is obtained by subtracting the allowed exemption amount from the actual value of the inheritance, legacy, and donation or gift in contemplation of death.

Date returns due

An inheritance tax return must be filed and taxes paid to the Secretary of Revenue within nine months after the death of the decedent in any instance when a tax is due or before filing a federal estate tax return.

Extension of time to file returns

For good and reasonable cause, the Secretary may grant an extension not to exceed 15 months from death. The requirement that the succession file a federal estate tax return will be considered reasonable cause. Also, an extension of time to file a federal estate tax return for the same decedent may be accepted as an extension of time to file a Louisiana inheritance tax return. A copy of the federal extension must be attached to the Louisiana return when it is filed.

Basis of tax

Except for the exemptions, the tax is imposed upon all property of every nature and kind included or embraced in any inheritance, legacy, or donation or gift made in contemplation of death, including all immovable property and all tangible movable property located in the state of Louisiana, whether owned or inherited by, or bequeathed, given, or donated to a resident or nonresident, and whether inherited, bequeathed, given, or donated under the laws of this state or of any other state or country. The tax is also imposed with respect to all movable property, tangible or intangible, owned by residents of Louisiana, wherever located. The tax is not imposed on the transfer of intangible movable property owned by a person not domiciled in this state at the time of his death.

Exemptions

A deduction is allowed from the actual value of an inheritance, legacy, and donation or gift in contemplation of death, for a specified amount based on the relationship of the recipient to the decedent at the time of death:

1. Direct descendants by blood or affinity and ascendants of decedent – \$25,000.
2. Collateral relations of the decedent including brothers or sisters by affinity and their descendants – \$1,000.
3. Strangers or nonrelated persons – \$500.
4. Charitable, religious, or educational institutions located within the state of Louisiana – exempt.
5. State of Louisiana or any incorporated municipality or other political subdivision thereof, for exclusively public purposes – exempt.

6. Charitable, religious, and educational institutions domiciled in another state are exempt to the extent that reciprocity exists in the other state.
7. Total value of inheritance, legacy, donation, or gift made in contemplation of death to a surviving spouse of a decedent if the time of death occurs during calendar year 1992 or thereafter.

Interest

Interest on delinquent taxes accrues at the rate of one-half percent per month beginning nine months after the death of decedent, and one percent per month beginning 12 months after the death of decedent.

Form

R-3318 Inheritance and Estate Transfer Tax Return
(IETT-100)

Assistance

Inheritance and Gift Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•0067 (Assistance and forms)

Liquors - Alcoholic Beverage Permits

R.S. 26:1-812

Who must apply

All persons in the business of dealing in beverages of high or low alcohol content must obtain an annual permit to conduct each separate manufacturing, wholesale, retail, or microbrewery.

Permits and fees

High Alcohol (more than 6 percent)

1. Manufacturers - \$1,000 for each establishment
2. Wholesalers - \$2,500 for each place of business
3. Retailers -
 - a. Class A - There are three types of Class A retail liquor permits:
 - 1) Class A - General:
 - a) \$200 for each place of business in any city in the state
 - b) \$100 for each place of business in a town, village, or unincorporated place
 - 2) Class A - Restaurant: \$200 for each establishment
 - 3) Class A - Special: \$200 for each facility
 - b. Class B - Package houses:
 - 1) \$100 for each place of business in any city in the state
 - 2) \$50 for each place of business in a town, village, or unincorporated place

- c. In addition to a permit, retailers must also pay a fee of \$100 for each \$100,000 of gross retail liquor sales, after the first \$100,000 of gross retail liquor sales, according to the following schedule:

| Gross Sales | Additional Fees |
|------------------------------|-----------------|
| \$0.00 to \$99,999.99 | -0- |
| \$100,000.00 to \$199,999.99 | \$100 |
| \$200,000.00 to \$299,999.99 | \$200 |
| \$300,000.00 to \$399,999.99 | \$300 |
| \$400,000.00 to \$499,999.99 | \$400 |
| \$500,000.00 to \$599,999.99 | \$500 |
| \$600,000.00 and over | \$600 |

4. Solicitors - \$5 each.

Low Alcohol (6 percent or less)

1. Wholesalers - \$1,000
2. Class A - Retailers - There are three types of Class A retail permits for beverages of low alcohol content:
 - a. Class A - General for sales for consumption on or off premises: \$70 for each place of business
 - b. Class A - Restaurant: \$70 for each establishment
 - c. Class A - Special: \$30 for each facility
3. Class B - Retailers for sales in sealed containers for transport and consumption off premises: \$70
4. Microbrewer - \$1,000
5. Manufacturers - \$1,000 per establishment

Date fees due

Permits must be obtained prior to commencing business. Fees for the annual permit renewal must be paid 30 days prior to the expiration of the permit. Renewals are staggered according to the parish where the business is located.

Expiration

| Month | Parishes |
|--------------|---|
| January | Ascension, East Baton Rouge |
| February | Jefferson |
| March | Allen, Beauregard, Calcasieu, Cameron, Jefferson Davis, Vermilion, Vernon |
| April | Plaquemines, St. Bernard, St. Charles, St. James, St. John |
| May | Orleans |
| June | None |
| July | Avoyelles, Evangeline, Iberville, Pointe Coupee, Rapides, St. Landry, West Baton Rouge |
| August | East Feliciana, Livingston, St. Helena, St. Tammany, Tangipahoa, Washington, West Feliciana |
| September | Bienville, Bossier, Caddo, Claiborne, DeSoto, Lincoln, Red River, Sabine, Webster |
| October | Acadia, Iberia, Lafayette, St. Martin |

| | |
|----------|--|
| November | Assumption, Lafourche, St. Mary, Terrebonne |
| December | Caldwell, Catahoula, Concordia, East Carroll, Franklin, Grant, Jackson, LaSalle, Madison, Morehouse, Natchitoches, Ouachita, Richland, Tensas, Union, West Carroll, Winn |

Penalties

Failure to obtain the appropriate permits or to renew annual permits 30 days before expiration will result in business closure.

Form

New Business Application Package

Assistance

Office of Alcohol and Tobacco Control
 Louisiana Department of Revenue
 Post Office Box 66404
 Baton Rouge, LA 70896-6404
 225•925•4041 (Assistance and forms)

Liquors - Alcoholic Beverage Tax

R.S. 26:341-423

Who must file

The dealer who first handles the alcoholic beverages in Louisiana is required to file a return and pay the taxes. If, for any reason, the dealer who first handles the taxable alcoholic beverages has escaped payment of the taxes, those taxes will be collected from any person in whose hands the taxable beverages are found.

In addition, any out-of-state manufacturer or retailer of sparkling or still wines that is authorized to sell and deliver direct to the consumer is required to file a return and pay the taxes.

Rate of tax

1. Beverages of high alcoholic content of more than 6 percent alcohol by volume (liquor and wine) are taxed as follows:
 - a. Liquor, \$.66 per liter
 - b. Sparkling wines, \$.42 per liter
 - c. Still wines:
 - 1) Alcoholic content not over 14 percent by volume, \$.03 per liter
 - 2) Alcoholic content over 14 percent but less than 24 percent by volume, \$.06 per liter
 - d. Native wines:
 - 1) Alcoholic content not over 14 percent by volume, \$.03 per liter
 - 2) Alcoholic content over 14 percent but less than 24 percent by volume, \$.06 per liter
- e. Malt beverages, \$10 per barrel (barrel to contain not more than 31 gallons; and at a like rate for fractional parts of a barrel)
2. Beverages of low alcoholic content (beer) handled in Louisiana are taxed at \$10 per barrel containing not more than 31 gallons. The tax is the same for fractional parts of a barrel.

The native wine tax is not assessed on native wines dispensed as free samples in quantities of not more than six ounces in the tasting room of a native winery.

Date tax due

Beverages of high alcoholic content (liquor and wine): Report must be filed and taxes paid on or before the 15th day of the month following the taxable month.

Beverages of low alcoholic content (beer): Report must be filed and taxes paid within 20 days after the end of each month.

Bond requirements

Every manufacturer or wholesaler of alcoholic beverages is required to furnish to the Secretary of Revenue a bond, certificate of deposit, or letter of credit in the minimum amount of \$10,000 for each type of permit held. For manufacturers or wholesalers of native wines, the bond required is \$5,000.

Exemptions

1. Patent, antiseptic, and toilet preparations. (R.S. 26:421)
2. Flavoring extracts, syrups, and food products. (R.S. 26:421)
3. Scientific, chemical, mechanical, and industrial products. (R.S. 26:421)
4. Wine used for religious purposes by any priest, rabbi, or other clergyman. (R.S. 26:421)
5. Alcoholic beverages sold to the United States or any of its agencies or departments for bona fide use in any institution, agency, or department of the government. (R.S. 26:422 and U.S. Constitution)
6. Alcohol manufactured or sold for industrial use or purposes that is not manufactured or sold for beverage purposes and which is so denatured as to be unfit for human consumption. (R.S. 26:421)

Discount

1. Beverages of high alcoholic content (liquor and wine) – 3.3 percent of tax for accurate reporting and timely remittance. [R.S. 26:354(D)]
2. Beverages of low alcoholic content (beer) – 2 percent of tax for accurate reporting and timely remittance. (R.S. 26:345)

Penalties

For failure to file a return and pay the tax due on the beverages within the time allowed, there is a penalty of five percent on the amount of the tax if the period of delinquency is 10 days or less or 20 percent if the tax if the period of delinquency is more than 10 days.

In addition to the penalty, any dealer who fails to file reports and pay taxes due will be suspended from doing business and will forfeit their bond. Any bond forfeited under these circumstances may be collected as is provided for the collection of taxes. The Secretary of Revenue may confirm the suspension by serving the dealer with an order to cease business. However, enforcement of any suspension will not be dependent on service of the order. The permit of any dealer who conducts business after being suspended will be revoked. The Secretary of Revenue may reinstate a dealer's suspended permit after the dealer pays the taxes and 20 percent penalty due, furnishes a new bond, and complies with any other conditions as the Secretary of Revenue may prescribe to ensure compliance in the future. The sanctions, penalty, and forfeiture provided are in addition to any other fines, forfeitures, and penalties, civil or criminal, that may be imposed and failure of the dealer to remove the delinquency within 30 days will be additional cause for permit revocation.

The wholesale dealer may apply for a waiver of the 20-percent penalty. The application must be submitted directly to the Secretary of Revenue in affidavit form setting forth the reasons for the failure to pay the taxes within the specified time. After review, it will be processed with the Secretary's recommendations and submitted to the Board of Tax Appeals for approval or disapproval.

Whoever willfully fails to file any report or to timely pay the tax due, keep any records, furnish any information, or pay any tax, or willfully falsifies any record, document, or report, or files any false report or furnishes any false information to the Secretary of Revenue, with intent to evade or defeat the payment of any tax, will be guilty of a felony and, upon conviction, will be imprisoned, with or without hard labor, for not less than one year nor more than four years. Corporations may be prosecuted and, upon conviction, will be fined not less than \$1,000 nor more than \$10,000.

General penalty

Except where a different criminal penalty is specifically provided in Title 26, Chapter 2, whoever violates any provision of Title 26, Chapter 2 will, for the first offense, be fined not less than \$100 nor more than \$500 or imprisoned for not less than 30 days nor more than six months, or both.

Forms for beverages of high alcoholic content (liquor and wine)

| | |
|-----------|--|
| R-5607 | Certificate of Tax-Free Sales to Ship Stores (Form 91) |
| R-5616 | Interstate Movement (ABT-40) |
| R-5617 | Report of Recertification and/or Bottling |
| R-5618 | Alcoholic Beverage Tax Return |
| R-5619 | Summary of Bulk Wine Operations |
| R-5620 | Inventory Sheet (used with R-12924) |
| R-5629 | Consumer Excise Tax Return |
| R-5647 | Exhibit of Purchases and Sales of Unstamped Alcoholic Beverages by Louisiana Wholesale Dealers |
| R-5650 | Dealer's Monthly Report of Alcoholic Beverage in U.S. Customs and U.S. Internal Revenue Bond |
| R-5653PC | Application for Import Permit |
| R-5667-PC | Alcoholic Beverage Tax Surety Bond |
| R-5669 | Affidavit of Certificate of Deposit |
| R-5690 | Tax Return for Alcoholic Beverages Shipped to Louisiana Consumers |
| R-5692-L | Schedule 2-Liquors or Wines Shipped Direct to Consumers |
| R-5695-L | Application to Direct Ship Wines to Consumers |
| R-5696-L | Tax Return for Wines Shipped Direct to Consumers |
| R-5697-L | Schedule 1-Sparkling Wines Shipped Direct to Consumers |
| R-5698-L | Schedule 2-Still Wines Shipped Direct to Consumers |
| no number | Affidavit of Letter of Credit |

Forms for beverages of low alcoholic content (beer)

| | |
|-----------|--|
| R-5204 | Parish and Municipality Beer Tax Brand Name-Size Package |
| R-5606 | Report of Tax-Free Sales to the U.S. Armed Forces |
| R-5607 | Certificate of Tax-Free Sales to Ship Stores (Form 91) |
| R-5616 | Interstate Movement (ABT-40) |
| R-5621 | State and Parish and Municipality Beer Tax Monthly Report |
| R-5622 | Schedule of Purchases, Sales, Production, and Inventory |
| R-5625 | Monthly Summary of Out-of-State Purchases |
| R-5653PC | Application for Import Permit |
| R-5655 | Affidavit to Support the Purchase or Purchases of Beer by Out-of-State Dealer and Transported via Private Vehicle |
| R-5668 | Beer Tax Surety Bond |
| R-5669 | Affidavit of Certificate of Deposit |
| R-5691-L | Schedule 1-Beer Shipped Direct to Louisiana Consumers |
| no number | Certificate to Support Tax-Free Sales to Member of Diplomatic Corps of Foreign Country |
| no number | Waiver of Rights to be Executed by Lessor of Vehicle when Vehicle is Leased to Louisiana Wholesaler to Transport Beer into Louisiana |
| no number | Affidavit of Letter of Credit |

Assistance

Excise Taxes Section
 Taxpayer Services Division
 Louisiana Department of Revenue
 Post Office Box 201
 Baton Rouge, LA 70821•0201
 225•219•7656 (Bond information, forms, and assistance)

Marijuana and Controlled Dangerous Substances Tax

R.S. 47:2601-2610

Who must file

Every person who manufactures, produces, ships, transports, or imports into Louisiana, or in any manner acquires or possesses marijuana or controlled dangerous substances on which the tax has not been paid in Louisiana is required to pay the tax.

Rate of tax

1. \$3.50 per gram of marijuana or portion thereof.
2. \$200 per gram of controlled dangerous substance or portion thereof.
3. \$400 per ten-dosage unit of controlled dangerous substance that is not sold by weight or portion thereof.

Method of payment

Every dealer receiving or handling marijuana and controlled dangerous substances on which the tax has not been previously paid shall purchase from the Secretary of Revenue the stamps to represent the tax. The tax stamp must be affixed to the smallest container or package of marijuana or controlled dangerous substance that is subject to the tax.

Penalties

In addition to any other criminal penalties, if a dealer possesses any marijuana or controlled dangerous substance on which the tax has not been paid as evidenced by a tax stamp, the dealer is subject to a penalty of 100 percent of the tax in addition to the tax imposed by R.S. 47:2601, and all of the dealer's property is subject to seizure and forfeiture. A dealer distributing or possessing marijuana or controlled dangerous substances without affixing the appropriate stamp is guilty of a crime and, upon conviction, may be imprisoned for up to five years or penalized for up to \$10,000 or both.

Forms

| | |
|-----------|--|
| R-5021 | Marijuana and Controlled Dangerous Substance Tax Stamp Invoice |
| R-5022 | Marijuana and Controlled Dangerous Substance Report |
| no number | Marijuana and Controlled Dangerous Substance Tax Calculation |

Assistance

Excise Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7656 (Assistance and forms)

Surface Mining and Reclamation Regulatory Fee

R.S. 30:906.1-906.3

Who must file

Anyone issued a permit by the Office of Conservation to mine coal or lignite must file a return and pay the fees.

Rate of fee

Eight cents per ton on all coal and lignite mined in Louisiana.

Date fee due

The last day of the month following the production period.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled "Interest and Penalties."

Form

SM-1 Monthly Report

Assistance

Injection and Mining
Office of Conservation
617 North Third Street
Baton Rouge, LA 70802
225•342•5515

General Severance Tax

R.S. 47:631 – 646

Who must file

A return must be filed by each severer who withholds tax from royalty payments and each purchaser who withholds tax from any amount due a seller or owner if the tax has not yet been paid.

Rate of tax

1. Timber
 - a. Trees and timber — 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - b. Pulpwood — 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - c. Forest products grown on reforested lands — 6 percent of value. This tax is in lieu of all other taxes.
2. Gas — The tax rate for natural gas and equivalent gas volumes of natural gasoline, casinghead gasoline, and other natural gas liquids per 1,000 cubic feet at a base pressure of 15.025 pounds per square inch absolute and at 60 degrees Fahrenheit is adjusted annually on July 1 and may never be less than 7 cents.

| a. Full rate | Per MCF | |
|---------------------------|---------|-------|
| 1) Prior to 7/1/90 | | \$.07 |
| 2) 7/1/90 to 6/30/91 | | .10 |
| 3) 7/1/91 to 6/30/92 | | .09 |
| 4) 7/1/92 to 6/30/93 | | .07 |
| 5) 7/1/93 to 6/30/94 | | .075 |
| 6) 7/1/94 to 6/30/95 | | .087 |
| 7) 7/1/95 to 6/30/96 | | .07 |
| 8) 7/1/96 to 6/30/97 | | .077 |
| 9) 7/1/97 to 6/30/98 | | .101 |
| 10) 7/1/98 to 6/30/99 | | .093 |
| 11) 7/1/99 to 6/30/2000 | | .078 |
| 12) 7/1/2000 to 6/30/2001 | | .097 |
| 13) 7/1/2001 to 6/30/2002 | | .199 |
| 14) 7/1/2002 to 6/30/2003 | | .122 |
| 15) 7/1/2003 to 6/30/2004 | | .171 |
| 16) 7/1/2004 to 6/30/2005 | | .208 |

- | | |
|---|---------------------------------|
| b. Incapable oil-well gas [R.S. 47:633(9)] | .03 |
| c. Incapable gas-well gas [R.S. 47:633(9)] | .013 |
| 3. Oil/condensate/similar natural resources | Per barrel of 42 gallons |
| a. Full rate oil/condensate | 12.50% of value |
| b. Incapable oil rate [R.S. 47:633(7)(b)] | 6.25% of value |
| c. Stripper oil rate* [R.S. 47:633(7)(c)] | 3.125% of value |
| d. Reclaimed oil [R.S. 47:648.21] | 3.125% of value |
| e. Approved mining and horizontal drilling projects** [R.S. 47:633(7)(c)(ii)] | 3.125% of value |

* Stripper oil is exempt as long as the average posted price for a 30-day period is less than \$20 per barrel.

**This rate applies only to the working interest owner's share of production and will revert to the full rate of 12.5 percent of value when the cumulative value of hydrocarbon production is equal to 2¹/₃ times the total private investment in the project.

4. Sulphur — \$1.03 per long ton of 2,240 pounds
5. Salt — \$.06 per ton of 2,000 pounds
6. Coal — \$.10 per ton
7. Ores — \$.10 per ton
8. Marble — \$.20 per ton
9. Stone — \$.03 per ton
10. Sand — \$.06 per ton
11. Shells — \$.06 per ton
12. Salt content in brine, when used in the manufacture of other products and not marketed as salt — \$.005 per ton

13. Lignite – \$.12 per ton
14. Timber – 2.25 percent of the average stumpage value
15. Pulpwood – 5 percent of the current stumpage value.

Date tax due

Tax returns must be filed by the last day of the month following the taxable month except certain natural gas returns, which are due the 15th day of the second month following the month to which the tax applies if the average monthly tax liability for the preceding calendar year is less than \$100,000.

Report

The severer must report the kind and quantity of natural resources severed, the names of the owners, the portion owned by each, the location of each natural resource, and the places where severed.

The purchaser must report the names and addresses of all sellers and the quantity and gross price paid for each natural resource.

These reports are due monthly on the same date as the tax.

Exemptions

1. Gas injected into a formation for the purpose of recycling, repressuring, or pressure maintenance, or for any other purpose that increases the ultimate recovery of oil or other hydrocarbons, or for the purpose of storing.
[R.S. 47:633(9)(e)(i)]
2. Gas produced from oil wells that is vented or flared directly into the atmosphere, unless otherwise sold.
[R.S. 47:633(9)(e)(iii) and (vi)]
3. Gas used as drilling fuel in the field where produced or used by the operator for fuel in connection with the operation and development, or production of, oil and gas in the field where produced. [R.S. 47:633(9)(e)(iv)]

4. Gas used in the manufacture of carbon black.
[R.S. 47:633(9)(e)(vii)]
5. Gas consumed in the production of natural resources in the state of Louisiana.
[R.S. 47:633(9)(e)(v)]
6. United States government royalties.
7. Oil production from a qualified tertiary recovery project until payout, as defined in R.S. 47:633.4.
8. When produced water is injected into an oil or gas reservoir for the purpose of increasing production, the severance tax on barrels/MCFs incrementally produced shall be reduced by 20 percent.
[R.S. 47:633.5(C)]
9. Severance tax is suspended for two years or until payout of the well cost is achieved on any well drilled or recompleted horizontally and from which production begins after July 31, 1994.
[R.S. 47:633(7)(c)(iii)]
10. Severance tax is suspended for two years or until payout of the well cost is achieved on any well drilled to a true vertical depth of more than 15,000 feet and from which production begins after July 31, 1994. [R.S. 47:633(9)(d)(v)]
11. Severance tax is suspended for two years or until payout of the well cost is achieved on any new “discovery” well spudded after September 30, 1994 and completed between September 30, 1994 and September 30, 2000. This suspension does not apply to activities of state lessees, their assigns, or other mineral interest owners, conducted on state leases when required under a settlement, compromise, or agreement with the state, or judgement of a court. (R.S. 47:648.1 et seq.)

12. Production from oil and gas wells returned to production after being inactive for two years or having less than 30 days of production for the past two years shall be exempt from severance tax for a period of five years. To qualify for inactive well status, before production begins the operator must apply to the Department of Natural Resources for two-year inactive well status between July 31, 1994 and June 30, 2000, and July 1, 2002, through June 30, 2006. Effective June 1, 1994.
[R.S. 47:633(7)(c)(iv)]

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled “Interest and Penalties.”

In addition, a penalty of \$250 will be imposed on any person, whether a severer or purchaser, who fails to make a report of the gross production and value of its natural products on which severance tax is levied within the time and manner described.

Forms

- R-9000-L Minerals Severance Tax Return (M-1s)
- R-9001 Application for Certification of Incapable Wells (G-2)
- R-9002-L Monthly Incapable Well Report (G-3)
- R-9003-L Monthly Incapable and Stripper Oil Well Report (O-3)
- R-9005-L Timber Severance Tax Return (T-1s)
- R-9009-L Summary of Open Market Timber Purchases
- R-9014 Application for Certificate of Stripper Wells (O-10)
- R-9015-L Oil/Condensate Severance Tax Return Lease Detail (O-1d)
- R-9019 Application for Certificate of Incapable Wells (O-25)
- R-9023-L Oil/Condensate Parish Summary (O-1s)
- R-9036-L Gas–Severance Tax Return–Lease Detail (G-1d)
- R-9037-L Gas–Parish Summary Tax Return (G-1s)

Assistance

Severance Tax Section
 Taxpayer Services Divison
 Louisiana Department of Revenue
 Post Office Box 201
 Baton Rouge, LA 70821•0201
 225•219•2500 (Assistance and forms)

Ernest N. Morial New Orleans Exhibition Hall Authority Food and Beverage Tax

Who must file

Any food service establishment having at least \$200,000 in taxable food and/or beverage sales in Orleans Parish and the New Orleans International Airport during the preceding calendar year must file a return.

A **food service establishment** means any fixed or mobile business in which food or beverages are prepared for sale or service either on or off the premises, such as a restaurant, coffee shop, cafe, cafeteria, luncheonette, grill, tearoom, soda fountain, ice cream shop, tavern, bar, cocktail lounge, roadside stand, hot dog wagon, mobile canteen, grocery or convenience store featuring prepared deli items, theater and bowling alley snack bars, or any other place in which food or beverages are prepared and sold for consumption either on or off the premises.

Food service establishment also means any establishment or operator who sells and serves manufactured foods or beverages that they did not prepare, but provided facilities for consumption on the premises. Examples are theater and bowling alley snack bars that sell only manufactured snacks, such as candy bars, potato chips, and soft drinks.

Only food service establishments that sell or serve food and beverages in Orleans Parish and its airport are subject to the tax, regardless of where the food preparation is done. For example, a caterer in Jefferson Parish who delivers food to a customer in Orleans Parish must collect the tax on that sale. A business that prepares food in Orleans Parish, but sells or serves it only outside Orleans Parish or the airport, does not collect the tax.

Rate of tax

One-half percent for sales \$200,000 to \$499,999
Three-quarters percent for sales \$500,000 or more

Which foods and beverages are taxable

Except for foods and beverages that are for preparation and consumption in the home, all prepared or manufactured foods and beverages sold or served by qualified food service establishments in Orleans Parish or its airport are taxable regardless of where the food and beverages were prepared or manufactured.

Meals furnished to the staff, inmates, patients, or students of educational, medical, religious, or mental institutions and occasional meals furnished to others are exempt from the tax. However, if any of these organizations have facilities that are open to the general public, they are not exempt.

All food or beverage sales paid for with USDA food stamps or WIC vouchers are exempt from the tax.

Date tax due

Monthly returns must be filed on the 20th day of the month following the month being reported. Returns are filed with the Louisiana Department of Revenue, which is the collection agency for the Ernest N. Morial New Orleans Exhibition Hall Authority.

Exemptions

Any food service establishment that had taxable food and beverage sales of less than \$200,000 from all its locations in Orleans Parish and the airport during the previous year is not required to collect this tax. If the business opened during the preceding year, the average daily sales must be computed by dividing total preceding year food and beverage sales by the number of days from opening day to December 31. The daily average sales amount is then multiplied by 365 to determine whether the \$200,000 limit is met.

Vendor's compensation

One percent of the tax.

Penalties and enforcement

If any operator fails to make a report and pay the tax or makes a grossly incorrect report or a report that is false or fraudulent, the Secretary will make an estimate of the operator's taxable sales for the period, and assess and collect the tax with any interest and penalty that may have accrued. This assessment will be considered correct and the burden to show the contrary will be with the operator. If the estimate and assessment requires an examination of books, records, or documents, or an audit, the Secretary will add the cost of the examination, to the assessment.

Any operator liable for this tax, interest, or penalty who sells or quits the business must make a final return and payment within 15 days after selling or quitting the business. The operator's successors or assignees should withhold a sufficient amount of the purchase money to cover any taxes, interest, and penalties due and unpaid until the former owner produces a receipt from the Secretary showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser fails to withhold purchase money as provided, he will be personally liable for the payment of any taxes, interest, and penalties unpaid on account of the business by any former owner.

Form

R-1325 Ernest N. Morial New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax Return

Assistance

Sales Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7356 (Assistance)
225•219•2113 (Forms)

Ernest N. Morial New Orleans Exhibition Hall Authority Service Contractor Tax

Who must file

Service Contractors who contract to furnish the goods and services in conjunction with public and private trade shows, conventions, and exhibitions held within Orleans Parish.

Rate of tax

Two percent of total charges specified in the contract to be paid to the service contractor for the furnishing of the goods and services.

Which goods and services are taxable

Taxable services include installation and dismantling of exhibits, displays, and booths; flowers and floral decorations; visual equipment; bands and orchestras; photography; and catering services.

Date tax due

Monthly returns must be filed on the 20th day of the month following the month being reported. Returns are filed with the Louisiana Department of Revenue, which is the collection agency for the Ernest N. Morial New Orleans Exhibition Hall Authority.

Vendor's compensation

None

Penalties and enforcement

If any operator fails to make a report and pay the tax or makes a grossly incorrect report or a report that is false or fraudulent, the Secretary will make an estimate of the operator's taxable sales for the period, and assess and collect the tax with any interest and penalty that may have accrued. This assessment will be considered correct and the burden to show the contrary will be with the operator. If the estimate and assessment requires an examination of books, records, or documents, or an audit, the Secretary will add the cost of the examination, to the assessment.

Any operator liable for this tax, interest, or penalty who sells or quits the business must make a final return and payment within 15 days after selling or quitting the business. The operator's successors or assignees should withhold a sufficient amount of the purchase money to cover any taxes, interest, and penalties due and unpaid until the former owner produces a receipt from the Secretary showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser fails to withhold purchase money as provided, he will be personally liable for the payment of any taxes, interest, and penalties unpaid on account of the business by any former owner.

Form

R-1030 Ernest N. Morial Convention Center Service Contractor Return and Tour Tax Return

Assistance

Sales Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7356 (Assistance)
225•219•2113 (Forms)

Ernest N. Morial New Orleans Exhibition Hall Authority Tour Tax

Who must file

All persons and dealers who sell individual or group tickets on a cost per person basis for sight-seeing tours in Orleans Parish or tours that include sight-seeing in Orleans Parish.

Rate of Tax

One dollar per ticket

Date Tax Due

Monthly returns must be filed on the 20th day of the month following the month being reported. Returns are filed with the Louisiana Department of Revenue, which is the collection agency for the Ernest N. Morial New Orleans Exhibition Hall Authority.

Exemptions

The following sight-seeing tours are exempt from the tax:

1. tours for a group who collectively hired a guide or vehicle for an exclusive private tour limited to the group.
2. tours of museums, historic buildings or homes, churches, cemeteries, buildings, planetariums, libraries, zoos, or aquariums when a fee is charged by the establishment.
3. Sight-seeing tours sold by a governmental agency.

Vendor's Compensation

None

Penalties and Enforcement

If any operator fails to make a report and pay the tax or makes a grossly incorrect report or a report that is false or fraudulent, the Secretary will make an estimate of the operator's taxable sales for the period, and assess and collect the tax with any interest and penalty that may have accrued. This assessment will be considered correct and the burden to show the contrary will be with the operator. If the estimate and assessment requires an examination of books, records, or documents, or an audit, the Secretary will add the cost of the examination, to the assessment.

Any operator liable for this tax, interest, or penalty who sells or quits the business must make a final return and payment within 15 days after selling or quitting the business. The operator's successors or assignees should withhold a sufficient amount of the purchase money to cover any taxes, interest, and penalties due and unpaid until the former owner produces a receipt from the Secretary showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser fails to withhold purchase money as provided, he will be personally liable for the payment of any taxes, interest, and penalties unpaid on account of the business by any former owner.

Form

R-1030 Ernest N. Morial Convention Center Service
Contractor Return and Tour Tax Return

Assistance

Sales Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7356 (Assistance)
225•219•2113 (Forms)

Oilfield Site Restoration Fee

R.S. 30:80-97

Who must file

Every producing oil or gas well operator of record. Purchasers of oil or gas may make payment for the operator of record and their working interest owners.

Imposition and Suspension of the Fee

The oilfield site restoration fee was first collected for the last quarter of 1993 due by January 31, 1994. R.S. 30:86 provides that the fee is to be collected until the state's treasurer certifies to the Secretary of the Louisiana Department of Revenue that the balance in the fund equals or exceeds \$10 million. At that time collection of the oilfield site restoration fees is suspended until the treasurer certifies that, based on the expenditures or commitments to expend monies, the fund has fallen below \$6 million. Collection of the fee resumed effective with production for the last quarter of 1999.

Rate of fee

Acts 2004, No. 412 increased the oilfield site restoration fee effective July 1, 2004, as follows:

An annual fee, administered and collected by the Office

| Oilfield Site Restoration Fee | Through 6-30-2004 | Effective 7-1-2004 |
|--------------------------------------|--------------------------|---------------------------|
| Oil | Per Barrel | Per Barrel |
| Full rate | \$.01 | \$.015 |
| Incapable rate | \$.005 | \$.0075 |
| Stripper rate | \$.0025 | \$.00375 |
| Gas | Per MCF | Per MCF |
| Full rate | \$.002 | \$.003 |
| Low pressure oil well | \$.0008 | \$.0012 |
| Incapable gas well | \$.00035 | \$.000525 |

An annual fee, administered and collected by the Office of Conservation, is also imposed on nonproducing wells located within the state, except for temporarily abandoned wells or saltwater disposal wells in stripper fields.

Date fee due

The fees are due quarterly on the last day of the month following the end of the quarter. Due dates are April 30, July 31, October 31, and January 31.

Penalties

Penalties, including fines and/or imprisonment are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled "Interest and Penalties."

Forms

- R-9050 Oilfield Restoration Fee Return - Oil and Condensate Production
- R-9051 Oilfield Restoration Fee Return - Natural Gas Production

Assistance

Severance Tax Section
Taxpayer Services Division
Louisiana department of Revenue
Post Office Box 201
Baton Rouge, LA 70821-0201
225•219•2500 (Assistance and forms)

Oil Spill Contingency Fee

R.S. 30:2451-2496

Who must file

All persons operating a marine terminal facility over Louisiana waters where crude oil is being loaded onto or unloaded from a vessel must file a return.

Imposition and Suspension of the Fee

The Oil Spill Contingency Fee was enacted by Acts 1991, 1st Extraordinary Session, No. 7, effective April 23, 1991. The fee is collected until the state treasurer certifies that the balance in the fund has reached \$7 million. Beginning the first day of the second month following the treasurer's certification, collection of the fee is suspended until the fund balance falls below \$8 million. When the state treasurer certifies that the fund has fallen below \$5 million, collection of the fee resumes. Collection of the fee was first suspended July 1, 1993, and resumed March 1, 1998. Collection of the fee was again suspended May 1, 1999, and resumed November 1, 2001, and suspended May 1, 2003.

Rate of fee

Two cents per barrel of oil. The fee is levied only once on the same oil regardless of how many facilities it passes through.

Date fee due

The last day of the month following the end of the quarter. Due dates are April 30, July 31, October 31, and January 31.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled "Interest and Penalties."

Forms

| | |
|----------|---|
| R-9004-L | Oil Spill Contingency Fee Quarterly Report |
| R-9008 | Certification of Payment of Oil Spill Contingency Fee |
| R-9010-L | Certificate of Continued Responsibility for Payment of Oil Spill Contingency Fee |
| R-9016-L | Registration Application for Oil Spill Contingency Fee |

Assistance

Severance Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821-0201
225•219•2500 (Assistance and forms)

Gasoline Tax and Inspection Fee

**R.S. 47:711-727, R.S. 47:771-788,
R.S. 47:820.1-820.6, and R.S. 51:781-800**

Who must file

The first dealer in Louisiana who handles, sells, distributes, uses, etc., the gasoline or motor fuel must file a return. Anyone who has gasoline in his possession who cannot prove that the tax has been paid or guaranteed by bond is liable for the tax. Common or contract carriers importing gasoline into Louisiana must file monthly reports showing the quantity and type of fuel imported, the seller, the customer, the date the fuel was delivered, and the delivery location.

Rate of gasoline tax

20 cents per gallon, effective January 1, 1990.

Rate of inspection fee

Four thirty-seconds of one cent per gallon.

Date tax and fee due

Return and payment are due within 20 days after the end of each monthly period.

Bond requirements

Contact the Taxpayer Services Division, Excise Taxes Section for information on bond requirements.

Exemptions

1. Gasoline or other motor fuel exported from the state. (R.S. 47:717)
2. Casinghead and absorption gasoline sold for blending or compounding with other less volatile liquids in manufacture of commercial gasoline or motor fuel. (R.S. 47:713)

3. Tractor fuel or distillate within a specified distillation range. [R.S. 47:714(A)]
4. Gasoline delivered in lots of 6,000 gallons or more to the United States government and gasoline delivered to Armed Forces for use in ships or for aviation purposes. (R.S. 47:715)
5. Gasoline or other motor fuel sold to bonded operators of interstate or foreign aircraft. (R.S. 47:716)
6. Aviation gasoline (ASTM D-910 specifications). (R.S. 47:716.1)

Refunds

1. Dealers are allowed tax refunds on gasoline or other motor fuel lost or destroyed by fire, lightning, flood, tornado, windstorm, explosion, or other accidental or providential cause. (R.S. 47:720)
2. Users are allowed tax refunds on purchases of gasoline or motor fuel used to operate commercial fishing boats and business-related vehicles, boats to transport school children, farm tractors, farm machinery used for farming, and stationary motors used for agricultural and aquacultural purposes. (R.S. 47:1681)
3. Contract drivers of privately owned school buses who transport Louisiana students to and from public or private schools are allowed refunds for one-half of the taxes paid on purchases of gasoline. (R.S. 47:715.1)

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled “Interest and Penalties.”

Forms

| | |
|----------|---|
| R-5005 | Claim for Refund of Gasoline Tax - Commercial Fishermen |
| R-5289 | Gasoline Dealer’s Tax Return |
| R-5290 | Motor Fuel Tax Multiple Schedule of Disbursements |
| R-5291 | Motor Fuel Tax Multiple Schedule of Receipts |
| R-5292 | Schedule of Exportation |
| R-5302 | Common or Contract Carrier’s Report |
| R-5304 | Gasoline Tax Bond |
| R-5308 | User’s Gasoline Tax Report |
| R-5309 | Schedules 1 & 2, User’s Gasoline Tax |
| R-5328 | Gasoline Tax Refund Registration |
| R-5330 | Gasoline Tax Refund Application for Commercial Fishermen |
| R-5334-L | Claim for Refund of Gasoline Tax |
| R-5414 | Schedule A Receipts – Withholding Receipt of Taxable Petro Products |
| R-5415 | Schedule B – Withdrawals |
| R-5416 | Warehouse Report on Taxable Petroleum Products – Supplemental |
| R-5417 | Schedule of Gasoline Purchases– Schedule A |
| R-5419 | Jobber’s Motor Fuels Tax Report |
| R-5420-L | Schedule of Gasoline Exported by Common/Contract Carrier or by Customer’s Vehicle |
| R-5567 | Application for Waiver of Gasoline Tax Surety Bond |

Assistance

Excise Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7656 (Bond information, forms, and assistance)

Special Fuels Tax and Inspection Fee

R.S. 47:801-815 and R.S. 47:820.1-820.6

Who must file

A return must be filed by suppliers of special fuels sold or delivered by them to a user or dealer, any interstate user of special fuels imported into this state in the fuel supply tank of his vehicle, and any person who uses special fuels in this state on which the tax has not been paid.

IFTA

Effective January 1, 1994, Louisiana became a member of the International Fuel Tax Agreement (IFTA). In accordance with this agreement, an interstate carrier must only register with their base jurisdiction. Thereafter, the base jurisdiction collects the carrier's fuel tax on behalf of the other members, distributes the tax to the others, issues the carrier a single license that will be accepted as credentials by all the other members, and audits the carrier on behalf of the others. The one-time registration fee for IFTA carriers is \$35. Each registered vehicle is required to display two decals, which cost \$1 each.

Rate of tax

1. Diesel fuel – 20 cents per gallon, effective January 1, 1990.
2. LP gas or compressed natural gases:
 - a. Vehicles under 10,000 pounds – option of:
 - 1) annual flat rate at 80 percent of \$150, or
 - 2) variable rate of 80 percent of current rate (\$.20 per gallon) based on fuel efficiency of 12 miles per gallon, but not to exceed the annual flat rate (effective July 1, 1993, if mileage data maintained for periods beginning on or after July 1, 1992).
 - b. Vehicles over 10,000 pounds – 80 percent of the current rate of 20 cents per gallon on all fuel used with the number of gallons used the previous year determined using the schedule for calculating MPG provided by law; however, the minimum payment shall not be less than 80 percent of \$150.

- c. School buses that transport Louisiana students – one-half of the lesser of the regular flat rate or one-half of the variable rate.

Rate of inspection fee

Four thirty-seconds of one cent per gallon.

Date tax due

1. Diesel fuel
 - a. Supplier – returns and payments are due monthly on or before the 20th of each month following the taxable month.
 - b. User – returns and payments are due the 25th of the month after the close of each quarter.
2. LP gas or compressed natural gases – returns and payments are due annually on July 31 for the year ended June 30.
3. IFTA Carriers – last day of the month following the close of each quarter.

Basis of tax

The tax is imposed on all special fuels (diesel fuel, LP gas, and butane) when sold, used, or consumed in Louisiana for the operation of motor vehicles that are licensed or required to be licensed for highway use. "Special fuels" means and includes all combustible gases and liquids used or suitable for use in an internal combustion engine or motor for the generation of power for motor vehicles, except fuels subject to the gasoline tax imposed by R.S. 47:711.

Bond requirement

Suppliers of special fuels must furnish a surety bond of not less than \$2,000. The Secretary is authorized to waive the bond requirement for special-fuel suppliers under certain conditions. Interstate users of special fuels must furnish a surety bond of not less than \$1,000. Carriers registered with IFTA are not required to furnish a surety bond.

Exemptions

1. Fuels subject to gasoline tax are exempt. [R.S. 47:801(8)]
2. Refunds may be granted on tax-paid special fuels exported by a bonded interstate user. (R.S. 47:811)
3. Suppliers are allowed a deduction of three percent of the net taxable gallons. [R.S. 47:808(D)]
4. Refunds may be granted on tax-paid fuel used in business-related vehicles of licensed commercial fishermen. (R.S. 47:802.2)
5. Refunds for one-half of the taxes paid on purchases of special fuels are granted to contract drivers of privately owned school buses who transport Louisiana students to and from public or private schools. (R.S. 47:715.1)

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled “Interest and Penalties.”

In addition, there is a \$50 penalty for each of the following violations:

1. Transporting special fuels within Louisiana for sale in a cargo tank that has a connection by pipe, tube, valve, or otherwise with the carburetor or with the fuel supply tank feeding the carburetor of the motor vehicle transporting said products.

2. Using special fuels to operate any motor vehicle licensed for highway operation on which an odometer or hub meter is not kept in good operating condition at all times to correctly measure and register the miles traveled.
3. Operating a truck in Louisiana without the true owner’s name and address or adequate identification on the outside of both doors in letters at least two inches high and located as near the center on the doors as possible. The name and address of the owner must be legible at a distance of 25 feet. If an interstate motor carrier under whose authority the vehicle is operated is registered with the Interstate Commerce Commission, only the name or trade name is required on the cab doors.
4. Operating any vehicle with special fuels without possession of a fuel invoice that meets the requirements of R.S. 47:806. Interstate passenger buses and private passenger motor vehicles or trucks having a gross weight of 6,000 pounds or less are excluded from this requirement.

Forms for suppliers

| | |
|-----------|---|
| R-5380 | Schedule of Sales and Own Consumption of Special Fuels |
| R-5390 | Annual Special Fuels Decal – New Application |
| R-5391-L | Special Fuels Decals Renewal Application |
| R-5418-L | Supplier’s Monthly Report – Special Fuels Tax |
| R-5424 | Supplier’s License Application |
| R-5428-PC | Special Fuels Tax Bond |
| R-5674 | Application for Waiver of Supplier Special Fuel Tax Surety Bond |

Forms for interstate users

- R-5375 Special Fuels User Tax Return
- R-5376 Schedules 1 and 2 – User’s Report of
Special Fuels – Monthly
- R-5421 Application for User’s License
- R-5428-PC Special Fuels Tax Bond
- R-5678-L IFTA Application
- R-5679-L IFTA Decal Request Form
- R-5681-L IFTA Tax Report

Forms for commercial fishermen refund

- R-5003 Special Fuels Tax Refund Application for
Commercial Fishermen
- R-5004 Claim for Refund of Special Fuels –
Commercial Fishermen

Assistance

Excise Taxes Section
 Taxpayer Services Division
 Louisiana Department of Revenue
 Post Office Box 201
 Baton Rouge, LA 70821•0201
 225•219•7656 (Bond information, forms, and assistance)

Inspection and Supervision Fee

R.S. 45:1177-1179

Who must file

Each common and contract carrier and public utility doing business in Louisiana and subject to control and jurisdiction of the Louisiana Public Service Commission, must file a return.

Basis of fee

Fees are measured by the gross receipts from Louisiana intrastate business, beginning with the first quarter of the calendar year.

Rate of fee

1. \$3.18 per \$1,000 for the first \$100,000 or less of gross receipts.
2. \$2.68 per \$1,000 of gross receipts in excess of \$100,000 and not more than \$250,000.
3. \$2.18 per \$1,000 of gross receipts in excess of \$250,000 and not more than \$500,000.
4. \$1.68 per \$1,000 of gross receipts in excess of \$500,000 and not more than \$750,000.
5. \$1.43 per \$1,000 of gross receipts in excess of \$750,000 and not more than \$1,000,000.
6. \$1.18 per \$1,000 of gross receipts in excess of \$1,000,000 and not more than \$2,000,000.
7. 93 cents per \$1,000 of gross receipts in excess of \$2,000,000 and not more than \$5,000,000.
8. 68 cents per \$1,000 of gross receipts in excess of \$5,000,000 and not more than \$10,000,000.
9. 58 cents per \$1,000 of gross receipts in excess of \$10,000,000 and not more than \$25,000,000.
10. 48 cents per \$1,000 of gross receipts in excess of \$25,000,000 and not more than \$100,000,000.
11. 38 cents per \$1,000 of gross receipts in excess of \$100,000,000.

The minimum fee is \$50 annually or \$12.50 per quarter.

An additional fee is imposed on all gas, electric, and telephone public utilities. This supplemental fee is 20 percent of the basic fee.

Date fee due

Returns and payments are due by the last day of the third month following the end of the quarter.

Exemptions

Gross receipts from interstate business.

Miscellaneous

To ensure compliance, the expenses of investigation or examination of a public utility's affairs must be paid by the utility.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet, under the section titled "Interest and Penalties."

Form

R-5197 Quarterly Report of Inspection and Supervision Fee

Assistance

Excise Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7656 (Forms and assistance)

Natural Gas Franchise Tax

R.S. 47:1031-1040

Who must file

Every corporation, domestic or foreign, engaged in the business of transporting natural gas by pipeline in Louisiana must file a return.

Rate of tax

One percent of the gross receipts from the operation of its franchise or charters in this state.

Date tax due

Returns and payments are due quarterly on the last day of the month following the quarterly period, and become delinquent after this date.

Definitions

1. Gross receipts – the total amount of billings for services rendered including all receipts from business beginning and ending within this state, and a portion, based upon the proportion of mileage within this state to the entire mileage over which the business is done, of receipts on all business passing through, into, or out of this state, whether it is from the actual operation of the business or from a source incidental to the business.
2. Interstate business – the gross receipts of any corporation, with business passing through, into, or out of this state, exercising its franchises or charters in this state, are determined as follows: the gross receipts of the corporation over the whole extent of the mileage over which the business is done, within, through, and without the state, divided by the total number of miles over which the business is done to ascertain the average gross receipts per mile, and the gross receipts in this state to be the average gross receipts per mile, multiplied by the number of miles over which the business is done in this state.

Exemptions

Cost of gas purchased and third party transportation costs may be deducted from gross receipts.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled “Interest and Penalties.”

In addition to the general penalties, a specific penalty will be assessed on any person or corporation that fails, neglects, or refuses to keep books of accounts and records as necessary to clearly show the gross receipts on which the tax is levied; fails or refuses to file any report with the Secretary at the time and in the form required; makes any false statement in any report; or makes any false representation to the Secretary as to any corporation on which the tax is levied. The fine for each violation will not be more than \$500 or imprisonment for not more than six months.

Form

R-9035 (NGFT) Quarterly Tax Report

Assistance

Severance Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•2500 (Assistance and forms)

Transportation and Communication Utilities Tax

R.S. 47:1001-1010

Who must file

Every person owning or operating any public utility in Louisiana defined as railroads and railways, motor bus lines, motor freight lines, sleeping cars, express companies, telegraph companies, boat or packet lines, and pipe lines must file a return.

Rate of tax

Two percent of the gross receipts from intrastate business.

Date tax due

The return and payment are due by the 20th day of the month following the taxable period except for motor freight lines whose gross revenues for the previous fiscal year are less than \$5 million. These returns are filed quarterly and are due within 30 days after the end of the quarter.

Definitions

1. Gross receipts are the total billings for services rendered and all receipts from business beginning and ending within the state except those for the transportation of passengers or freight or property originating and destined to points within the corporate limits of the same city or town or within a seven-mile zone adjacent to the city or town and except for the transportation of passengers or freight or property originating and destined to points anywhere within any two contiguous parishes, each of which has a population of 400,000 or more or within a seven-mile zone adjacent to the parishes.

2. Gross receipts of a motor freight line, as defined in R.S. 47:1003(5), include only receipts from billings for the actual transportation or movement of property and do not include any other receipts that are incidental to the transportation or movement of property, including receipts from the imposition of a fuel surcharge, even if the receipts are a direct or immediate result of the transportation or movement of property.

Exclusions

The gross receipts derived from and directly related to activities in interstate or foreign commerce, or operations conducted on navigable waters of the United States.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled "Interest and Penalties."

Forms

- R-5201 Transportation and Communication Utilities – Quarterly Return
R-5202 Transportation and Communication Utilities – Monthly Return

Assistance

Excise Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7656 (Forms and assistance)

Sales and Use Tax

R.S. 47:301-335.9

Who must file

The state general sales tax is payable by users, consumers, lessees, and persons receiving services taxable under the law. If a seller or lessor qualifies as a dealer under the definition of the term at R.S. 47:301(4), they must apply for a sales tax certificate, collect the proper taxes from customers, and file returns with the Louisiana Department of Revenue. A seller or lessor will qualify as a dealer subject to tax collection requirements if they lease, rent, or sell tangible personal property in the state, furnish services in the state that are taxable under the statute, hold property in the state for resale, maintain a business location in the state, operate in the state through full-time or part-time resident or nonresident salesmen or agents, maintain an inventory in the state of tangible personal property for lease or rental, or deliver in a vehicle owned or operated by the seller.

Registration for filing

The CR-1 registration form should be completed and submitted at least one month before opening for business to ensure timely receipt of the sales tax certificate and tax return forms for filing.

Rate of tax

As of October 1, 1996, the four percent state sales tax rate consists of 3.97 percent Louisiana state sales tax, and .03 percent Louisiana Tourism Promotion District sales tax.

Intrastate telecommunications and sales of prepaid telephone cards and prepaid telephone authorization numbers are subject to a three percent tax rate. Effective April 1, 2004, the sales tax rate on interstate telecommunication services was reduced from three percent to two percent.

From July 1, 1986 through June 30, 2004, certain traditionally exempt transactions were subject to state sales tax ranging from one to four percent. Acts 2004 1st Ex. Sess., No. 4 continued the suspension of most exemptions through June 30, 2009.

Sales tax returns

All new accounts are required to file state sales tax returns on a monthly basis. Dealers whose sales tax liabilities average less than \$500 per month after filing six returns may apply to file returns on a quarterly basis. Monthly and quarterly filers must file timely returns, even if no tax liabilities are due.

Taxpayers whose only sales or use tax liabilities are taxes due on their purchases, will be issued use tax certificates and are only required to file returns for those periods that taxes are due.

Date payment and return due

Sales tax returns and tax payments are due on or before the 20th of the month following the close of the calendar month or calendar quarter of the reporting period.

Penalties

Penalties, including fines and/or imprisonment are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in R.S. 47:306, 1602, 1604, 1604.1, 1604.2, and 1606.

Local Sales Tax

In addition to the state sales tax, local governmental subdivisions and school boards are authorized by La. Const. article 6, §29 to levy and collect an additional local sales tax. The local sales tax rates range from an additional two to six percent. These taxes are administered and collected at the local level separately from the state tax collected by the Department of Revenue. Dealers doing business in the state must also register and file with the local sales tax authorities.

There are many similarities between state sales and use tax statutes and local sales and use tax ordinances, but there are also many differences, especially with regard to the applicability of exemptions. Questions concerning local sales and use taxes should be directed to local authorities. A list of the local sales tax authorities and the local sales tax rates is maintained on the Louisiana Association of Tax Administrators' web site, <http://www.laota.com/cpindx.htm>

Basis of tax

The state general sales tax is due on the sales price [R.S. 47:301(13)] for transactions subject to the sales tax and on the cost price [R.S. 47:301(3)] for transactions subject to use tax. The taxable base includes the total amount for which tangible personal property is sold, including any services rendered by the seller in connection with the sale, the gross amount charged for the lease or rental of tangible personal property, and the gross amount charged for taxable services.

The state general sales and use tax is levied on the following transactions:

1. The sale of tangible personal property at retail in Louisiana;
2. The use, consumption, distribution, or storage for use or consumption in Louisiana of any tangible personal property;
3. The lease or rental within Louisiana of any item or article of tangible personal property; and,
4. The sale of services as defined in the statutes under R.S. 47:301(14), which include the following:
 - a. the furnishing of rooms by hotels;
 - b. the sale of admissions to places of amusement and to athletic and recreational events,
 - c. the furnishing of privileges of access to amusement, entertainment, athletic, or recreational facilities;
 - d. the furnishing of storage or parking privileges by auto hotels and parking lots;
 - e. the furnishing of printing and overprinting;
 - f. the furnishing of laundry, cleaning, pressing, and dyeing services;
 - g. the furnishing of cold-storage space and the preparation of property for such storage;

- h. the furnishing of repairs to tangible personal property; and
 - i. the furnishing of telecommunications services.
5. Intrastate telecommunications and sales of prepaid telephone cards and prepaid telephone authorization numbers are subject to a three percent tax rate. Interstate telecommunication services are subject to a two percent tax rate.

Dealers required to register for sales tax purposes

If a dealer properly invoices and collects the tax from the customer, the customer's tax payment responsibility on the transaction is ended if the customer retains evidence to show that the tax was properly paid. When a purchase is made from a seller who is not required to collect the tax or who for any reason fails to collect the tax, the purchaser is responsible for a use-tax payment to be reported directly to the department. When a dealer fails to properly collect the sales or use tax from his customer, both parties remain liable for the tax until it is finally paid, and the department may proceed against either party for the amount due. If property imported for use within the state with no Louisiana sales or use tax paid, use tax is due on the lower of the original cost or the market value. Credit for sales or use taxes paid in other states is allowed under certain conditions, against the Louisiana use tax.

Advance payment of sales tax

Manufacturers, distributors, and other persons making wholesale sales must collect the tax on sales of tangible personal property to other dealers for resale. Dealers paying the advance sales tax may deduct the amount paid on their sales tax returns as a credit against the tax due on the resale of the property.

Under R.S. 47:306(B)(8) or R.S. 47:306(B)(11)(a), wholesale dealers and certain retailers qualify for exemption from paying the advance tax on purchases

from vendors. To qualify for a wholesale “W” account number, a dealer must have been registered and filing timely returns and remitting the taxes due for at least one year and at least 50 percent of their sales must not be retail sales or their sales must have been at least \$3 million for a 12-month period. Use of the wholesale number is limited to resale inventory purchases.

Direct pay accounts

Certain manufacturers whose average annual purchases for a three-year period are at least \$15 million may qualify for Direct Payment (DP) number under R.S. 47:303.1. Qualifying manufacturers with a DP number are allowed to make all purchases tax free and report the tax due directly to the Louisiana Department of Revenue.

Vendor’s compensation

Compensation of 1.1 percent of the tax is allowed dealers filing sales or use tax returns within the time prescribed by the statute.

Exclusions

Certain transactions have been excluded from the definitions of taxable transactions under R.S. 47:301, therefore the sales tax does not apply. Exclusions enacted after June 30, 1988, were subject to the one percent Louisiana Recovery District tax that expired September 30, 1996, and no longer applies. The exclusions are as follows:

1. The isolated or occasional sale of tangible personal property (other than motor vehicles subject to license and title) by a person not engaged in such business. [R.S. 47:301(1), 47:301(10)(c), and 47:303(B)(4)]
2. Cash discounts and rebates given by a vendor or manufacturer on any new motor vehicle. [R.S. 47:301(3)(e) and 47:301(13)(b)]
3. Amounts paid by manufacturers directly to dealers of the manufacturers’ products for the purpose of reducing the sales price of the product if the sales price is actually reduced. [R.S. 47:301(3)(g) and R.S. 47:301(13)(e)]
4. Machinery and Equipment used by eligible manufacturers in the manufacturing process [R.S. 47:301(3)(i), (13)(k) and (28)]
5. Sales or purchases of certain tangible personal property acquired for lease or rental in arm’s-length transactions according to the following timetable:
 - a. Effective July 1, 1990, automobiles acquired for lease in terms of at least 180 days.
 - b. Effective January 1, 1991, all automobiles acquired for lease or rental, regardless of term. [R.S. 47:301(10)(a), R.S. 47:301(18)(a)]
 - c. Effective July 1, 1991, all tangible personal property acquired for lease or rental [R.S. 47:301(7)(a), 47:301(10)(a), and 47:301(18)(a)]
6. The lease or rental for the purpose of re-lease or re-rental of casing, tools, pipe, drill pipe, tubing, etc., used in connection with the operating, drilling, completion, or reworking of oil, gas, sulphur, or other mineral wells. [R.S. 47:301(7)(b)]
7. The lease or rental of property to be used in the performance of a contract with the United States Navy for the construction or overhaul of a United States Navy vessel and sales of services that are performed pursuant to the contract. [R.S. 47:301(7)(c) and 47:301(14)(h)]
8. The lease or sale of airplanes or airplane equipment and the sale of airplane parts by Louisiana domiciled commuter airlines. [R.S. 47:301(7)(d) and 47:301(10)(k)]
9. Sales and rentals of tangible personal property and services to hospitals that provide free care to all patients. [R.S. 47:301(7)(e), 47:301(10)(p), 47:301(18)(c) and 47:301(21)]

10. The lease, rental, or purchase of educational materials or equipment used for class room instruction by approved parochial and private elementary and secondary schools. (Suspended 7/1/00-6/30/01) [R.S. 47:301(7)(f), 47:301(10)(q), and 47:301(18)(e)]
11. The lease, rental, or purchase of tangible personal property by Boy's State of Louisiana, Inc., and Girl's State of Louisiana, Inc. [R.S. 47:301(7)(g), and 47:301(10)(r), 47:301(18)(f)]
12. The lease or rental of motor vehicles of licensed motor vehicle dealers for the free use by their customers. [R.S. 47:301(7)(h)]
13. Sales and rentals of tangible personal property and services to independent institutions of higher education. [R.S. 47:301(8)(b)]
14. Purchases, leases, storage, or use of tangible personal property and services by the state or any of its agencies, boards or commissions, any instrumentality of the state, or its political subdivisions, or any parish, city, or other political subdivision. [R.S. 47:301(8)(c)]
15. Sales of bibles, songbooks, and literature used for religious classes by churches and synagogues recognized under IRC 501(c)(3). [R.S. 47:301(8)(d)]
16. Sales and rentals by the Society of the Little Sisters of the Poor. [R.S. 47:301(8)(e)]
17. Capital expenditures for new research equipment by a biotechnology company. [R.S. 47:301(10)(a)(v)]
18. Purchases made in connection with the filming or production of a motion picture by a motion picture production company. [R.S. 47:301(10)(a)(vi)]
19. Sales of tangible personal property through vending machines. [R.S. 47:301(10)(b)]
20. Sales of electricity for chlor-alkali manufacturing processes. [R.S. 47:301(10)(c)]
21. Sales of human tissue transplants including human organs, bone, skin, cornea, blood, or blood products transplanted from one individual to another. [R.S. 47:301(10)(d)]
22. Sales of food items by youth serving organizations chartered by Congress. [R.S. 47:301(10)(h)]
23. Sales of school buses less than five years old to independent operators for use in a public school system. [R.S. 47:301(10)(i)]
24. Sales of tangible personal property to qualifying food banks and donations of food items to food banks. [R.S. 47:301(10)(j) and 47:301(18)(a)(i) and (ii)]
25. Pollution control equipment that has been approved by the Louisiana Department of Revenue and the Department of Environmental Quality and is intended for reducing potential hazards of industrial pollution of air, water, noise, solid waste, or other hazardous waste. [R.S. 47:301(10)(l)]
26. Aircraft manufactured in Louisiana that have a seating capacity in excess of fifty persons. [R.S. 47:301(10)(m)]
27. Pelletized paper waste, as defined, when used as a combustible fuel by an electrical utility or in an industrial application, processing, compounding, reuse, or production process. [R.S. 47:301(10)(n)]

28. Fire-fighting equipment purchased by bona fide volunteer fire departments. [R.S. 47:301(10)(o)]
29. The providing of funeral directing services. [R.S.47:301(10)(s),47:301(13)(f), 47:301(14)(j) and 47:301(18)(g)]
30. The transfer of title to or possession of telephone directories by an advertising company that is not affiliated with a provider of telephone services. [R.S. 47:301(10)(t)]
31. The sale or other disposition by a dealer of cellular, PCS, or wireless telephones, and electronic accessories. [R.S. 47:301(10)(v), 47:301(13)(g), and 47:301(18)(i)]
32. Where a part of the sale price is represented by an article traded in, the sales tax is payable on the total purchase price less the market value of the article traded in. [R.S. 47:301(13)(a)]
33. The first \$50,000 of the sales price of new poultry production farm equipment. [R.S. 47:301(13)(c)]
34. Admissions to art, history, and scientific museums; aquariums, zoological parks, botanical gardens, arboretums, and other places of amusement that are classified as museums. [R.S. 47:301(14)(b)]
35. Repairs performed in Louisiana when the repaired property is delivered out of state. [R.S. 47:301(14)(g)]
36. The sales or purchase of interstate telecommunication services for the operation of a call center. (Effective April 1, 2001 through June 30, 2003) [R.S. 47:301(14)(i)]
37. Monetized bullion having a value of \$1,000 or more. [R.S. 47:301(16)(b)]
38. Repairs performed by a licensed motor vehicle dealer on vehicles subsequent to the lapse of an applicable warranty, where the work is done at no charge to the owner of the vehicle. [R.S. 47:301(16)(c)]
39. The sale of certain work products created by professionals licensed under Title 37 of the Revised Statutes sold in the normal course of their professional business. [R.S. 47:301(16)(e)]
40. The sale or purchase of pharmaceuticals administered to livestock for agricultural purposes. [R.S. 47:301(16)(f)]
41. The sale or purchase of used manufactured homes and 54 percent of the cost of new manufactured homes (Effective July 1, 2001). [R.S. 47:301(16)(g)]
42. The sale or purchase of custom computer software (This exclusion is to be implemented in increments beginning July 1, 2002). [R.S. 47:301(16)(h), 301(22), and 301(23)]
43. The first purchase digital television conversion equipment and digital radio conversion equipment by taxpayers that hold a Federal Communications Commission license issued pursuant to 47 CFR Part 73. [R.S. 47:301(16)(i)]
44. Materials used directly in the collection, separation, treatment, testing, and storage of blood by nonprofit blood banks and nonprofit blood collection centers. [R.S. 47:301(16)(j)]
45. Apheresis kits and leuko reduction filters used by nonprofit blood banks and nonprofit blood collection centers. [R.S. 47:301(16)(k)]

46. Other constructions permanently attached to land [R.S. 47:301(16)(l)]
47. Tangible personal property created or derived as a residue or byproduct (other than refinery gas) from the processing of raw materials for resale when used by the manufacturer of such property. [R.S. 47:301(18)(d)]
2. Animal feeds and feed additives used to sustain animals that are held for commercial, business, or agricultural purposes. [R.S. 47:305(A)(4)]
3. Materials, equipment, supplies, fuel, and related items (except vessels) used in the production or harvesting of crawfish and catfish. [R.S. 47:305(A)(5) and 47:305(A)(6)]

Constitutionally Protected Exclusions

La. Const. art. VII, § 2.2

1. Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through (r).
2. Natural gas, electricity, and water sold directly to the consumer for residential use.
3. Prescription Drugs.

Exemptions

Since July 1, 1986, most exemptions from the Louisiana general sales tax have been either partially or fully suspended. Currently, exemptions that are not protected from suspension are subject to four percent state sales tax until June 30, 2004. Purchases of electricity, water, and steam for commercial purposes are subject to 3.9 percent state sales tax July 1, 2002 through June 30, 2003, and 3.8 percent from July 1, 2003, through June 30, 2009.

For detailed information concerning the exemptions affected and the applicable dates and rates, contact the Taxpayer Services Division, Sales Tax Section, at 225•219•7356.

Exemptions are as follows:

1. Gross proceeds derived from the sale in this state of livestock, poultry, and other farm products direct from the farm, provided that such sales are made directly by the producers. [R.S. 47:305(A)(1)]
4. Livestock and livestock products, poultry and poultry products, farm, range, and agricultural products when produced by the farmer and used by him and members of his family. [R.S. 47:305(B)]
5. Gasoline, steam, water (not including mineral water or carbonated water, or any water sold in bottles, jugs, or containers, which are not exempted), electric power or energy, materials and energy sources used to fuel the generation of electric power when the electric power is to be sold by or used by an industrial manufacturing plant for self-consumption or cogeneration, newspapers, fertilizer and containers used for farm products when sold directly to the farmer, natural gas, all energy sources other than refinery gas used for boiler fuel, new automobiles, new trucks, new aircraft withdrawn from stock by factory-authorized dealers, and used automobiles and trucks withdrawn from stock by new or used motor vehicle dealers, with the approval of the secretary of Revenue and titled in the dealer's name for use as demonstrators. [R.S. 47:305(D)(1)(a-i)]
6. Orthotic and prosthetic devices and wheelchairs and wheelchair lifts prescribed by physicians for personal consumption or use; ostomy, colostomy, ileostomy devices and appliances; the purchase or rental by private individuals of materials and supplies for home renal dialysis; insulin; patient aids prescribed by physicians for home use; patient aids prescribed by chiropractors for home use; orthotic devices, prosthetic devices, prostheses, and

- restorative materials used or prescribed by dentists; all medical devices prescribed by a registered physician. [R.S. 47:305(D)(1)(j-m, s-t), 47:305(G), and R.S. 47:305.2]
7. Sales of meals furnished to the staff and students of educational institutions, including kindergartens; the staff and patients of hospitals; the staff, inmates, and patients of mental institutions; boarders of rooming houses; and occasional meals furnished in connection with or by educational, religious, or medical organizations. This exemption will apply only if the meals are sold in facilities not open to outsiders or the general public and are consumed on the premises where purchased. [R.S. 47:305(D)(1)(n-r) and 47:305(D)(2-3)]
 8. Bona fide interstate commerce. [R.S. 47:305(E)]
 9. The sales, use, or lease taxes on amounts paid by television broadcasters for the right to exhibit or broadcast copyrighted material, film, video, audit tapes, etc. [R.S. 47:305(F)]
 10. Materials, services, and supplies used for repairing, renovating or converting drilling rigs, or machinery and equipment which are component parts thereof, which is used exclusively for the exploration or development of minerals outside the territorial limits of the state in Outer Continental Shelf waters. [R.S. 47:305(I)]
 11. Sales of materials, equipment, and machinery that enter into and become component parts of ships, vessels, or barges, including commercial fishing vessels, drilling ships, and drilling barges of fifty tons load displacement and over; the gross proceeds from the sale of such ships, vessels, or barges sold by the builder thereof. [R.S. 47:305.1(A)]
 12. Materials and supplies purchased by the owners and operators of ships or vessels operating exclusively in foreign or interstate commerce where such materials and supplies are loaded upon the ship or vessels operating exclusively in foreign or interstate coastwise commerce; the materials and supplies used in such repairs, where such materials and supplies enter into and become a component part of such ships or vessels; laundry services performed for the owners or operators of such ships or vessels operating exclusively in foreign or interstate coastwise commerce, where the laundered articles are to be used in the course of the operation of such ships or vessels. [R.S. 47:305.1(B)]
 13. Seeds used in planting crops (does not include seeds used in planting a garden to produce food for personal consumption by the planter and his family). [R.S. 47:305.3]
 14. Sales of admission tickets by Little Theater organizations. [R.S. 47:305.6]
 15. Tickets to musical performances of Louisiana nonprofit musical organizations. This exemption shall not apply to performances given by out-of-state or nonresident symphony companies, nor shall this exemption apply to any performance intended to yield a profit to the promoters thereof. [R.S. 47:305.7]
 16. Pesticides used for agricultural purposes (including, but not limited to insecticides, herbicides, and fungicides). [R.S. 47:305.8]
 17. Motion picture film rental by an operator of a motion picture theater. [R.S. 47:305.9]
 18. Property purchased for use outside the state (under certain conditions). [R.S. 47:305.10]

19. Sale of admissions to entertainment events furnished by recognized domestic nonprofit charitable, educational, and religious organizations if the entire proceeds from the sales, except for necessary expenses connected with the entertainment events, are used for the purposes for which the organizations furnishing the events were organized. [R.S. 47:305.13]
20. Admissions (including outside gate admissions), parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious organizations, which are nonprofit, when the entire proceeds, except for the necessary expenses connected therewith, are used for educational, charitable, religious, or historical restoration purposes including the furtherance of the organization's purpose. Sales by thrift shops located on military installations are included in this exemption as are sales of newspapers by religious organizations provided the sales price does not exceed the cost to publish the newspaper. Purchases of books, workbooks, computer software, films, videos, and audiotapes by nonprofit literacy organizations were added to the exclusion in the 2002 Regular Legislative Session. [R.S. 47:305.14]
21. Sales or purchases by blind persons and certain organizations that provide training to blind persons and that have received approval from the Department of Revenue. [R.S. 47:305.15]
22. Cable television installation and repair. [R.S. 47:305.16]
23. Income from coin-operated washing and drying machines in commercial Laundromats. [R.S. 47:305.17]
24. Outside gate admissions to grounds and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations, not including regular commercial ventures that are in competition with retail merchants. [R.S. 47:305.18]
25. The lease of vessels for use in the production of minerals. [R.S. 47:305.19]
26. Purchases of repair parts, repair services, operating materials and supplies, diesel fuel, and lubricants for use on commercial fishing vessels operated by Louisiana domiciled and resident licensed commercial fishermen, or for use by seafood processing facilities that own, lease, or contract with a qualified vessel. [R.S. 47:305.20]
27. Units of mobile, motorized, self-propelled, earth-moving farm and construction equipment are exempted from the use tax when removed from resale inventory by licensed dealers as a method of promoting the sale. [R.S. 47:305.22]
28. The first \$50,000 of the sales price of each item and attachment of specified types of farm equipment used in the production and harvesting of food and fiber is exempted. The tax must be paid on the portion of the sales price in excess of the exempt amount. [R.S. 47:305.25]
29. New vehicles furnished by dealers on a free-loan basis for driver education programs accredited by the Louisiana Department of Education. [R.S. 47:305.26]
30. The sale or purchase of gasohol with at least 10 percent alcohol if such alcohol was produced in Louisiana from agricultural commodities. [R.S. 47:305.28]

31. Purchases of materials for the construction of and supplies for the operation of certain not-for-profit retirement centers. [R.S. 47:305.33]
32. The purchase or importation of motor vehicles, trailers, or semitrailers to be leased or rented at reasonable market rates by qualified lessors for use on public roadways. The tax is due on all receipts from the lease or rental of the property. [R.S. 47:305.36]
33. Diesel fuel, butane, propane, and other liquefied petroleum gases used or consumed for farm purposes. [R.S. 47:305.37]
34. Tangible personal property sold, used or consumed, distributed, or stored for use or consumption by sheltered workshops licensed by the Louisiana Department of Social Services as day developmental centers for the mentally retarded. [R.S. 47:305.38]
35. Butane, propane, and liquefied petroleum gases purchased by consumers for the private residential purpose of cooking and heating. [R.S. 47:305.39]
36. Specialty items for use in connection with Mardi Gras activities. Specialty items exempted are those items designed for the carnival that bear the organization's name or insignia. [R.S. 47:305.40]
37. Sales, purchases, rentals, or services received by Ducks Unlimited or Bass Life. [R.S. 47:305.41]
38. Admission tickets sold by any domestic nonprofit organization engaged in the preparation and presentation of the performing arts. [R.S. 47:305.42]
39. Sales made by a nonprofit organization dedicated exclusively to the conservation of fish or migratory waterfowl. [R.S. 47:305.43]
40. Sales of certain materials and chemicals used by commercial printers, such as artwork, dies, etc. [R.S. 47:305.44]
41. Piggy-back cars and rolling stock owned, operated, or leased in Louisiana and per diem or car-hire charges on freight cars. [R.S. 47:305.45]
42. Sales of food paid for with USDA food coupons or WIC (Women, Infants, and Children) program vouchers. [R.S. 47:305.46]
43. Pharmaceutical samples distributed free of charge in Louisiana. [R.S. 47:305.47]
44. Motor vehicles purchased in another state by active duty military personnel, under certain conditions. [R.S. 47:305.48]
45. Catalogs that are distributed free of charge within Louisiana. [R.S. 47:305.49]
46. Purchases of trucks with a gross weight of 26,000 pounds or more, trailers and semitrailers as defined in R.S. 47:451, and contract carrier buses that are used at least 80 percent of the time in interstate commerce. [R.S. 47:305.50(A)]
47. The sale or purchase of utilities used by steelworks and blast furnaces that are classified as SIC 3312 by the Standard Industrial Classification Code. [R.S. 47:305.51]

Forms

The following forms are used in sales tax administration and can be obtained from any office of the department. Many of the forms may also be downloaded from the Department's website at www.revenue.louisiana.gov.

Applications and General Forms

| | | | |
|----------|---|---------|---|
| R-100 | List of Local Sales Tax Collecting Agencies and Rates | R-1341 | Instruction Sheet For Contract Completion (3 pg Set) |
| R-1020 | Designation of Construction Contractor as Agent of a Governmental Entity | R-1341A | Schedule - Contract Completion Form |
| R-1022 | Application for Offshore Number | R-1342 | Contractor Tax Registration Numbers and Contract Information |
| R-1027 | Sales Tax Registration Certificate | R-1343 | Contractor/Subcontractor Surety Bond (2 pg Set) |
| R-1048 | Application for Exemption from Collection of Louisiana Sales Tax at Certain Fund Raising Activities | R-1343A | Application - Contractor/Subcontractor Surety Bond (Issued only if R-1343 is not applicable) |
| R-1050PC | Instructions - Pollution Control Refund Guidelines | R-1345 | Application for Exemption by Seafood Processing Facility |
| R-1051PC | Instructions - Natural Disaster and Flood Damage Refund Guidelines | R-1349 | Application for Refund - Pollution Control |
| R-1052PC | Instructions - Enterprise Zone Rebate Guidelines | R-1362 | Claim for Refund - Property Destroyed by Natural Disaster |
| R-1061L | Application - Authority to Remit Lease/Rental Sales Tax Directly to the Department of Revenue | R-1362I | Instructions - General Information for Refund Claims resulting from Property Damage caused by a Natural Disaster or Flood |
| R-1070 | Application - Certification as a "Manufacturer" | R-1362S | Sales Tax Refund Schedule Disaster Loss of Tangible Personal Property (LGST-D-76) |
| R-1072 | Manufacturer's Designation of Mandate (Agency) | R-1363 | Claim for Refund - Titled Assets Destroyed by Natural Disaster (LGST-D-76M) |
| R-1083 | Sales Tax Rate Schedule | R-1365 | Schedule - List of Subcontractors and Suppliers |
| R-1130L | Schedule - List of General Contractors and Subcontractors Supplier List | R-1368 | Certification of the Purchase of Motor Boats in Louisiana for Registration in Another State by a Nonresident |
| R-1318L | Application for Advance Sales Tax Exemption "W" number | R-1369A | Application - Exemption on Purchases by Qualified Churches |
| R-1331L | Tax Payment Certification for Boat Registration | R-1370L | Application for Motor Vehicle Lessor Exemption "L" Number |
| R-1334 | Application by Commercial Fisherman for Exemption | R-1372 | Application for Exclusion on Purchases or Leases by Certain Parochial and Private Elementary and Secondary Schools |
| R-1339 | Nonresident Contractor (4 page Set) | R-1378 | Application - Contractor Registration and Bond Information Instructions - Contractor Surety Bond |
| R-1340 | Certification of Status by Contractors/Subcontractors (2 pg Set) | R-1379 | Instructions - Medical Device Refund Guidelines |
| | | R-1380 | Manufacturer's Direct Pay Application |

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| R-16019 | Central Registration Application Booklet (CR-1) | R-1010 | Exemption Certificate - For Ships and Vessels Operating in Interstate Commerce (LGST-51B) |
| R-20127L | Claim for Refund | R-1013 | Exemption Certificate - For-hire Carriers in Interstate/Foreign Commerce (LGST-12) |
| R-20128 | Request for Waiver of a Penalty for Delinquency | R-1018 | Exemption Certificate - Mobile Homes |
| R-20193L | Authorization Agreement for Electronic Funds Transfer of Tax Payment | R-1023 | Exemption Certificate - Purchases by Companies with O/S Number for Offshore Use (LGST-9 O/S) |
| R-20193I | Instructions for Authorization Agreement for Electronic Funds Transfer of Tax Payment | R-1028 | Exemption Certificate - Purchases by Wholesalers and Manufacturers for Resale or Further Processing (LGST-9) |
| R-20194 | Information on Electronic Funds Transfer Program | R-1032 | Exemption Certificate - Construction Contractors Designated as Agents of Governmental Agencies |
| R-20201 | Louisiana Electronic Funds Transfer Guidelines | R-1041 | Exemption Certificate - Institutional or Retail Dealer Purchases of Medical-Related Property |
| Brochures | | R-1056 | Exemption Certificate - Purchases by State Agencies and Certain Political Subdivisions |
| R-20068 | Flea Markets, Craft Shows, and Itinerant Vendors Sales Tax | R-1059 | Exemption Certificate - Exemption for purchases by Boys State/Girls State |
| R-20073 | New Business Guide | R-1060 | Exemption Certificate - Purchases of Certain Farm Equipment |
| R-20161 | Rights of the Taxpayer | | |
| R-20162 | Louisiana Tax Facts | | |
| R-20164 | Motor Vehicle Sales Tax | | |
| R-20165 | Sales Tax: Restaurants, Lounges, and Nightclubs | | |
| R-20170 | Sales Tax Brochure for Furniture and Appliance Dealers | | |
| R-20171 | Sales Tax Brochure for Farm Implement and Heavy Equipment Dealers | | |
| R-20207 | SEATA Information Sharing Program Brochure | | |
| Exemption Certificates | | | |
| R-1006 | Exemption Certificate - Covering Purchases of Food Products for Preparation and Consumption in the Home | | |
| R-1007 | Exemption Certificate - Purchases by Sellers of Livestock, Livestock Products, and Commercial Growers | | |
| R-1009 | Exemption Certificate - Shipbuilders of Vessels over Fifty (50) Tons Load Displacement (LGST-51A) | | |

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| R-1061L | Exemption Certificate - Authority to Remit Lease/Rental Sales Tax Directly to the Department of Revenue | R-1366 | Exemption Certificate - Purchases by Manufacturers using the Direct Iron Process |
| R-1065 | Exemption Certificate - Non-Road Utility Vehicles used on Commercial Farms | R-1367 | Exemption Certificate - Purchases of Certain Trucks, Trailers and Busses Used in Interstate Commerce |
| R-1079 | Resale Certificate - Foreign Purchasers (LGST-9A) | R-1376L | Exemption Certificate - Government Agencies Exemption for Hotels |
| R-1096 | Exemption Certificate - Offshore Area (LGST-9D) | | |
| R-1310 | Exemption Certificate - Purchases of Vehicles for Lease or Rental (LGST-9L) | | |
| R-1311 | Resale Certificate - Motor Vehicles (LGST-9C) | | |
| R-1322 | Exemption Certificate - Purchases by Holders of Direct Payment Permit Numbers (LGST-DP) | | |
| R-1332 | Exemption Certificate - Purchases of Telecommunications Services for Resale | | |
| R-1334 | Exemption Certificate - Commercial Fishermen | | |
| R-1336 | Vendor's Certificate of Exemption for Commercial Fishermen | | |
| R-1344 | Exemption Certificate - Tangible Personal Property for Rent or Lease (LGST-61) | | |
| R-1346 | Exemption Certificate - Purchases by Qualified Seafood Processing Facilities | | |
| R-1353 | Exemption Certificate - Rent for Re-rent (LGST-9RR) | | |
| R-1355 | Exemption Certificate - Purchases by Blind Vendors (LGST 78) | | |
| R-1356 | Exemption Certificate - Purchases by Federal Government (LGST-100) | | |
| R-1357 | Exemption Certificate - Purchases by Credit Unions (LGST 100A) | | |
| R-1359L | Exemption Certificate - Certain Purchases by Bona Fide Organized Volunteer Fire Departments (LGST 564) | | |
| R-1364 | Statement of Exemption From Bonding Requirements - Nonresident Contractor Program | | |

Tax Return Forms

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|----------|--|
| R-1029 | Monthly Sales Tax Return |
| R-1029DS | Hotel/Motel Sales Tax Return |
| R-1029HM | Hotel/Motel - Recovery District |
| R-1029I | Sales Tax Return - General Instructions |
| R-1030 | Service Contractor Tax and Tour Tax Return |
| R-1031 | Catalogs Sales Tax Return |
| R-1325 | Hotel Occupancy Tax and Food and Beverage Tax Return |
| R-1329 | Automobile Rental Excise Tax Return |

Assistance

Sales Tax Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7356 (Assistance)
225•219•7356 (Sales tax return forms)
225•219•2113 (Other sales tax forms)

Telecommunication Tax for the Deaf

R.S. 47:1061

Who must file

Every local exchange telephone company operating in Louisiana is required to file a return.

Rate of tax

Five cents per month on each residence and business customer telephone access line of the local exchange companies.

Date tax due

The tax must be collected monthly and paid on or before 30 days after the close of each calendar quarter.

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts are described in this booklet under the section titled "Interest and Penalties."

Form

R-5702-L Telecommunication Tax for the Deaf
Tax Return

Assistance

Taxpayers Services Division
Excise Taxes Section
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7656 (Forms and assistance)

Tobacco Tax

R.S. 47:841-869

Who must file

Any person who manufactures or imports cigars, cigarettes, or smoking tobacco for distribution, sale, use, or consumption in Louisiana is required to file a return.

Rate of tax

1. Cigars – based on the manufacturer’s net invoice price per thousand.
 - a. Eight percent up to \$120 per thousand.
 - b. 20 percent over \$120 per thousand.
2. Cigarettes – One and eight-tenths cent per cigarette effective July 1, 2002.
3. Smoking tobacco – 33 percent of manufacturer’s net invoice price.
4. Smokeless tobacco – 20 percent of manufacturer’s net invoice price.

Date tax due

Every registered tobacco dealer must immediately after receipt of any unstamped cigarettes affix tax stamps in the required denominations and amount on the cigarette packages. Tax stamps can only be purchased from the Secretary of Revenue and must be affixed in the premises of the wholesale tobacco dealer.

Every registered tobacco dealer receiving and handling cigarettes, cigars, and smoking tobacco in Louisiana upon which tax has not been previously paid must, within 20 days after the expiration of each calendar month, file a report with the Secretary.

Method of collection

1. Sale of stamps for cigarette tax.
2. Monthly report on cigars and smoking tobacco.

Permits

Every wholesaler who sells taxable tobacco products must apply for a dealer’s permit before February 1, or before beginning business.

Fees

Wholesaler – \$50. If the application is not made timely, the fee will double.

Bond requirements

Every wholesale dealer must furnish to the Secretary a bond in the minimum amount of \$2,500. The Secretary is authorized to waive the bond requirement under certain conditions.

Exemptions

Smoking and chewing tobacco purchased by or for state institutions for issue to the inmates. (R.S. 47:855)

Penalties

Penalties, including fines and/or imprisonment, are provided under the Louisiana statutes for failure to comply. Specific penalties and amounts for late filing of reports are described in this booklet under the section titled “Interest and Penalties.”

Additional penalties for delinquent payment of stamp purchases are five percent of amount due for the first 10 days of delinquency and 20 percent of amount due if delinquency is over 10 days. Also, all outstanding credit sales of tobacco stamps, whether delinquent or not, will become due and the wholesale dealer may lose the privilege of purchasing stamps on credit.

Forms

- R-5000 Application for Credit – Tobacco Stamps/
Meter Units
- R-5001 Order for Louisiana Tobacco Tax Stamps
- R-5009 Tobacco Credit Sales Authorized Signatures
- R-5601 Application for Waiver of Tax Surety Bond
- R-5604 Tobacco Tax Return
- R-5604B Tobacco Tax Schedule of Purchases/Credit
- R-5604CL Report of Cigarettes Made by Nonparticipating
Manufactures Imported into
Louisiana
- R-5605 Certification of Cancelled and Destroyed
Stamps
- R-5606 Report of Sales for Military Purchases
- R-5607 Certificate of Tax-Free Sales to Ship Stores
- R-5609-L Application for Wholesale Tobacco Permit
- R-5629 Consumer Excise Tax Return
- R-5671-PC Tobacco Tax Surety Bond

Assistance

Excise Taxes Section
Taxpayer Services Division
Louisiana Department of Revenue
Post Office Box 201
Baton Rouge, LA 70821•0201
225•219•7656 (Permit applications, bond information,
assistance, and forms)

Tobacco Products Permits

R.S. 26:901-924

Who must file

Every person who sells or is about to engage in the business of selling cigarettes, cigars, or other tobacco products at retail, at wholesale, or by vending machine, or is about to engage in the business of receiving unstamped or nontax paid cigarettes, cigars, or other tobacco products, or who is engaged in the business of receiving stamped cigarettes at wholesale or any or all of the articles taxed in accordance with R.S. 47:841-869.

Permits and fees

Applications for registration certificates and permits must be made to the commissioner before the conduct of any business and must be renewed annually.

1. Retail Dealer Registration Certificate – \$25 per year or any portion thereof issued to any dealer, not otherwise required to obtain a permit, other than a wholesale dealer or vending machine operator for each retail outlet where cigars, cigarettes, or the tobacco products are offered for sale either over the counter or by vending machine. For expiration period, see chart.
2. Retail Dealer Permit – \$75 per year or any portion thereof issued to a dealer other than a wholesale dealer or vending machine operator for each retail outlet where cigars, cigarettes, or other tobacco products are offered for sale either over the counter or by vending machine.

3. Vending Machine Operator Permit – \$75 per year or any portion thereof issued to a vending machine operator operating one or more vending machines. This permit is not required for licensed wholesale dealers operating vending machines. Permit expires on June 30 each year.
4. Vending Machine Permit: \$5 per machine per year or any portion thereof issued to the vending machine operator or wholesale dealer for each vending machine with the permit to be affixed to the front surface of the vending machine. Permit expires June 30 each year.
5. Wholesale Dealer Permit – \$75 per year or any portion thereof issued to a wholesale dealer for each wholesale place of business. Permit expires each year on December 31.

Date fees due

Permits must be obtained before beginning business. Fees for the permit annual renewal must be paid before the expiration of the permit. Retail dealer certificates and permit renewals are staggered according to the parish where the business is located:

Expiration

| Month | Parishes |
|--------------|--|
| January | Ascension, East Baton Rouge |
| February | Jefferson |
| March | Allen, Beauregard, Calcasieu, Cameron, Jefferson Davis, Vermilion, Vernon |
| April | Plaquemines, St. Bernard, St. Charles, St. James, St. John |
| May | Orleans |
| June | None |
| July | Avoyelles, Evangeline, Iberville, Pointe Coupee, Rapides, St. Landry, West Baton Rouge |
| August | East Feliciana, Livingston, St. Helena, St. Tammany, Tangipahoa, Washington, West Feliciana |
| September | Bienville, Bossier, Caddo, Claiborne, DeSoto, Lincoln, Red River, Sabine, Webster |
| October | Acadia, Iberia, Lafayette, St. Martin |
| November | Assumption, Lafourche, St. Mary, Terrebonne |
| December | Caldwell, Catahoula, Concordia, East Carroll, Franklin, Grant, Jackson, LaSalle, Madison, Morehouse, Natchitoches, Ouachita, Richland, Tensas, Union, West Carroll, Winn |

Penalties

A penalty of 25 percent of the permit fee will be assessed for failing to file the permit renewal application before the expiration date with an additional 25 percent assessed for each subsequent 30-day period or fraction thereof that the renewal is late. In addition, fines and suspension or revocation of the registration certificate or permit are provided for failure to comply with the provisions of the Louisiana statutes. No person may perform any action for which a registration certificate or permit is required unless the registration or permit has been obtained. Each day of business conducted without a valid, unsuspended registration certificate or permit constitutes a separate violation.

Forms

Application for Tobacco Dealer

Assistance

Office of Alcohol and Tobacco Control
Louisiana Department of Revenue
Post Office Box 66404
Baton Rouge, LA 70896
225•925•4041 (Assistance and forms)

Taxes, Permits, Licenses, and Fees Administered by Other Agencies

For complete information on licenses, permits, and other requirements for doing business in Louisiana, contact the Secretary of State's First Stop Shop.

The First Stop Shop is a licensing information center for prospective small business owners that provides a single place to go for licensing information needed to conduct business in Louisiana. Business owners complete a checklist specific to their type of business and based on their responses, information is provided as to the required taxes, permits, licenses, and fees. The checklist is available on the First Stop Shop's website at <http://www.sec.state.la.us/comm/fss-index.htm> and can be printed out or completed online.

The First Stop Shop has liaisons with all state agencies dealing with business permitting or licensing and serves as a central point of contact for state government requirements and directs individuals to the proper local licensing and taxing authorities. Contact the First Stop Shop as follows:

Secretary of State
First Stop Shop Division
P.O. Box 94125
Baton Rouge, LA 70804-9125
225•922•2675 or 800•259•0001
Fax: 225•922•0439
E-mail: fss@sec.state.la.us
website:
<http://www.sec.state.la.us/comm/fss-index.htm>.

Addresses For Other Agencies

Contractors, State Licensing Board for

Department of Economic Development
2525 Quail Drive 70808
Post Office Box 14419
Baton Rouge, LA 70898•4419
225•765•2301
<http://www.lslbc.louisiana.gov>

Economic Development, Department of

Capitol Annex
1051 North Third Street 70802
Post Office Box 94185
Baton Rouge, LA 70804•9185
225•342•3000
<http://www.led.state.la.us>

Environmental Quality, Department of

602 North Fifth Street 70802
Post Office Box 4314
Baton Rouge, LA 70821-2263
225•219-3953
<http://www.deq.state.la.us>

Financial Institutions, Office of

Department of Economic Development
8660 United Plaza Blvd., 2nd Floor
Post Office Box 94095
Baton Rouge, LA 70804•9095
225•925•4660
<http://www.ofi.state.la.us>

Fire Marshal, Office of State

Department of Public Safety and Corrections
8181 Independence Boulevard
Baton Rouge, LA 70806
225•925•4911
<http://www.dps.state.la.us/sfm/index.htm>

Insurance, Department of

1702 North 3rd Street
Post Office Box 94214
Baton Rouge, LA 70804•9214
225•342•5900
800•259•5300
<http://www.ldi.state.la.us>

Labor, Department of

Office of Regulator Services
1001 N. 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804•9094
225•342•2992
<http://www.ldol.state.la.us>

Liquefied Petroleum Gas Commission

Department of Public Safety
7919 Independence Boulevard, 2nd Floor
Post Office Box 66209
Baton Rouge, LA 70896•6209
225•925•4895
<http://www.dps.state.la.us/lpg/home.html>

Motor Vehicles, Office of

Department of Public Safety
7979 Independence Boulevard 70806
Post Office Box 64886
Baton Rouge, LA 70896•4886
225•925•6146
<http://www.dps.state.la.us/omv/home.html>

Public Service Commission

602 North 5th Street
Post Office Box 91154
Baton Rouge, LA 70806
225•342•4414
225•342•4439
225-342-1402
<http://www.lpsc.org>

Secretary of State

8549 United Plaza
Post Office Box 94125
Baton Rouge, LA 70804•9125
225•925•4704
<http://www.sos.louisian.gov>

Tax Commission

5420 Corporate Blvd., Suite 107
Post Office Box 66788
Baton Rouge, LA 70896•6788
225•925•7830

Treasury, Department of

900 North Third Street
Third Floor, State Capitol
Post Office Box 44154
Baton Rouge, LA 70804
225•342•0010
Unclaimed Property
225•219•9400 (Baton Rouge)
888•925•4127
<http://www.latreasury.com>

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