



Automobile Rental Excise Tax Return Electronic Filing Instructions

FOR FILING PERIODS BEGINNING JANUARY 2021

GENERAL INSTRUCTIONS

All persons and dealers who are subject to the tax levied under Chapter 4-A of Subtitle II of Title 47, as amended, are required to file a tax return monthly. This return is due on or before the 20th day of the month following the taxable period and becomes delinquent on the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter. The tax becomes due at the time the rental payment is received from the rentee.

NOTICE TO AUTOMOBILE RENTAL PEER-TO-PEER PLATFORMS OR PROGRAMS:

Effective January 1, 2021, a peer-to-peer platform or program is considered a dealer pursuant to LA R.S. 47:301(4)(n) and is responsible for collecting and remitting Automobile Rental Tax to the Louisiana Department of Revenue (LDR) if an automobile is rented or leased in Louisiana for a period of 29 days or less.

The Automobile Rental Tax imposed by LA R.S. 47:551 is a three percent automobile rental tax (2½ percent state tax and ½ percent local tax). The local portion of the tax collected must be distributed to the central local sales and use tax collector or parish governing authority. Therefore, in addition to filing Form R-1329E, *Automobile Rental Excise Tax Return*, each reporting period, peer-to-peer vehicle sharing programs and platforms must also report the tax collected on Form R-1329S, *Automobile Rental Excise Tax Supplemental Rental Location Schedule*, for each parish based on where the automobiles were rented or leased. Form R-1329S is available on LDR's website at www.revenue.louisiana.gov. Please return the completed Form R-1329S by email to Sales.Inquires@la.gov. Do not mail.

SPECIFIC INSTRUCTIONS

Line 1 – Enter “gross proceeds” derived from the lease or rental of automobiles pursuant to automobile rental contracts. If it is your business practice to include taxes in the total amount billed to your customer, the gross proceeds reported on Line 1 must reflect the amount billed to the customer before the taxes were added to the billing amount charged to the customer. “Gross proceeds” as used here means the total cash collections received from auto rental customers during the reporting month, regardless of the month in which the rental actually occurred. Rental receipts are reportable on a cash basis rather than an accrual basis, in accordance with Louisiana Revised Statute 47:306(A)(2).

Line 2 – Enter here the total receipts for vehicle rentals that are not taxable. Examples are: rentals of 30 or more consecutive days; rentals of vehicles to insurance companies and auto repair facilities for the purpose of furnishing a replacement vehicle to a customer while his vehicle is being repaired; rentals of replacement vehicles to individuals while their own vehicle is being repaired (provided the individual presents a copy of the repair invoice); and, rentals to United States government agencies.

Line 3 – Self-explanatory.

Line 4 – Self-explanatory.

Line 5 – In cases where the actual total of the tax monies collected exceeds 3 percent of the gross receipts, any such excess must be reported here and remitted to the Department of Revenue.

Line 6 – Self-explanatory.

Line 7 – A vendor's compensation of 1.05 percent of the taxes collected is allowed as a credit to the dealer for accurate and timely reporting. Such compensation is allowable only when the payment is timely, and in no instance can the compensation be allowed if the tax is not paid when due.

Line 8 – Self-explanatory.

Line 9 – Interest is computed from the 21st day of the month following the month in which the tax becomes due until the date the tax is paid. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at www.revenue.louisiana.gov.

Line 10 – A delinquent penalty of 5 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent of the net tax due on Line 6, must be entered here for any return that is filed delinquent.

Line 11 – Make payment to: Louisiana Department of Revenue. You can file and pay your Louisiana Automobile Rental Tax at www.revenue.louisiana.gov/latap. You can also pay by credit card over the internet or by phone. Visit www.acipayonline.com or call 1-800-2PAYTAX (1-800-272-9829). If paying by EFT, be sure to use tax code 04111.