

Automobile Rental Excise Tax Return

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.

Corrections to the name and address information on the label should be made by lining through the incorrect information and adding the correct information.

All amounts reported on the return should be rounded to the nearest dollar.

Care should be exercised to ensure that: (a) the correct period is entered in the upper right-hand corner of the return; (b) the return is signed and dated by the appropriate company official; (c) a remittance for the exact amount of tax, penalty, and interest accompanies the return; and, (d) the return and remittance are placed in the enclosed pre-addressed envelope, with postage affixed, and mailed.

Specific Instructions

Line 1 – “Gross receipts” 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 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 1.1 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 your remittance payable to the Department of Revenue for the amount shown on Line 11 and attach it to the return. **Do not send cash.** Enter your 10-digit account number and the reporting month on your check to ensure proper credit in the event that the return and remittance become separated. If paying by EFT, be sure to use tax code 04111.

