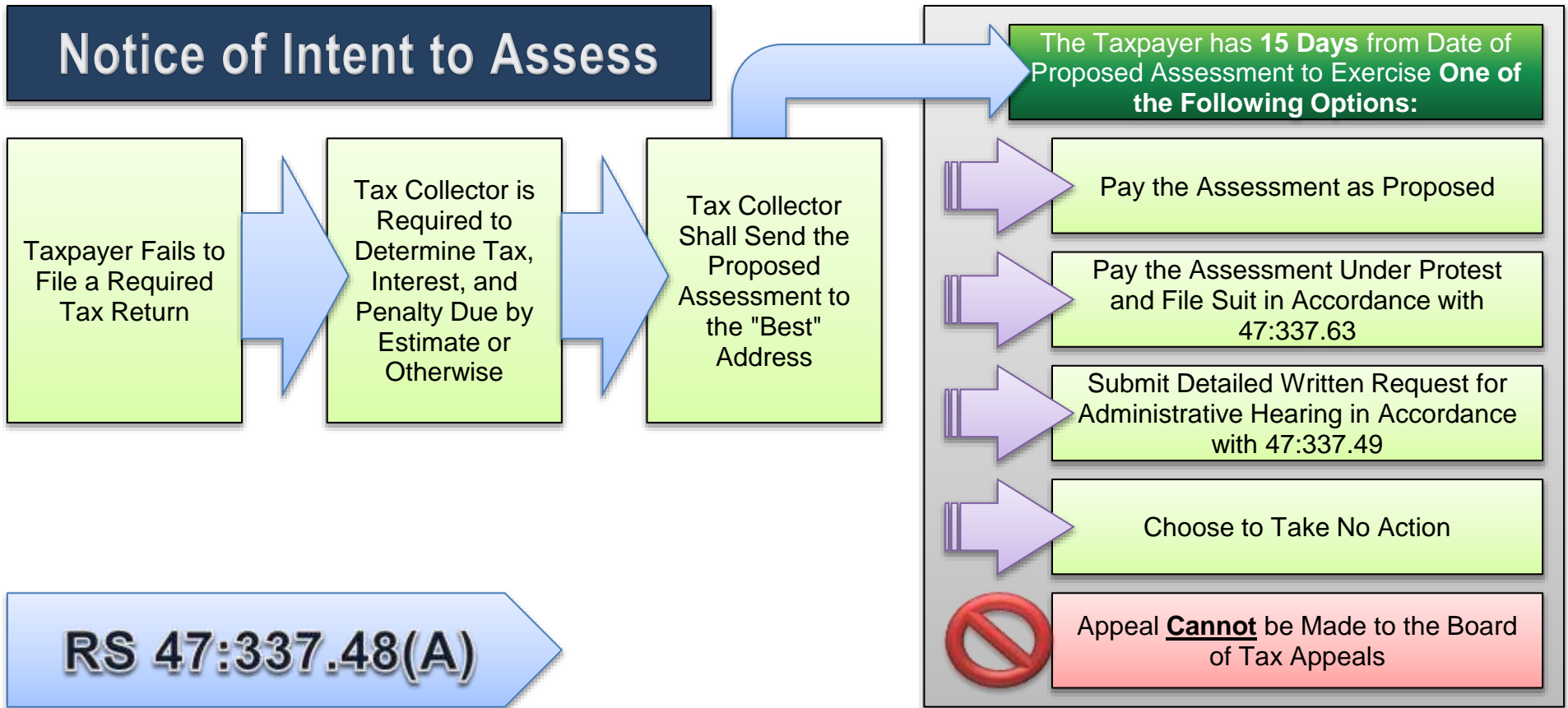
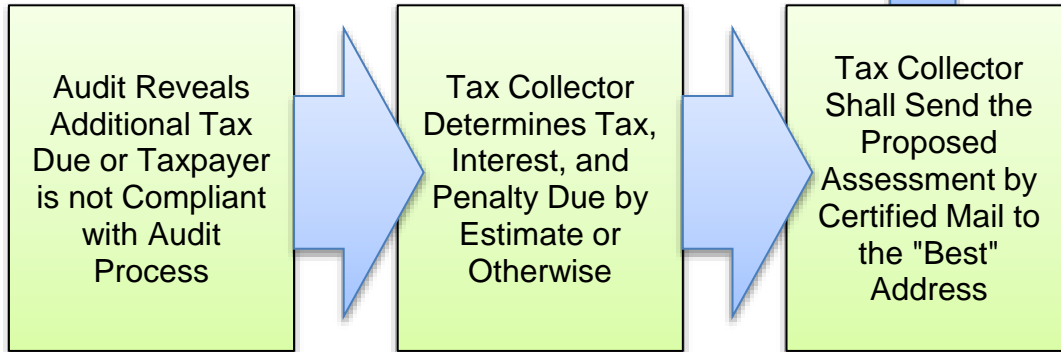


**Local Sales and Use Tax
Assessment Procedures
Act 640, Regular Session 2014**

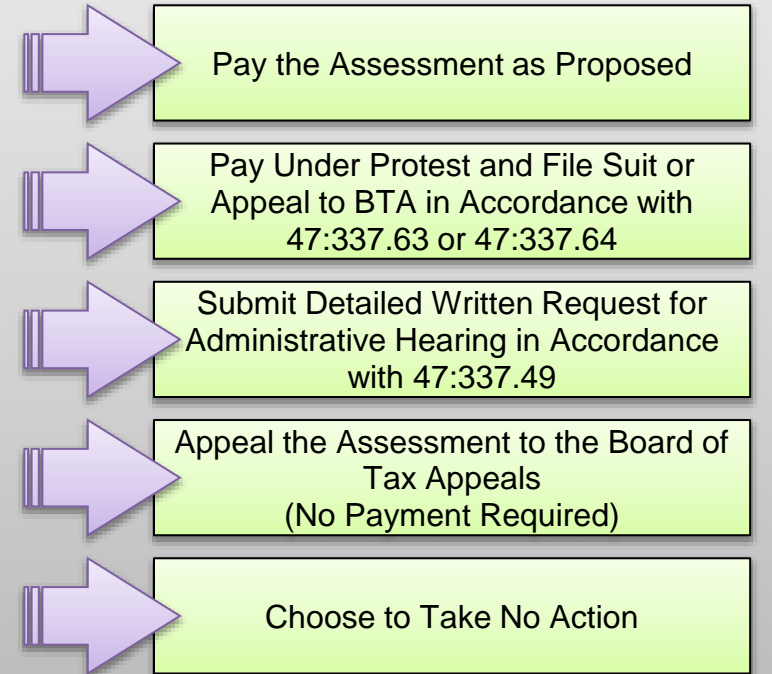


**Local Sales and Use Tax
Assessment Procedures
Act 640, Regular Session 2014**

Notice of Intent to Assess



The Taxpayer has **30 Days** from Date of Proposed Assessment to Exercise **One of the Following Options:**



RS 47:337.48(B)

**Local Sales and Use Tax
Assessment Procedures
Act 640, Regular Session 2014**

Notice of Assessment

At Expiration of
30 Days
Additional Tax
Remains Due or
Taxpayer is not
Compliant with
Audit Process

Tax Collector
Determines Tax,
Interest, and
Penalty Due by
Estimate or
Otherwise

Tax Collector
Shall Send the
Notice of
Assessment
by Certified Mail
to the "Best"
Address

The Taxpayer has **30 Days** from Date of
Notice of Assessment to Exercise **One of
the Following Options:**

Pay the Notice of Assessment

Pay Under Protest and File Suit or
Appeal to BTA in Accordance with
47:337.63 or 47:337.64

Appeal the Assessment to the Board of
Tax Appeals
(No Payment Required)

Choose to Take No Action

RS 47:337.51(A)(1)

**Local Sales and Use Tax
Assessment Procedures
Act 640, Regular Session 2014**

Notice of Assessment

At Expiration of 15 Days or Such Time to Hear a Protest the Collector Shall Make a Determination

Tax Collector is Required to Determine Tax, Interest, and Penalty Due by Estimate or Otherwise

If a Tax Liability Exists, the Tax Collector Shall Send a Notice of Assessment by Certified Mail to the "Best" Address

The Taxpayer has **30 Days** from Date of Notice of Assessment to Exercise **One of the Following Options:**

Pay the Notice of Assessment

Pay the Notice of Assessment Under Protest and File Suit in Accordance with 47:337.63

Pay Under Protest and Appeal to the Board of Tax Appeals

Choose to Take No Action and the Notice of Assessment Becomes Final and Collectable After **30 Days**

RS 47:337.51(A)(2)