

RULE

Association of Tax Administrators

Local Sales Tax Reporting Date (LAC 72.I:Chapter 3)

Under the authority of the Uniform Local Sales Tax Code, R.S. 47:337.1 et seq., and in accordance with the Uniform Local Sales Tax Administrative Procedure Act, R.S. 47:337.91 et seq., the Louisiana Association of Tax Administrators has adopted regulations relating to the local sales tax reporting date.

Title 72

UNIFORM LOCAL SALES TAX

Part I. General Provisions

Chapter 3. Local Sales Tax Reporting Date

§301. General Provisions

A. In accordance with R.S. 47:337.18(A), the taxes levied by the local ordinance shall be due and shall be payable on the first day of the month and returns shall be prepared and transmitted to the collector by all dealers on or before the twentieth day of each month for the preceding reporting period. Every dealer, at the time of making the return required hereunder, shall compute and remit to the collector the required tax due for the preceding reporting period, and failure to so remit such tax shall cause said tax to become delinquent.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.2, R.S. 47:337.18(A), and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:509 (March 2007).

§303. Definitions

A. Definitions. For the purposes of these rules, the following terms shall have the meaning ascribed to them in this Section.

Courier—a messenger other than the United States Postal Service that delivers parcel, packages and the like containing returns, reports, other documents or payments.

Legal Holiday—any legal holiday observed by the Local Collector, Louisiana Department of Revenue or the United States Post Office.

Local Collector—the individual or entity designated as collector of the appropriate single sales and use tax collection office, and his duly authorized assistants, of any political subdivision authorized under the constitution and laws of the state of Louisiana to levy and collect a sales and use tax, except a statewide political subdivision, when used in reference to a sales and use tax levied by such political subdivision.

Local Collector's Designated Agent for Electronic Filing—

a. the Louisiana Department of Revenue solely for electronically transmitted returns and remittances as defined in R.S. 47:337.23; or

b. agents that have contractual agreements with the local collectors to accept electronic return and remittances.

Postage—the amount of money paid for the delivery of a piece of mail by the United States Postal Service.

Postage Meter—the postage printing die and postage registering mechanism of a mailing machine which must meet postal service test specifications and is subject to inspection by the United States Postal Service.

Postmark—an official mark made by the United States postal service on a piece of mail to cancel the stamp and to indicate the place and date of sending.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.2, R.S. 47:337.18(A), and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:509 (March 2007).

§305. File Date of a Return, Report and Other Documents

A. Delivery by the United States Postal Service. A return, report or other document in a properly addressed envelope with sufficient postage delivered by the United States Postal Service is deemed filed on the date postmarked by the United States Postal Service. The postmark must bear a date on or before the last date prescribed for filing the return, report or other document in order to be considered timely filed. If the postmark on the envelope is not legible, the taxpayer has the burden of proving the date that the postmark was made. If the return, report or other document is sent by United States registered or certified mail, the date of registration is treated as the date of postmark. A postage meter date is considered a valid postmark date provided it does not conflict with a legible United States Postal Service postmark date. If the dates conflict, the United States Postal Service date shall override the meter date.

B. Delivery by Courier. A return, report or other document delivered by courier is deemed filed on the date it is delivered to the local collector's office.

C. Delivery by the Taxpayer. A return, report or other document delivered by the taxpayer or a representative of the taxpayer is deemed filed on the date it is delivered to the local collector's office.

D. Electronically Filed Report and Remittance. The return and remittance are deemed to be filed when both the return and remittance are transmitted and available to be received by the local collector or the local collector's designated agent for electronic filing.

E. Timely Filing When the Twentieth Calendar Day Falls on Saturday, Sunday, or Legal Holiday. Unless otherwise specifically provided, when the twentieth calendar day following the due date for of any report or return prescribed under the laws administered by the local collector, falls on a Saturday, Sunday, or a legal holiday, the report or return shall be considered timely if it is filed on the next business day.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:337.2, R.S. 47:337.18(A), and R.S. 47:337.91 et seq.

HISTORICAL NOTE: Promulgated by the Louisiana Association of Tax Administrators, LR 33:509 (March 2007).

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