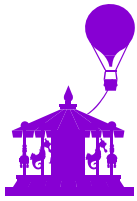


## **Non-Profit Organizations Nature of Exemptions**



According to LSA-R.S. 47:305, Non-Profit Organizations when qualified have a limited exemption status. Specifically exempted from the tax imposed by the statute is the sale of tangible personal property at event, or admission charges for outside gate admission to an event, or parking fees associated with an event sponsored by domestic, civic, educational, historical, charitable, fraternal or religious organization, that are Non-Profit which means the entire proceeds with exception of expenses in connection to the event are used for educational, charitable, religious or historical restoration purposes, including the enhancement of the civic, educational, historical, charitable, fraternal, or religious purpose of the organization. The exemption does not apply to any event intended to yield a profit to the promoter or to any organization doing regular business that puts them in direct competition with similar businesses. Further, the exemption does not apply to any individual contracted to provide either services or equipment, or both for the event.

As pointed out in previous bulletins, this section does not exempt any organization or activity from the payment of sales or use taxes generally required by law on purchases by the organizations. Again, commercial ventures such as bookstores, restaurants, gift shops, commercial flea markets and other activities which are in competition with retail merchants are not exempt.

## **Property Labeled for Use Outside the Parish**

The department is prohibited from levying or collecting a use tax on the storage of property that has been imported into the parish and is earmarked or documented for exclusive use outside the parish although the subject property may be stored within the parish if the owner of such property stored for exclusive use outside the parish has acquired a Tax Exemption Certificate from the department. When a dealer receives a copy of the Tax Exemption Certificate from the purchaser (vendee), the dealer is relieved from the liability of collecting and remitting the use tax on the property sold. However, if the property is removed from storage and is used within the parish, it becomes subject to taxation (R.S. 47:337.12C).

## **Uniform Local Tax Code**

The Louisiana Association of Tax Administrators has really taken the bull by the horns. Several years ago, a uniform local tax code was devised and adopted with the enrollment of Act 73 during the 2003 Regular Legislative Session. The purpose for unifying the code was clearly for the benefit of both taxpayers and local tax authorities.

Taxpayers can view the document at the LATA website, [www.laota.com](http://www.laota.com); under the "Documents Available Online" look for "Uniform Local Sales Tax Code." Details of the Act 73 can be reviewed by clicking on the Adobe-Acrobat version. To view the code, click on the Microsoft Word Document. If you have never visited the website before, take advantage

of the other resources available while surfing the site.

The department's website still offers the Master Ordinance and other Local Ordinances as sources of information. Since the inception of the Uniform Sales Tax Code, it is the publication recommended by the department as a reference for administrative provisions.



## **Failure to Account for Tax Monies**

The law is not soft when facing dealers who misrepresent their responsibility as parish agents. Any person acting as an agent for the parish who is required to collect, account for, or pay over any tax, penalty or interest imposed by the provisions of the ordinance who intentionally fails to collect or truthfully account for or pay over the tax, penalty, or interest to the collector required by the tax code, shall in addition to penalties authorized by law, be fined not more than ten thousand dollars (\$10,000.00) or imprisoned, with or without hard labor, for not more than five (5) years, or both.

## **Free Training for Business Owners/Tax Preparers**

A class is being offered free of charge to all dealers in Calcasieu Parish. This class is held at our office at 2439 6<sup>th</sup> Street on the first Friday of each month. Class begins at 9:30 am and lasts about 1½ hours. Members of our audit staff are also on hand to answer specific questions concerning individual businesses and tax questions. Call 217-4280 ext. 3413 or come by our office to sign up in advance for the class.



### Our Telephone Numbers Have Changed

Contacting us may have been a little tricky since July due to the new telephone system acquired by the Calcasieu Parish School System. In order to make contacting us more convenient, our new number is **(337) 217-4280 and fax number is (337) 217-4281**. Please disregard any communication received after July 15<sup>th</sup> that may reflect a contact number other than (337)217-4280. The extension for general customer assistance is 3413; for administration dial extension 3423; for delinquent returns dial 3406; and for audit information dial 3419.



Our website offers a totally scanner-friendly Sales and Use Tax Report. The website is easily accessed by going to [www.calcasieusalestax.org](http://www.calcasieusalestax.org). Once arriving at the site and after accessing the form, a bonus will be the ability to insert the applicable business name and address, account number, return period, year and filing frequency. The critical fields are designed and calibrated for precise entry. Don't forget! Always begin the return period

in lower case (small letter not capitalized).

Dealers are also reminded not to use lines, punctuation marks or dates in or near fields for the account number or the return period and year regardless of whether a custom return has been prepared and approved for use or whether a return is taken from the website. Placing lines, commas, checks or other markings in those fields will negate our scanning efforts.

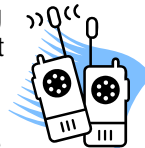
Taxpayers continue to register for online filing. We are now averaging over 700 online filers a month. Again, our website for forms, publications, and instructions for filing returns online is [www.calcasieusalestax.org](http://www.calcasieusalestax.org). Filing online is a 100% free service. The only cost to taxpayers is the time it takes for registration.

### **State Sales Tax Holiday for Hurricane Preparedness Supplies**

Act 429 of the 2007 Regular Legislative Session enacted R.S. 47:305.58 to create an annual state sales tax holiday on the last Saturday and Sunday of each May exempting the sales of certain hurricane preparedness items. The first sales tax holiday for hurricane preparedness supplies will be on Saturday and Sunday, May 24-25, 2008.

The sales tax exemption covers the first \$1,500 of the sales price of each portable self-powered light source; portable self-powered radio, two-way radio, or weather band radio; tarpaulin or other flexible waterproof sheeting; any ground anchor system or tie-down kit; any gas or diesel fuel tank; any

package of AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries, excluding automobile and boat batteries; any cell phone battery and any cell phone



charger; any non-electric food storage cooler; any portable generator used to provide light or communications or preserve food in the event of a power outage; any carbon monoxide detector; and any blue ice product.

The sales tax holiday exemption does not cover hurricane preparedness items or supplies purchased at airports, public lodging establishments, convenience stores, or entertainment complexes.

Additional information will be published and furnished to retail dealers to assist them in administering the sales tax holiday exemption.

The exemption is only applicable to state sales taxes.

### **Local Sales Tax Office Holidays**

Our offices will be closed on the following dates for the holidays mentioned:

Mardi Gras ..... Feb. 4-5, 2008

Easter ..... March 21, 24, 25

Independence Day ..... July 4

In addition, our regular office hours through May are 8:00 am to 4:30 pm. Summer hours in June and July will be 8:00 am to 4:00 pm. Our office is open during the lunch hour throughout the year.

