

Instructions for Tax Registration Application for Bossier City - Parish

Please review these instructions carefully. Failure to complete ALL applicable lines will delay the processing of this application, the assigning of your tax number, and the issuance of the applicable certificate. Please type or use only a black or blue ink pen to fill out this form.

Who must file - Each person pursuing any trade, profession, vocation, calling or business should complete this form. Each person is required to keep reasonable records. Separate records are required for each place of business. For assistance call (318) 741-8551.

Sales and use tax - Any individual, firm, corporation, trust, co-partnership, joint venture, association, or LLC/LLP is required to file and remit the appropriate sales taxes by the twentieth (20th) day following the close of each reporting period for any of the following transactions listed below that are taxable under the Sales and Use Tax Statutes and Ordinances:

1. The sale of tangible personal property at retail in this parish;
2. The use, consumption, distribution, or storage for use or consumption, in this parish of any tangible personal property;
3. The lease or rental within this parish of any item or article of tangible personal property;
4. The sale of services as defined in the statutes. These services include the furnishing of rooms by hotels; the sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of the privilege of access to amusement, entertainment, athletic, or recreational facilities; the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing or overprinting; the furnishing of laundry cleaning, pressing, and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; and, the furnishing of repairs to tangible personal property.

Any person who leases or rents tangible personal property in the parish, who furnishes services taxable under the statutes and ordinances, who holds property in the parish for resale, who maintains a business location in the parish, or who solicits orders, or otherwise operates in the parish through full-time or part-time resident or nonresident salesmen or agents, is required to obtain a sales tax certificate, collect the proper taxes from customers, and file returns with the Bossier City - Parish Sales and Use Tax Division. For local sales tax purposes, only retail transactions are taxable. Therefore, a resale certificate should be used on wholesale purchases.

A person who purchases, imports, or receives property and services subject to tax, or is the lessee or rentee of tangible personal property on which the proper taxes were not collected by vendors, is himself liable for the payment of taxes directly to the Bossier City - Parish Sales and Use Tax Division.

1. Reason for applying.
 - A. Self-explanatory.
 - B. If buying an existing business, have you received verification from the taxing authority that all tax liabilities have been paid? (LA R.S. 47:308 - see below).
 - C. Self-explanatory.
 - D. List all the business names that created the merger.
 - E. Self-explanatory
 - F. Indicate if this is a change in business structure or if acquired by gift, trust, etc.
2.
 - A. Self-explanatory. (If you have none, mark the box.)
 - B. Self-explanatory. (If you have none, mark the box.)
 - C. Self-explanatory.
 - D. List the number of business locations in Bossier City/Parish. Each location requires a separate application and account number.
3.
 - A. Legal Name - The person(s) or corporation under whose name this business is to be registered. If corporate, give true corporate name.
 - B. Trade Name - The name under which this business will operate - the dba name. If you have no trade name, leave this line blank.
4. Location Address - This address is the street address or other meaningful address, the city, town, or village, and the ZIP Code, in which your business is geographically located, irrespective of where you receive your mail.
Telephone number at the business location.
If business is located in LA, list the parish where it is located.
5. Mailing Address - **ALL** tax returns, licenses, and other related communications will be mailed to this address.
6. The name of the person responsible for the sales tax return.
Telephone number of the person responsible for the sales tax return.
The fax number at the mailing address.
The e-mail address of the person responsible for the sales tax return.
The web address of the company.
Where the accounting records are kept.
7. Type of organization, mark only one.
 - Self-explanatory.
 - Self-explanatory.
 - Self-explanatory.
 - Self-explanatory.
 - Self-explanatory.
 - Government - indicate on line provided if parish, school district, or related entity such as hospital or library.
 - Non-profit - generally must conform to Federal IRS regulations for determining a nonprofit organization. Indicate on line provided if organized for religious, scientific, humane, fraternal, or other purpose.
 - Other - If applicable mark this box & explain.
8. Self-explanatory.
9. Self-explanatory.
10. The person responsible for accepting notices on behalf of the legal entity that apply to due process requirements.
11. Indicate date that first sales will be made from this location.
Indicate date the business started.
12.
 - A. Choose one.
 - B. Describe the kind of business to be carried on at this location.
13. Check the filing frequency you are requesting.
14. Self-explanatory.

Note: You must sign and date your application. If your application was prepared by someone else, they must also sign in the appropriate space. Mail the application to PO Box 5337 • Bossier City, LA 71171-5337 • (318) 741-8551 or visit us at www.bossiercity.org

LA R.S 47:308. Termination or transfer of business

A. If any dealer liable for any tax, interest, or penalty levied hereunder sells his business or stock of goods or quits the business; he shall make a final return and payment within fifteen days after the date of selling or quitting the business. His successor, successors, or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until such time as the former owner shall produce a receipt from the secretary showing that they have been paid, or a certificate

stating that no taxes, interest, or penalties are due. If the purchaser of a business or stock of goods fails to withhold purchase money as above provided, he shall be personally liable for the payment of the taxes, interest, and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assigns.

B. In the case of a dealer who has quit a business, and who subsequently opens another similar business under the same ownership, whether that ownership is individual, partnership, corporation, or other, that dealer shall be liable for any tax, interest, or penalty owned by the original business.