

Sales and Use Tax Report – General Instructions

1. Who must file. All persons and dealers who are subject to the tax levied under Chapter 2 of Title 47 of 1950, as amended, and the Bossier Parish and Municipality Code of Ordinances are required to file a tax return monthly, unless otherwise provided.

2. Date Payment and Return Due. Returns are due on the 1st day of the month following the period covered by the return and become delinquent if not received on or before the 20th day. If the 20th day of the month falls on a weekend or holiday, the return is delinquent if not received (postmarked) by the next business day.

3a. Registration for filing. The Bossier City – Parish Tax Registration Application should be requested by dealers and submitted prior

to opening for business to ensure timely receipt of both the sales tax certificate and the preprinted tax forms with an assigned account number.

3b. Change in business ownership: A certificate of registration is nontransferable. The existing certificate must be returned for cancellation and a new certificate issued when there is a change of business ownership.

3c. Change in business location: (For which a registration certificate has been issued), the existing certificate shall be returned and new certificate will be issued for the new place of business.

4. Mailing Address Change. If the mailing address on your preprinted Sales and Use

Tax Report is not your current address, cross out your old mailing address and print your new mailing address.

5. Care should be exercised to ensure:

- the correct reporting period is entered
- hand-printed amounts are legible
- the return is signed and dated by the appropriate company official
- payment for the exact amount of tax, penalty, and interest accompanies the return and that the payment amount is properly entered on Line 25 of the return.

Sales and Use Tax Report – Specific Instructions

Line 1 – Enter the amounts reported on the Louisiana Sales Tax Return Line 1 plus Line 3. **Caution:** LA. R.S. 47:301(14)(g)(i) allows for certain exclusions from the sale price subject to tax for the furnishing of repairs to tangible personal property that is ultimately delivered out of state and reported on Line 3 of the State Sales Use Tax Return. These certain state exclusions are inapplicable for local purposes and must be added back to arrive at the amount subject to local sales and use tax.

Line 2 – Report tangible personal property purchased and resold for further processing or resale on this line. **Caution:** A properly executed resale exemption certificate is required by law to be filed with the reseller. For dealer assistance with resale exemption certificates call or write the Bossier City-Parish Sales and Use Tax Division.

Line 3 – Report cash discounts and/or sale returns and allowances previously reported as taxable sales in an earlier period on this line. **Caution:** Do not deduct bad debt allowances on line 3.

Line 4 – Enter sale amounts for items delivered or shipped outside the jurisdictions listed in columns A thru G line 13.

Line 5 – Self-explanatory

Line 6 – Sales to the Federal Government, the State of Louisiana or any Louisiana parish or municipal government (or agency thereof) must be paid directly by and with a government issued check or government issued credit card.

Line 7 – Self-explanatory

Lines 8 – Reserved for any other deduction authorized by law.

Line 10 – Self-explanatory

Line 11 - Report sales of prescription drugs. (For informational purposes only)

Line 12 – Report sales of manufacturing machinery & equipment. (For informational purposes only)

Line 13 – The sum of the amounts reported in columns A thru G line 13 must equal the amounts reported on line 10.

Line 14 – Enter your purchase acquisition price of tangible personal property used, consumed, distributed, stored for use or consumption in each applicable jurisdiction listed in columns A thru F line 14. The total cost or value of such property on which the tax has not been paid to vendors must be entered on this line.

Line 15 – Self-explanatory

Line 16 – Self-explanatory

Line 17 – In cases where the total amount of sales and use tax collected exceeds the amount computed on line 16, such excess must be remitted to the Bossier City – Parish Sales and Use Tax Division.

Line 18 – Self-explanatory

Line 19 – 1% of line 18

Line 20 – Line 18 minus line 19

Line 21 – A monthly return becomes delinquent on the 21st day of the month following the month in which tax becomes due, and a quarterly return becomes delinquent on the 21st day of the month following the calendar quarter in which the

tax becomes due. If the return is filed late, a delinquent penalty of 5 percent for each 30 days or fraction thereof of delinquency, (calculated from the 21st day of the month following the period covered by the return), not to exceed 25 percent of the net tax due on Line 18, must be entered on Line 19.

Caution - In addition to the delinquent penalties reported above, a taxpayer may also incur a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations.

Line 22 – Interest of .9375 percent per month of the net tax due on Line 18 must be shown for the delinquent period, beginning with the dates explained on Line 19, until the tax is remitted to the Bossier City – Parish Sales and Use Tax Division. The interest rate is adjusted each January 1, in accordance with local ordinances.

Line 23 – Self-explanatory

Line 24 – A debit or credit memo issued by the Bossier City – Parish Sales and Use Tax Division must be attached to the report.

Caution - Do not enter an amount on Line 24 unless you have received an authorized memo from the Bossier City – Parish Sales and Use Tax Division.

Line 25 – Add the amounts in columns A thru F Line 23. Enter the sum here.

For Dealer Assistance, call or write:

Bossier City – Parish Sales and Use Tax Division
P.O. Box 71313

Bossier City, Louisiana 71171-1313

Phone (318) 741-8549

Fax (318) 741-8997

or visit us at www.Bossiercity.org

Sales and Use Tax Report – Specific Instructions (Continued)

Column A – Enter taxable transactions occurring within the City of Bossier City.

Column B – Enter taxable transactions occurring within the Town of Benton.

Column C – Enter taxable transactions occurring within the Town of Haughton.

Column D – Enter taxable transactions occurring within the Town of Plain Dealing.

Column E – Enter taxable transactions occurring within specific locations of

Shreveport’s Freestate Industrial Park, Anderson Island and Downtown area (*See **Note 1** below for a complete list of specific addresses). This area is the now west Bossier Parish boundary line that also extends inside the city limits of Shreveport.

Caution: The City of Shreveport Sales and Use tax is also due on these transactions and must be collected for and remitted to the Caddo-Shreveport Sales and Use Tax Commission. For Dealer Assistance, call or write the Bossier City Parish Sales and Use Tax Division at (318) 741-8551, 620 Benton Road, Bossier City, LA 71111 or the Caddo-

Shreveport Sales and Use Tax Commission at (318) 865-3312, 3300 Dee Street, Shreveport, LA 71161.

Column F – Enter taxable transactions occurring within the unincorporated area of Bossier Parish.

Column G – Reserved for future use authorized by law.

*Note 1

Specific address listing applicable to Column E

Freestate Industrial Park and Downtown Shreveport

<u>Street Name</u>	<u>Street Block</u>
Airport Drive	900, 1000, 1100, 1200, 1300, 1400, 1500
Burt Street	1100
Clyde Fant Parkway	500 Ste 100, 501, 601
Freestate Boulevard	100 thru 125 and 200
Hawn Avenue	1000, 1100, 1200, 1300 and 1400
Jackwells Boulevard	1000, 1100, 1200
Kansas City Avenue	200
North Freestate Boulevard	200
North Hearne Avenue	1200 and 1300
Simonds Drive	200
Thomas Drive	100, 200, 300

Anderson Island

<u>Street Name</u>	<u>Street Block</u>
Bolch Street	2501 thru 2606
Captain Sawyer Drive	2501 thru 2550
Champion Lake Boulevard	3501 Champion Lake Apartments
Coate’s Bluff Drive	Willow Apartments (all units)
East Preston	1000 (Champion Links, Inc.)
Mecom Drive	2427 thru 2541
River Oaks Drive	741 thru 941
Knight Street	3215 Williamsburg Apartments (All Units)
Knight Street	3201 Cedar Trace

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