

BOSSIER CITY — PARISH



Sales and Use Tax Division

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FAQ – Act 536 Local Electronic Filing

1. When will this Act be effective?
 - Effective January 1, 2015 for the tax returns due February 1, 2015.
2. Where can I get a copy of Act 536?
 - A copy of Act 536 can be obtained at:
<http://www.legis.la.gov/legis/ViewDocument.aspx?d=913651>
3. What are the requirements to file electronically with Bossier City-Parish Sales & Use Tax Division?
 - All taxpayers required to collect and remit sales or use tax on taxable events occurring within the jurisdiction of the taxing authority who are required by the Department of Revenue to electronically file and remit such taxes shall file all applicable sales and use tax returns and remittances through the electronic filing options available for such purposes.
4. What are the penalties for not filing electronically if the dealer is required too?
 - Failure of a taxpayer to comply with the electronic filing requirements shall result in the collector for the taxing authority assessing a penalty of \$100 or 5% of the tax owed on the return, whichever is greater; however, the total penalty shall not exceed \$5,000.
5. Where can I file electronically with Bossier City-Parish Sales & Use Tax Division?
 - Currently there are two websites that are available for dealers to file an electronic return with Bossier. They are:
 - o www.salestaxonline.com
 - o https://parishe-file.revenue.louisiana.gov/default_1.aspx
6. What is the contact information for the websites so the dealer can get access the online filing?
 - Sales Tax Online, (800) 227-7059
 - Parish E-File, (225) 219-2203