

Date & Time : Thursday, September 24, 2009 9:00 AM-10:00 AM  
Room : LDR 6th Floor Rapides Room  
Subject : LDR Data Warehouse requirements meeting - Tax Admin - Sales Taxes

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### Sales Tax

- Delta reports - date range for year is a problem, timeouts, must run monthly and combine for a full year. Monthly, Quarterly and Annual reports desired.
- Most Sales Tax info used comes from Delta
- Comparisons with other states are based on data from SEATA and FTA
- Sales Tax Returns due monthly on the 20th, some allow to file quarterly (less \$500 return)
- Casual filers – occasional filers such as businesses selling arts & crafts
- Casual filers often register to get the license to buy wholesale without paying Sales Tax, but many may not file returns.
- Sales Tax is the highest cash collections, numbers approx 105 million times 12
- Phone companies pay sales tax to cover credit on Corporate Income, anything left stays in the telephone fund property tax
- Use Gentax cubes to look at exemptions on lines of a tax return for revenue lost.
- Sales tax holiday loss in revenue was previously estimated but is now captured on a single line of a tax form for 2009 tax returns.
- Tax Filing period indicates which tax holiday, such as August (for all purchases), Hunting (hunting supplies) is planned next, Hurricane (hurricane preparation), Fishing tax holiday (fishing supplies) is referred to on the Monthly Sales tax return. This doesn't work for the quarterly filer, but they are so small it's negligible.
- Sales tax exemptions are tied to a customer account type such as manufacturer, farmer etc
- Exemptions offered on an account can be used for purchases. Their vendor shows it in their return as an exemption.
- Sales tax distributions by parish, examples such as Hotel/Motel (fees for Hotel rentals) and New Orleans Exhibition hall. NOEH goes to New Orleans and Jefferson parishes.
- Statewide – Hotels/Motels specific to a Parish.
- Hotel Motel is referred to as statewide, portion of tax goes to parishes
- Financial Services send the instructions to the State Treasurer to do the actual distribution of funds.
- Preparation of the distribution reports for Sales Tax as per statutes is under Tax Admin, there is some discussion on moving this to Financial Services
- Sales tax falls under OTPS group (now split into Special programs (DSS) and Customer services).
- Don't need analysis by in-state and out-of-state customers
- Returns indicate whether the customer is In-state or out-state. When there is no parish to allocate the return is out-of-state.
- Big move for e-filing to avoid consolidated returns, example NOEH, Statewide, Hotel/Motel, P&M Beer, TIFs etc.

### **Information for Industry groups**

- Industry groups are mainly groups that lobby with their legislator for credits, exclusions etc
- Other states, university students sometimes ask for industry information
- Use NAIC code as much as possible to extract information
- In the absence of NAIC codes, SIC code (BIC is the federal standard name) or other business codes in the system are used.
- Cross reference for SIC and NAIC is possible for some codes.
- LDR tries to update the missing NAIC codes based on business descriptions or requesting the tax payer when they apply for resale certificate etc.
- New registrations have a required NAICS code, old existing accounts are the biggest problem, try to get this on returns for this
- Trying to use NAICS for Sales, CIF, Withholding
- Sec Bridges will ask for these, usual source is from legislator to find exclusions for their constituents. Sometimes Delta queries are used, but a lot is individual research and guesstimates. These are high level aggregate reports.
- Industry information is at high level such as sales tax collected/exclusions for a certain period and certain industry.

### **Rebates**

- Rebates are given to Contractors as incentive to set up and increase tax revenue in a location
- Department of aviation gets budget allowance from LDR.

### **General**

- Get Sales returns from general filers such as from fairs.
- Rebate info is obtained from Office Audit (rebates are basically refunds from DED) for the Exemption Budget
- Tax Admin does request info from RPC, but uses processing stats from Delta
- Tax Administration uses Web focus dashboard for return filing statistics

Date & Time : Thursday, November 19, 2009 10:30 AM-11:30 AM  
Room : LDR 2nd Floor Caddo Room  
Subject : LDR Data Warehouse Sales return Report Requirements clarifications

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- ✓ Sales Returns, uses and needs
  - Every single line item for every Sales form including General Sales, Hotels, State wide, Electronic returns for motor vehicle lessors & renters
  - Every kind of indicator or attribute
  - Sales Data for Tax period, Received Date and Posting Date.
    - Returns received which got posted between Jan till March of 2009.
    - Amount of sales in 2008 November compared to the same in 2009 November.
  - Reports are driven by return line item or industry (NAICS) and other Indicators for a Period at account depending the requirement.
    - Each digit on the NAICS code (Account level indicator) after the first two digits is useful information to classify the taxpayer's account.
    - Total Amount of Sales/Exemption provided by Sector (and by other attributes & indicators).
    - By NAICS, the total amount for certain Line across 12 Months (Tax Period).
    - Sales line data for all those customers whose NAICS code begins with 2
    - By NAICS by geography (lowest to zip)
- ✓ Would like information on tax types other than Sales. (This will be achieved with the generic return area).
  - By filing status (monthly, quarterly etc)
  - Comparative reports by time (this time last year etc)
  - RPC & Post Processing may need by shorter timeframes (days, weeks)

#### **General Information**

- Several filers file use the general sales return but the 'filing method' is different.
- Taxpayer industry may be identified by the Exemption he claimed (If NAICS or Manufacturer indicator is not available)
- User mentioned changes occur and their needs will be based on these changes, the warehouse will have to handle this.
- NAICS
  - NAICS codes are on all new registrations, by 2 digit or by detailed code (up to 6 digits)
  - Discussed hierarchy for NAICS and Delta edits restricting entry on '0000' (positions 3 -6)
  - See Census bureau: <http://www.census.gov/cgi-bin/sssd/naics/naicsrch?chart=2007>
  - SIC codes are going by the wayside.