

RULE

Department of Revenue Policy Services Division

Electronic Filing Requirements—Dedicated Funds Distribution (LAC 61:III.1513-1523)

Under the authority of R.S. 47:1511 and 47:1520 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, adopts LAC 61:III.1513, 1515, 1517, 1519, 1521, and 1523 to mandate electronic filing for certain taxes that are dedicated and require distribution to specific state and local funds.

Title 61

REVENUE AND TAXATION

Part III. Administrative Provisions and Miscellaneous

Chapter 15. Electronic Filing and Payments— Dedicated Funds Distribution

§1513. Automobile Rental Tax Return, Form R-1329—Electronic Filing Requirement

A. R.S. 47:551 imposes a state tax of 2 1/2 percent and a local tax of 1/2 of 1 percent on the gross proceeds from automobile rental contracts.

B. The Department of Revenue is required to collect the 3 percent automobile rental tax and to provide the 1/2 percent local tax collection amount for distribution to the local tax authorities.

C. Effective with the July 2009 filing period, dealers who collect the automobile rental tax will be required to file the automobile rental tax return, form R-1329, electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and 47:551.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1252 (July 2009).

§1515. Tax Increment Financing District Sales Tax Returns, Form R-1029—Electronic Filing Requirement

A. R.S. 33:9038.34 authorizes certain local governmental subdivisions or entities to issue revenue bonds payable from revenues generated by economic development projects with a pledge and dedication of the sales tax increments to be used as a guaranty of any shortfall, or at the option of the local governmental subdivision or tax recipient entity, payable directly from an irrevocable pledge and dedication of up to the full amount of sales tax increments, in an amount to be

determined by the local governmental subdivision or tax recipient entity, to finance or refinance all or any part of an economic development project as described in R.S. 33:9038.31 et seq.

B. Effective with the July 2009 filing period, dealers located in a tax increment financing district where the state sales tax increment is dedicated to finance or refinance an economic development project as authorized by R.S. 47:9038.34 or a joint venture or cooperative endeavor for a public purpose as authorized by R.S. 33:9038.35 will be required to file the Sales Tax return, Form R-1029, electronically with the Department of Revenue using the electronic format prescribed by the department.

C. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and R.S. 33:9038.34.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1252 (July 2009).

§1517. Hotel and Motel Sales Tax Return, Form R- 1029DS—Electronic Filing Requirement

A. Acts 1966, No. 556; Acts 1991, No. 624; Acts 1992, No. 1099; Acts 1993, No. 640; Acts 1995, No. 1191 authorize the Louisiana Stadium and Exposition District to collect a tax of 4 percent of the gross proceeds from hotel and motel room rentals in the parishes of Orleans and Jefferson as defined in R.S. 47:301(8). Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390; Acts 2002 1st Ex. Sess., No. 72 authorize the New Orleans Exhibition Hall Authority to collect a tax of 3 percent on the gross proceeds from hotel and motel room rentals in Orleans parish as defined in R.S. 47:301(8).

B. The Department of Revenue is required to collect the 4 percent room occupancy tax and distribute it to the Louisiana Stadium and Exposition District. The Department of Revenue is also required to collect the 3 percent room occupancy tax and distribute it to the New Orleans Exhibition Hall Authority.

C. Effective with the July 2009 filing period, dealers who collect the Louisiana Stadium and Exposition District room occupancy tax or the New Orleans Exhibition Hall Authority room occupancy tax will be required to file the Hotel and Motel Sales Tax return, Form R-1029DS, electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by

the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and Acts 1966, No. 556; Acts 1991, No. 624; Acts 1992, No. 1099; Acts 1993, No. 640; Acts 1995, No. 1191.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1252 (July 2009).

**§1519. New Orleans Exhibition Hall Authority
Additional Room Occupancy Tax and Food and
Beverage Tax Return, Form R-1325—Electronic
Filing Requirement**

A. Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390; Acts 2002 1st Ex. Sess., No. 72 authorize the New Orleans Exhibition Hall Authority to collect an additional tax of varying rates, depending on the capacity of the establishment, on hotel and motel room rentals in Orleans parish as defined in R.S. 47:301(8). Acts 1987, No. 390 authorizes the New Orleans Exhibition Hall Authority to collect a tax of varying rates, depending on the gross sales of food and beverages of the establishment during the preceding calendar year, on the sales of food and beverages sold or served in Orleans parish or at any airport or air transportation facility owned by the City of New Orleans.

B. The Department of Revenue is required to collect the additional room occupancy tax and the food and beverage tax and distribute it to the New Orleans Exhibition Hall Authority.

C. Effective with the July 2009 filing period, dealers who collect the New Orleans Exhibition Hall Authority additional room occupancy tax or the food and beverage tax will be required to file the New Orleans Exhibition Hall Authority Additional Hotel Room Occupancy Tax and Food and Beverage Tax return, Form R-1325, electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390; Acts 2002 1st Ex. Sess., No. 72.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1253 (July 2009).

**§1521. Louisiana State and Parish and Municipalities
Beer Tax Return, Form R-5621—Electronic
Filing Requirement**

A. R.S. 26:492 authorizes parishes and municipalities to impose a tax on beverages of low alcoholic content of not more than \$1.50 per standard barrel of 31 gallons.

B. The Department of Revenue is required to collect the parish and municipalities beer tax and distribute it to the local tax authorities.

C. Effective with the July 2009 filing period, dealers who collect the parish and municipalities beer tax will be required to file the Louisiana State and Parish and Municipalities Beer Tax return, Form R-5621, electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, and R.S. 26:492.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1253 (July 2009).

**§1523. Hotel/Motel Sales Tax Return, Form
R-1029H/M—Electronic Filing Requirement**

A. R.S. 47:302, 321, 331 and R.S. 51:1286, collectively, impose a 4 percent tax on the gross receipts from hotel and motel room rentals.

B. The Department of Revenue is required to collect the sales tax on hotel and motel room rentals and distribute it to various funds as indicated by R.S. 47:302.2 et seq., R.S. 47:322.1 et seq. and R.S. 47:332.1 et seq.

C. Effective with the July 2009 filing period, dealers who collect the state sales tax on hotel and motel room rentals will be required to file the Hotel/Motel Sales Tax return, Form R-1029H/M electronically with the Department of Revenue using the electronic format prescribed by the department.

D. Failure to comply with this electronic filing requirement will result in the assessment of a penalty of \$100 or 5 percent of the tax, whichever is greater, as provided by R.S. 47:1520(B).

1. If it is determined that the failure to comply is attributable, not to the negligence of the taxpayer, but to other cause set forth in written form and considered reasonable by the secretary, the secretary may remit or waive payment of the whole or any part of the penalty.

2. If the penalty exceeds \$25,000, it may be waived by the secretary only after approval by the Board of Tax Appeals.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, 47:1520, R.S. 47:302.2 et seq., R.S. 47:322.1 et seq. and R.S. 47:332.1 et seq.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 35:1253 (July 2009).

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