

**RULE**

**Department of Revenue  
Policy Services Division**

**Collector's Authority to Examine Records  
(LAC 61:I.4363)**

Under the authority of R.S. 47:311, R.S. 47:337.2, R.S. 47:337.31, and R.S. 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has amended LAC 61:I.4363 to provide for uniform state and local sales tax definitions in accordance with the provisions of Act 73 of the 2003 Regular Legislative Session.

Act 73 enacted the Uniform Local Sales and Use Tax Code, R.S. 47:337.1 et seq., to promote uniformity in the administration of state and local sales and use taxes by compiling the local sales and use tax laws in the revised statutes. Revised Statute 47:337.2(C)(2), which provides for the development of uniform state and local sales and use tax regulations, allowed local sales tax collectors until January 1, 2004, to file written requests with the Secretary of Revenue for amendments to any Department of Revenue regulation in effect on July 1, 2003, so that the regulation applies to both state and local sales and use taxes. Local collectors, through the Louisiana Association of Tax Administrators, filed a request with the Secretary of Revenue in December 2003 for amendments to several regulations. Requested amendments to the sales tax definitions are included in this Rule.

**Title 61**

**REVENUE AND TAXATION**

**Part I. Taxes Collected and Administered  
by the Secretary of Revenue**

**Chapter 43. Sales and Use Tax**

**§4363. Collector's Authority to Examine Records  
of Transportation Companies**

A. The collector as defined in R.S. 47:301(2), is further expanded to include additional duly authorized representatives for purposes of R.S. 47:311 and R.S. 47:337.31. Such representatives will have identification cards stating that they are authorized representatives of the collector with the power and authority as provided in Chapters 18 and 2D, Title 47, Louisiana Revised Statutes.

B. Under these Sections, specific authorization is granted to the collector to examine all pertinent books, records, and other documents of all transportation companies, agencies, or firms

operating in the taxing jurisdiction in order to gather information necessary to determine what dealers are importing or are otherwise shipping articles of tangible personal property subject to state and local sales or use tax. The collector or his assigned agents are expected to notify the transportation companies at a reasonable time in advance and to conduct the investigation during reasonable hours and with a minimum of difficulty to the transportation companies. The transportation companies, in turn, are expected to cooperate with the agents, furnishing all records required as well as reasonable working surroundings and conditions.

C. Failure to permit such an investigation will force the collector to proceed by rule against the company, in term time or in vacation, in any court of competent jurisdiction in the parish where such refusals occurred to show cause why the collector should not be permitted to examine books, records or other documents.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:311, R.S. 47:337.2, R.S. 47:337.31, and R.S. 47:1511.

**HISTORICAL NOTE:** Promulgated by the Department of Revenue and Taxation, LR 13:107 (February 1987), amended by the Department of Revenue, Policy Services Division, LR 31:89 (January 2005).

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