

**Revenue Information Bulletin No. 21-028**

**November 5, 2021**

**Sales and Use Tax**

**Changes to Sales Tax Filing and Payment Requirements  
for Consolidated Filers**

Beginning with the December 2021 sales tax period, consolidated filers will be required to file returns and remit taxes electronically as well as complete a new schedule when filing returns. The purpose of this bulletin is to explain the changes and the legislative background necessitating the changes.

Legislative Background

[Act 448](#) of the 2021 Regular Session of the Louisiana Legislature enacted LA R.S. 39:100.122 creating the Hurricane and Storm Damage Risk Reduction System Repayment Fund (“Fund”) and requiring the deposit of state sales and use taxes from the sale, use, lease, rental, consumption, distribution, and storage for use or consumption of tangible personal property in five southeastern Louisiana parishes, into the Fund. The taxes are to be deposited into the Fund between July 1, 2022 and June 30, 2023, from the following five parishes: St. Bernard, St. Charles, Jefferson, Orleans, and Plaquemines. LA R.S. 39:100.122 limits the amount of tax revenue deposited into the Fund to four hundred million dollars.

In order to comply with LA R.S. 39:100.122, the Louisiana Department of Revenue (“LDR”) issued a [Notice of Intent](#) to adopt regulations requiring consolidated filers to electronically file sales and use tax returns and electronically remit payments, effective December 1, 2021. LDR anticipates publication of the final regulations in the November 2021 Louisiana Register. Additionally, consolidated filers will be required to report sales on a parish-by-parish basis in order to ensure accurate Fund distribution and tracking for sales taxes attributable to the five impacted parishes.

Guidance for Consolidated Filers

Consolidated filers<sup>1</sup> are those taxpayers approved by LDR to report sales from multiple locations on one consolidated return. Consolidated filers should immediately review and update their location address in Louisiana Taxpayer Access Point (“LaTAP”). LDR strongly encourages all consolidated filers to begin transitioning to electronic filing and remittance of state sales tax returns as soon as possible in preparation for the upcoming changes.

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<sup>1</sup> LAC 61:I.4351.A.1.a.

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**Schedule B – Consolidated Filers Only**

Beginning with the December 2021 sales tax return, consolidated filers are required to complete and submit Schedule B with the consolidated sales tax return. Schedule B requires an itemization of all business locations reporting sales and use tax on the consolidated return.

Returns and payments may be submitted electronically through LaTap. Taxpayers may visit [www.revenue.louisiana.gov/LaTap](http://www.revenue.louisiana.gov/LaTap) to create a LaTAP account. For assistance creating a LaTap account, please visit [www.revenue.gov/FAQ](http://www.revenue.gov/FAQ) and select “LaTAP”.

Questions concerning this bulletin should be directed by e-mail to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

**Kimberly J. Lewis**  
**Secretary**