

LOUISIANA

DEPARTMENT *of* REVENUE

House Committee on Minority, Female and Veteran Enterprises

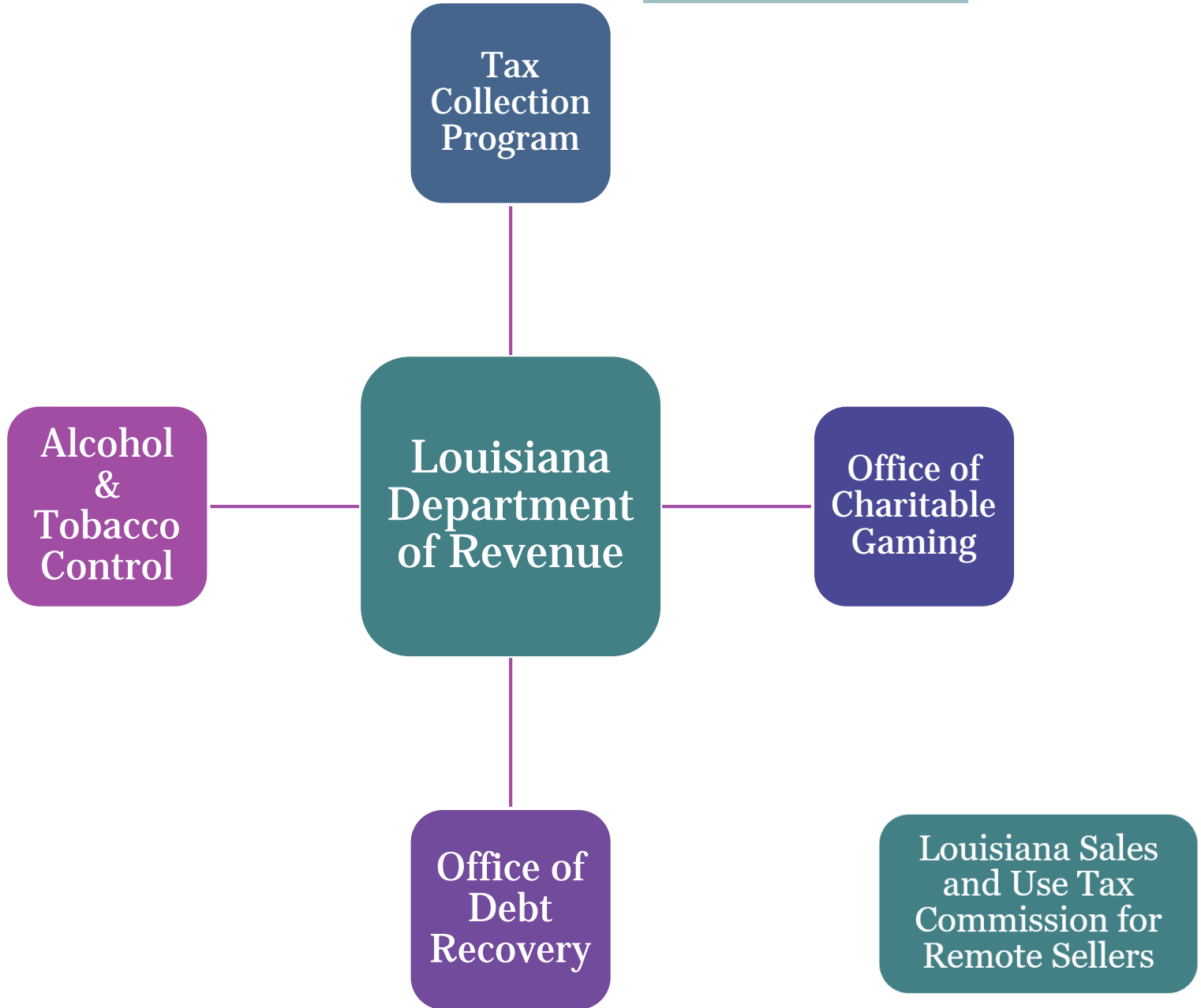
Kimberly Lewis Robinson
Secretary



October 21, 2020

Agency Overview

- **Mission**
 - To fairly and efficiently collect state tax revenue to fund public services; to regulate charitable gaming and the sale of alcoholic beverages and tobacco; and to support state agencies in the collection of overdue debts.
- **Vision**
 - LDR strives to be a results-based, innovation, and focused organization that is capable of rapidly responding to the needs of citizens and stakeholders.



Business Registrations with LDR

- LDR encourages businesses to utilize the geauxBIZ.com feature via the website gueauxbiz.sos.la.gov to register their business with the State of Louisiana.
- Businesses can register to file with the Secretary of State, as well as with the Department of Revenue and Louisiana Workforce Commission.
- If the business is already registered with SOS but needs to obtain an LDR business account or would like to add additional accounts, please visit www.revenue.la.gov and use LaTAP portal to register a new business.



geauxBIZ.com

Sign In
or
Create Account

Welcome to Louisiana geauxBIZ

geauxBIZ is your one-stop site for launching your new business in the state of Louisiana. After creating an account, you can:

- Create a checklist to help plan, make key financial decisions and complete legal activities prior to launching your new business
- Reserve a business name for your new business
- Register your business with the Louisiana Secretary of State, the Louisiana Department of Revenue, and the Louisiana Workforce Commission
- File amendments, such as annual reports, with the Louisiana Secretary of State

Steps for Starting a Business

Create a Business License Checklist

File a Name Reservation with the Louisiana Secretary of State

File with:

- Louisiana Secretary of State
- Louisiana Department of Revenue
- Louisiana Workforce Commission

Launch and grow your business

File amendments, including annual reports, with the Louisiana Secretary of State

STEP 1

STEP 2

STEP 3

START-UP

MAINTAIN

Register for a LaTaP Account

- www.revenue.louisiana.gov/latap

The screenshot displays the Louisiana Department of Revenue website. At the top left is the state seal. The main header reads "LOUISIANA DEPARTMENT of REVENUE" with navigation links for Home, About, FAQ, Calendar, and Contact. Below this is the "Louisiana Taxpayer Access Point" section. On the left, there are menu and navigation tabs, with "Ligon" selected. The central area features a large image of a pelican in flight. To the right, the "LOG IN TO YOUR LATAP ACCOUNT" section includes input fields for Username (Required) and Password (Required), with links for "Forgot Username?" and "Forgot Password?". A "Logon" button is positioned below these fields. Below the login section is a "SIGN UP" button with the text "Register for a LaTAP Account". At the bottom, there are "Quick Links" for Individual, Business, and Others, and a row of service icons: "Register a Business", "Where's My Refund?", "Remote Retailer", "Commercial Farmer Certificate", "Commercial Farmer Certificate Re-print", and "Submit a Document".

Online Filing Options

- **LaTAP – access your online account. File returns and make payments.**
- **Corporate E-file program – Electronic filing for the LA corporation income and franchise tax return with the federal income tax return in a single electronic submission.**
- **Parish E-File – submit state and local sales tax returns and remittances from one centralized site**

Clearances Issued by LDR

- **Letters of Good Standing**
 - **Individuals and businesses**
- **ATC Clearances**
- **Gaming Clearances**
- **Contracts for the Office of State Procurement**

Income Taxes

- All corporations and entities taxed as corporations for federal income tax purposes deriving income from LA sources must file a corporate income tax return.
 - Includes Subchapter S Corporations and other pass-through entities who receive acceptance of Pass-through Entity Tax Election (Act 442 Regular Session of 2019)
- Sole proprietors, LLCs, and partnerships deriving income from LA sources must file and report the income on an individual income tax return.
- Returns and payments due on or before May 15th following the close of an accounting period or calendar year for corporations.
 - Depending on the corporation's asset values, the corporation may be required to file electronically.

Sales and Use Taxes

- **Sales and use tax**
 - Collected by the Seller/Business on taxable sales to a Buyer/Consumer.
 - Unless an exclusion or exemption applies, most sales of tangible personal property and certain services are taxable.
- **Current state sales tax rate is 4.45%**
 - Businesses must also collect and remit local sales tax to local tax collectors based on where the sale occurs.

Exemption Table

Taxable Rate of Transactions for Exemptions and Exclusions

For periods July 1, 2013 through June 30, 2025.

Includes legislative changes enacted through the 2019 Regular Legislative Session ending June 6, 2019.

Louisiana Revised Statutes	Description	07/01/13 - 6/30/2015	07/01/15 - 03/31/2016	04/01/2016 - 06/30/2016	07/01/2016 - 06/30/2017	07/01/2017 - 06/30/2018	07/01/2018 - 06/30/2025
Art VII Sec 27 of LA Constitution <i>See also: 47:305(D)(1)(a)</i>	Gasoline, diesel fuel or special fuels subject to excise tax.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Art VII Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(c)</i>	Sales of water sold directly to the consumer for residential use.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Art VII Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(d)</i>	Sales of electricity sold directly to the consumer for residential use.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Art VII Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(g)</i>	Sales of natural gas sold directly to the consumer for residential use.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Art VII Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(j)</i>	Drugs prescribed by physicians and dentists.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Art VII, Sec 2.2 of LA Constitution <i>See also: 47:305(D)(1)(n) - (r)</i>	Food for further preparation and consumption in the home.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4:168	Pari-mutual race tracks.	0.00%	0.00%	5.00%	3.00%	3.00%	4.45%
4:227	Off-track betting facilities.	0.00%	0.00%	5.00%	3.00%	3.00%	4.45%
12:425	Nonprofit electrical co-ops.	1.00%	1.00%	1.00%	2.00%	2.00%	0.00%
22:2065	Purchases and rentals of tangible personal property and services by LIGA (La. Insurance Guaranty Assoc.).	1.00%	1.00%	5.00%	4.00%	4.00%	4.45%
33:4169(D)	Construction and operation of sewerage or wastewater treatment facilities by private companies for municipal corporation, parish, or sewerage or water districts.	0.00%	0.00%	5.00%	3.00%	3.00%	4.45%
38:2212.4	Bulk purchases of materials, supplies, vehicles, and equipment by a public trust that is turned to give public entities cost effective buying power.	0.00%	0.00%	5.00%	3.00%	3.00%	4.45%

Taxable Services in Louisiana

- Admission or access to amusement, recreation, entertainment, athletic facilities or events
- Rooms by hotels
- Parking or storage of vehicles
- Printing and overprinting
- Cold-storage space
- Repairs of tangible personal property
- Laundry, pressing, dyeing, and cleaning services
- Telecommunications services

Withholding Tax

- **Withholding tax is the amount of an employee's wages withheld by the employer and sent directly to the government as payment for individual income taxes.**
- **Employers remit withholding taxes by filing Form L-1.**
- **Form L-1 covers one quarterly period and must be filed by the last day of the month following the close of the calendar quarter except for semi-monthly payers. Semi-monthly payers must file Form L-1 by the fifteenth of the month following the close of the quarter.**

Other Taxes Administered by LDR

Sales Tax

- Motor Vehicle Lease/Rental
- Automobile Rental Tax
- New Orleans Exhibition Hall Authority - Food & Beverage
- New Orleans Exhibition Hall Authority - Hotel Occupancy & Additional Paid Occupancy
- Louisiana Stadium & Exposition District Hotel Occupancy Tax
- Consumer Use Tax

Excise Tax

- Electric Cooperative Fee
- Hazardous Waste Disposal Tax
- Inspection & Supervision
- Liquors - Alcoholic Beverage Tax
- Retail Dealers Of Vapor Products
- Telecommunication Tax for the Deaf
- Tobacco Tax
- Transportation and Communication Utilities Tax
- Wines Shipped Direct to Louisiana Consumers

Excise Taxes

- **Excise tax is an indirect tax imposed on the manufacture, sale or use of certain types of goods and products in Louisiana such as:**
 - High alcoholic content goods (liquor and wine);
 - Low alcoholic content goods (beer);
 - Tobacco and vapor products;
 - Hemp-derived CBD products (as of 1/1/2020, tax is imposed on all hemp-derived CBD products but only topical products are legal in Louisiana);
- **Generally, excise taxes are reported and paid on a monthly or quarterly basis in the month following the month or taxable quarter being reported.**

Office of Alcohol and Tobacco Control

- **The mission of the Office of Alcohol and Tobacco Control is to maintain the integrity of Louisiana's alcoholic beverage and tobacco industries through effective regulation that promotes responsible business practices and the prevention of access to underage persons.**
 - **Alcohol & Tobacco Permits are renewed annually through the Louisiana Office of Alcohol & Tobacco Control.**
 - **Visit atc.la.gov for more information**

Tax Education Division

- **In August 2020, LDR created the Tax Education Division (TED).**
 - TED will provide a strong foundation for LDR employees in all the taxes administered by the agency.
 - TED will also provide the opportunity for LDR to offer training across a wide array of tax disciplines to serve the public.

Business Contact Information

Louisiana Department of Revenue Website

- www.revenue.louisiana.gov

Email Boxes for Additional Information and Questions

- Business billing Inquiries email box
 - Business.Inquiries@LA.gov
- Sales Tax Inquiries email box
 - Sales.Inquiries@LA.gov
- Withholding Tax Inquiries
 - Withholding.Inquiries@LA.gov
- Corporation Tax Inquiries
 - Corporation.Inquiries@LA.gov
- Excise Tax Inquiries
 - Excise.Inquiries@LA.gov
- Severance Tax Inquiries
 - Severance.Inquiries@LA.gov

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