

# The Louisiana Uniform Local Sales Tax Board

Act 274 of 2017 Regular Session  
La. Rev. Statute 47:337.102



**Louisiana Uniform  
Local Sales Tax Board**

**House Ways and Means  
Subcommittee on State Tax Structure**

**January 11, 2023**

**Clarence J. Lymon, CPA  
Executive Director**

# VISION and MISSION

- Achieve uniformity and efficiency in the collection and administration of local sales and use tax in order to maintain the public's respect and enhance voluntary taxpayer compliance
- Conduct its operations in a professional manner that will garner the trust and confidence of local tax collectors and the business community



# What is the LULST Board?

- A political subdivision of the state as such term is defined in the Constitution of Louisiana
- Subject to all legal requirements applicable to a public body



# LULSTB Organization:

## Permanent Board membership

### (4) Executive Directors of the:

- 1.) LA Municipal Assn.---Mr. John Gallagher
- 2.) LA Police Jury Assn.—Mr. Guy Cormier
- 3.) LA School Board Assn.—Dr. Janet Pope
- 4.) LA Sheriffs Association—Mr. Michael Ranatza



# Membership

## Appointed Single Parish Collectors

- 1) Kressy Krennerich (LMA)
- 2) Jeffery Lagrange (LPJA)
- 3) Amanda Granier (LSBA)
- 4) Shawn McManus (LSA)



# General Powers and Duties:

- 1) Support and advise local tax collectors concerning the imposition, collection, and administration of local sales and use taxes**

*Issuance of Non-Binding Tax Advisories (Recent: Sale of Home Generators, Meals provided by Certain Institutions, Interest & Penalty Calculations)*



# General Powers and Duties

## 2) Promulgate rules and regulations in accordance with Local APA

- Must be a “local only” matter
- Request a non-binding recommendation from LATA prior to the issuance of a Notice of Intent to promulgate regulation
- Regs found in Title 72 of the LA Administrative Code



# General Powers & Duties

**3) Multi-parish audits (see Act 596, eff. 7/1/22)**

**4) Prescribe uniform forms and model procedures**

**5) Procure the development of computer software and equipment:**

Look Up System (see more later)

Co-funded creation of BTA Case Management System

**6) Provide education & training for collectors:**

Live Seminars in 2019, Virtual in 2020, 2021, Co-sponsored Administrator Training Day with LATA - September 2022





# Mandated Powers & Duties

- Establish a Voluntary Disclosure Agreement program (See LAC 72:I.105)
  - No. of Applications Received - 86
  - No. of Agreements Signed - 1,895
  - Estimated Tax Recovered - \$24.419 million (thru 9/22)
  - Excludes additional interest due
  - Penalties Waived (approx.) - \$6million



# Mandated Powers & Duties

- **Issue Local Private Letter Rulings**
  - Intended to provide guidance to taxpayers or dealers with respect to any local sales and use tax issue.
  - A multi-parish LPLR ruling shall bind the decision or discretion of a local tax collector, however...
  - Any party to the dispute may seek a review of the ruling by filing a petition to the Local Tax Division of the Louisiana Board of Tax Appeals.



# Mandated Powers & Duties

## Multi-parish Refund Claims

- Involving two or more Louisiana parishes having transactions similar in fact.
  - Board shall establish uniform standards and forms for the purpose of refund requests for all local sales and use taxes. (Implemented 10/1/2020)
  - Local Tax Administrator has authority over the approval or denial of a request.
- \* Applications Processed - 5 Claims Filed - 34 Refunded - \$2.9 million



# CRITICAL IMPORTANCE: LULSTB's LOOK UP TOOL

- \* **WHY IS THIS WORK CRITICAL FOR LOCAL SALES/USE TAX?**
  - 475 LOCAL TAXING AUTHORITIES IN THIS STATE
  - OVERLAPPING JURISDICTIONS (BOUNDARIES)
  - NON-UNIFORM RATES (REDUCED FOR CERTAIN TPP)
  - NON-UNIFORM BASES (OPTIONAL EXEMPTIONS)



# LOOK UP TOOL, CONTINUED

- \* HOW ARE TAXPAYERS ABLE TO KNOW WHAT LOCAL RATE TO CHARGE FOR EACH TAXABLE TRANSACTION?
- \* LOCAL SALES TAX PRIMARILY DETERMINED BASED ON LOCATION WHERE TRANSFER OF TITLE/POSSESSION OCCURS (Point of Sale)
- \* LOOK UP TOOL ALLOWS THE USER TO DETERMINE PROPER RATE BASED ON ADDRESS OF POINT OF SALE
- AVAILABLE AT NO CHARGE (single and bulk users)



# Look Up Tool, continued

## SALES TAX RATE LOOKUP TOOL STATISTICS AS OF 12/31/2022

Single Addresses Researched.....	1,608,638
API Addresses Researched.....	<u>816,934</u>
Total Number of Addresses Research.....	2,425,572
<b>Percentage of Addresses Found .....</b>	<b>98.17%</b>



# LULST Board's Website

- **Found at [lulstb.com](http://lulstb.com)**
  - Features: Mission, Membership, Links to Law & Regulations, Policy Advice
- **[Salestaxportal.com](http://Salestaxportal.com)**
  - Features: Access to Look-Up System, Applications for VDA, M-P Refunds, Multi-parish Audits





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# Q and A

