

## Rule 013 – Electronic Filing of Sales and Use Taxes Required of Certain Dealers

Effective January 1, 2015, and in accordance with Louisiana R.S. 47:337.23(K), dealers required to file a sales and use tax return in St. John the Baptist Parish who are also required to **electronically** file and remit state sales and use tax returns by the **Louisiana Department of Revenue**, **must** file their St. John the Baptist Parish Sales and Use Tax Return **electronically**. Failure of a taxpayer to comply with this rule shall result in the assessing of a penalty of one hundred dollars or five percent of the tax owed on the return, whichever is greater; however, the total penalty per return shall not exceed five thousand dollars, except under either of the following conditions:

- a. In cases where the taxpayer can show cause that electronic filing of a return and remittance would create an undue hardship on the taxpayer, the collector may exempt the taxpayer from the requirements of this rule; or,
- b. The collector may waive remittance and payment of the penalty in whole or in part if the collector determines that the failure to comply by the taxpayer was reasonable and was attributable, not to any negligence on the part of the taxpayer, but for a cause which is submitted to the local collector in writing.

At present, Louisiana Revised Statute 47:1519 authorizes the Louisiana Department of Revenue to require electronic payments from taxpayers whose individual payments exceed \$5,000. Electronic Funds Transfer (EFT) payment is required under all of the following circumstances:

- a. The tax due in connection with the filing of any return, report or other document exceeds \$5,000.
- b. A taxpayer files tax returns more frequently than monthly, and during the preceding 12-month period, the average total payment exceeds \$5,000.
- c. A company files withholding tax returns and payments on behalf of other taxpayers during the preceding 12-month period and the average total payments for all tax returns filed exceed \$15,000.

For further information, please contact the St. John the Baptist Parish Sales and Use Tax Office, P. O. Box 2066, LaPlace, Louisiana 70069.