

SABINE PARISH SALES & USE TAX COMMISSION

670 SAN ANTONIO AVE. ~ P.O. BOX 249 ~ MANY, LA 71449
PHONE 318-256-6219 ~ FAX 318-256-9794

SPECIFIC INSTRUCTIONS **FOR COMPLETING YOUR CONSOLIDATED** **SALES AND USE TAX REPORT**

Line #

1. This should include “Gross Sales” of tangible personal property as reported on Line 1 of the Louisiana Sales Tax Return and Leases, Retail and Services and reported on Line 3 of the Louisiana Sales Tax Return. Taxable services are taxed where the service is performed.
2. The gross sales of tangible personal property for resale or further processing are exempt provided the purchaser has provided the seller with a completed resale certificate.
3. Cash discount allowed and sales returns & allowances are allowed as a deduction provided the sale was reported as a taxable sale in a previous period.
4. The seller must keep sufficient records to support the delivery (delivery tickets, truck logs, bills of lading).
5. The sale of gasoline and motor fuel is exempt from local sales tax.
6. Sales made directly to the United States Government, the State of Louisiana, and its Political Subdivisions and Agencies.
7. Sales of food paid for with USDA Food Stamps or WIC voucher are deductible.
8. The authorized deductions must be reported on these lines 8, 9, 10, with explanation and authority given.
11. Self-explanatory
12. Self-explanatory
13. “Adjusted Gross Sales,” means the total taxable sales to be reported to each jurisdiction. The total of all columns reported (Line 13) must equal the amount on Line 12.
14. A use tax is due on purchases of tangible personal property on which the tax is not paid to the vendor. A “use tax” is the tax on the use, the consumption, the distribution and the storage (for use or consumption) of tangible personal property in the jurisdiction.
15. Self-explanatory
16. Self-explanatory
17. If the total sales tax collected exceeds the amount on Line 16 you must report the excess tax collected.

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18. Self-explanatory
19. A 1% discount is allowed to compensate the dealer in accounting for and remitting the tax on a timely basis. Such compensation is allowed only when report and payment is not delinquent.
20. Self-explanatory
21. Penalty at 5% for each 30 days or fraction thereof of delinquency, not to exceed 25%, must be calculated on the amount due if delinquent. A report is due on the 1st day of the month following the period covered and becomes delinquent if not transmitted on or before the 20th day. Penalty is calculated from the 1st day of the month in which the tax was due.

For example, the below table assumes a taxpayer or dealer fails to timely remit sales and use taxes due in August of 2022. Note that August 20th and 21st, 2022 fall on legal holidays (Saturday and Sunday) making returns and remittances due on or before August 22, 2022, and untimely if filed and remitted on or after August 23, 2022.

| Date | Penalty Imposed | Total Penalty |
|------------------------|-----------------|---------------|
| August 23, 2022 | 5% | 5% |
| September 1, 2022 | 5% | 10% |
| October 1, 2022 | 5% | 15% |
| October 31, 2022 | 5% | 20% |
| November 30, 2022 | 5% | 25% |
| All periods thereafter | 0% | 25% (capped) |

22. Interest at 1% per month (12% annual) must be calculated on the amount due, if delinquent, from the due date until paid.
23. Self-explanatory
24. A debit or credit memo issued by this office must be attached to your report. No unauthorized debit or credits may be taken here.
25. Self-explanatory
26. This is the amount to be remitted to this office and should be the total of all columns, Line 25.

EXPLANATION OF COLUMNS

COLUMN

- A. This column is used to report the taxable sales made (delivery taken) **in Many**. The 1 % Town of Many, the 2% Sabine Parish School Board, the 1% Sabine Parish Police Jury, the .75% Law District, the .50% School District #34, the .125% District Attorney, and the Council on Aging .25% sales tax would be collected and the total **5.625%** would be reported in this column.

A-1. This column is used to report the taxable sales made (delivery taken) in

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School District #34 outside Many. The 2% Sabine Parish School Board, the 1% Sabine Parish Police Jury, the .75% Law District .50% School District #34, the .125% District Attorney, and the Council on Aging .25% sales tax would be collected and the total **4.625%** would be reported in this column.

- B.** This column is used to report the taxable sales made (delivery taken) **Outside Taxing Municipalities But Within Sabine Parish.** The 2% Sabine Parish School board, the 1% Sabine Parish Police Jury, the .75% Law District, .50% School District #2, the .125% District Attorney, and the Council on Aging .25% sales tax would be collected and the total **4.625%** would be reported in this column.
- C.** This column is used to report the taxable sales made (delivery taken) in **Zwolle.** The 2% Town of Zwolle, the 2% Sabine Parish School Board, the 1% Sabine Parish Police Jury, the .75% Law District, .50% School District #2, the .125% District Attorney, and the Council on Aging .25% sales tax would be collected and the total **6.625%** would be reported in this column.
- D.** This column is used to report the taxable sales made (delivery taken) in **Converse.** The 1% Village of Converse, the 2% Sabine Parish School Board, the 1% Sabine Parish Police Jury, the .75% Law District, .50% School District #2, the .125% District Attorney, and the Council on Aging .25% sales tax would be collected and the total **5.625%** would be reported in this column.
- E.** This Column is used to report the taxable sales made (delivery taken) in **Florien.** The 1% Village of Florien, the 2% Sabine Parish School Board, the 1% Sabine Parish Police Jury, the .75% Law District, .50% School District #2, the .125% District Attorney, and the Council on Aging .25% sales tax would be collected and the total **5.625%** would be reported in this column.
- F.** This column is used to report the taxable sales made (delivery taken) in **Pleasant Hill.** The 1% Village of Pleasant Hill, the 2% Sabine Parish School Board, the 1% Sabine Parish Police Jury, the .75% Law District, .50% School District #2, the .125% District Attorney, and the Council on Aging .25% sales tax would be collected and the total **5.625%** would be reported in this column.