

DESOTO PARISH SALES & USE TAX COMMISSION
P. O BOX 927 *** MANSFIELD, LA. 71052**

SPECIFIC INSTRUCTIONS FOR COMPLETING SCHEDULE A

LINE INSTRUCTIONS

- LINE 1. The total sales of Prescription Drugs & Qualified Medical Devices as defined by R.S. 47:305.2(A).
- LINE 2. The total sales of Manufacturing Machinery & Equipment as defined by R.S. 47:305.5.
- LINE 3. The total of all other taxable sales to be reported to each jurisdiction.
- LINE 4. The total Adjusted Gross Sales from Lines 1 through 3 for all columns. The sales are to be transferred and reported on Line 13 on the Sales and Use Tax Report.
- LINE 5. The total purchases subject to use tax of Prescription Drugs & Qualified Medical Devices as defined by R.R. 47:305.2(A).
- LINE 6. The total purchases subject to use tax of Manufacturing Machinery & Equipment as defined by R.S. 47:305.5.
- LINE 7. The total of all other purchases subject to use tax.
- LINE 8. The total purchases subject to use tax from Lines 5 through 7 for all columns. The purchases are to be transferred and reported on Line 14 of the Sales and Use Tax Report.

EXPLANATION OF COLUMNS

- COLUMN A** This column is used to report the taxable sales made (or delivery taken) ***in Mansfield***. The 1½% City of Mansfield, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5½% would be reported in this column.
- COLUMN B** This column is used to report the taxable sales made (or delivery taken) ***in Logansport***. The 1% Town of Logansport, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.
- COLUMN C** This column is used to report the taxable sales made (or delivery taken) ***in South Mansfield***. The 1% Village of South Mansfield, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.
- COLUMN D** This column is used to report the taxable sales made (or delivery taken) ***in Stonewall***. The 1% Town of Stonewall, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.
- COLUMN L** This column is used to report the taxable sales made (or delivery taken) ***in Grand Cane***. The 1¼% Village of Grand Cane, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5¼% would be reported in this column.

COLUMN M This column is used to report the taxable sales made (or delivery taken) ***in Keachi***. The 1% Town of Keachi, 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 5% would be reported in this column.

COLUMN E This column is used to report the taxable sales made (or delivery taken) ***in DeSoto Parish but outside the incorporated areas named above***. The 2½% DeSoto Parish School Board, 1% DeSoto Parish Police Jury and the ½% Law Enforcement District sales and/or use tax would be collected/accrued and the total 4% would be reported in this column.

Effective January 2025

Pursuant to Act No. 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature, we are required to capture the sales amounts for prescription drugs, qualified medical devices, and manufacturing machinery and equipment on our return per new language in R.S. 47:305 (G).