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**Union Parish Sales and Use Tax Commission**  
**P.O. Box 903**  
**Ruston, LA 71273-0903**  
**SALES AND USE TAX REPORT**

Filing Period: \_\_\_\_\_

1. Gross Sales of Tangible Personal Property, Leases, Rentals and Services as Reported to the State of Louisiana		
<b>ALLOWABLE DEDUCTIONS</b>		
2. Sales for Resale or Further Processing (Certificate on File)		
3. Cash Discounts, Sales Returns & Allowances		
4. Sales Delivered Outside Union Parish		
5. Sales of Gasoline or Motor Fuels		
6. Sales to the U.S. Govt, the Sate of LA, its Political Subdivisions and Agencies		
7. Sales of Food Paid for with USDA Food Stamps or WIC Vouchers		

Union Parish Account # \_\_\_\_\_

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_

<b>OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)</b>		
8.		
9.		
10.		
11. Total Allowable Deductions (Line 2 through 10)		

Date Business Discontinued	Date Business Sold	Name of Purchaser
Business Location Change	Mailing Address Change	Change in Name of Business

12. Adjusted Gross Sales (Line 1 MINUS Line 11)

COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS

Computation of Sales and Use Tax COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS	NOTE: COMPLETE WORKSHEET SCHEDULE A TO CALCULATE TOTAL ADJUSTED GROSS SALES, PURCHASES SUBJECT TO USE TAX	Domicile 5600		Domicile 5601		Domicile 5602		Domicile 5603		Domicile 5604	
		A.	5.00%	B.	7.0%	C.	7.0%	D.	6.0%	E.	6.0%
		Police Jury		Town of Farmerville		Town of Bernice		Town of Marion		Village of Junction City	
		School Board		Police Jury		Police Jury		Police Jury		Police Jury	
		Sheriff's Office		School Board		School Board		School Board		School Board	
				Sheriff's Office		Sheriff's Office		Sheriff's Office		Sheriff's Office	
13. Adjusted Gross Sales in Each Jurisdiction from Schedule A	TOTALS OF COLUMNS MUST EQUAL LINE 12										
14. Purchases Subject to Use Tax in Each Jurisdiction from Schedule A											
15. TOTAL (Line 13 Plus Line 14)											
16. Tax Due – Multiply Line 15 by % Shown in Column											
17. Excess Tax Collected											
18. TOTAL (Line 16 Plus Line 17)											
<b>Vendors Compensation Repealed by Act 11 of the 2024 3<sup>rd</sup> Extraordinary Session of Louisiana Legislature</b>											
21. Penalty:	5% of tax for each 30 days or fraction thereof of delinquency not to exceed 25%										
22. Interest:	0.50% per month or fractional part thereof from date due until paid										
23. Total Tax, Penalty and Interest Due (Line 20 Plus Lines 21 & 22)											
24. Tax Debit or Credit (Authorized Memo MUST be Attached)											
25. TOTAL AMOUNT DUE (Line 23 Plus or Minus Line 24)											

This Return is DUE on the 1<sup>st</sup> day of the month following the period covered by this return, and becomes DELINQUENT if not postmarked prior to the 21<sup>st</sup> day

26. TOTAL COLUMNS A + B + C + D + E	<b>TOTAL REMITTED</b>
<b>NSF CHARGE OF \$30.00 ON ALL NSF CHECKS</b>	\$ _____

Remittances Payable to **UNION PARISH SALES and USE TAX COMMISSION**

I declare under the penalties for filing false reports that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

SIGNATURE OF  
 INDIVIDUAL  
 OR AGENT \_\_\_\_\_

DATE \_\_\_\_\_ STATE TAX I.D. # \_\_\_\_\_

Effective 01-01-25

**UNION PARISH SALES & USE TAX COMMISSION  
SALES & USE TAX REPORT SCHEDULE A**

Union Parish Account # \_\_\_\_\_

Filing Period \_\_\_\_\_

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_

DOMICILE CODE	COLUMN		SALES TYPE			ADJUSTED GROSS SALES TOTALS	
			PRESCRIPTION DRUG SALES & QUALIFYING MEDICAL DEVICES R.S. 47:305.2(A)	MANUFACTURING MACHINERY & EQUIPMENT SALES R.S. 47:305.5	ALL OTHER TAXABLE SALES		
				ADJUSTED GROSS SALES CALCULATION			
5600	A	Line 13	TAXABLE SALES AMOUNT				Transfer total to line 13 A
		Line 14	PURCHASES SUBJECT TO USE TAX				Transfer total to line 14 A
5601	B	Line 13	TAXABLE SALES AMOUNT				Transfer total to line 13 B
		Line 14	PURCHASES SUBJECT TO USE TAX				Transfer total to line 14 B
5602	C	Line 13	TAXABLE SALES AMOUNT				Transfer total to line 13 C
		Line 14	PURCHASES SUBJECT TO USE TAX				Transfer total to line 14 C
5603	D	Line 13	TAXABLE SALES AMOUNT				Transfer total to line 13 D
		Line 14	PURCHASES SUBJECT TO USE TAX				Transfer total to line 14 D
5604	E	Line 13	TAXABLE SALES AMOUNT				Transfer total to line 13 E
		Line 14	PURCHASES SUBJECT TO USE TAX				Transfer total to line 14 E

Pursuant to Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature, all parishes will be required to capture the sales amounts for prescription drugs and manufacturing machinery and equipment on their sales tax return per new language in R.S. 47:305 (G): *“Before January 1, 2025 the single or central sales tax collector for each parish shall modify returns for reporting and remitting local sales and use tax to include the following: (a) A separate line item for the sales of prescription drugs. (b) A separate line item for the sales of manufacturing, machinery, and equipment.”*