

CADDO-SHREVEPORT SALES & USE TAX COMMISSION

Interest on Unpaid Taxes Updated For 2025: 11.25% Per Annum or .9375% Per Month

Effective: JANUARY 1, 2025 the Following Updates have been made as a result of the 2025 Third Extraordinary Session of the Louisiana Legislature

Vendors' Compensation has been Repealed and is no longer available as a discount

The Repair exemption with the local option under RS 47:337.10(f) has been repealed and is now fully taxable

Diapers and Feminine Hygiene Products are fully exempt from local tax and is no longer an option for local sales and use tax

Instructions for Completing the Caddo Parish Sales & 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, Rentals, and Services as reported on Line 3 of the Louisiana Sales Tax Return. Taxable services reported to a local jurisdiction can be greater than taxable services reported to the State since services are taxable where the services are done for local taxation.
Line 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.
Line 3.	Cash discounts allowed and sales returns & allowances can be deducted provided it was reported as a taxable sale in a previous period. (The local jurisdictions do not allow a deduction for bad debts)
Line 4.	The seller must keep sufficient records to support the delivery (delivery ticket, truck logs, bills of lading).
Line 5.	The sale of gasoline and motor fuel is exempt from local sales tax.
Line 6.	Sales directly to the United States Government, the State of Louisiana, political subdivisions of the state (municipalities, parishes, districts, school board, etc.) and their agencies, boards, commissions and instrumentalities are not subject to sales and use tax.
Line 7.	Sales of Food Paid for with USDA Food Stamps or WIC Vouchers
Lines 8-10	Other authorized deductions must be reported on these lines with explanation and authority given.
Line 11., 12.	Self-explanatory
Line 13.	"Adjusted Gross Sales" means the total taxable sales to be reported to the jurisdiction. The total of all columns reported (Line 13) must equal the amount on Line 12.
Line 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 this jurisdiction.
Line 15., 16.	Self-explanatory
Line 16a.	Enter the taxable amount of the transaction that is subject to the Manufacturing Equipment Exemption.
Line 16a.	Manufacturing Exemption: Applicable only to the City of Shreveport (Column A & Column G). This special exclusion was enacted by the City of Shreveport with an effective date of July 1, 2007. The cost price, sales price, "gross proceeds", monthly lease or rental price of machinery and equipment used by a manufacturer, in a plant facility predominately and directly in the actual manufacturing for agricultural purposes or the actual manufacturing process of an item of tangible personal property, which is for ultimate sale to another and not for internal use, at one or more fixed locations within the city, shall be reduced by seventy-five percent (75%) for the period beginning July 1, 2007 and ending on June 30, 2008, and one hundred percent (100%) for the period beginning July 1, 2008. The tax for this exemption is reported in Column A of the tax report at 4.60% or in Column G at 2.75% (Depending on Location) and is reduced by reporting the exempt taxable amount(s) on line 16a. The tax amount in either column is reduced by 2.75% of the applicable equipment on line 16b. Certificate of Exemption Required.
Line 16b.	Multiply the taxable amount subject to the Manufacturing Exemption by 2.75% under the applicable column.
Line 16c.	Subtract line 16b. from the tax calculated on line 16.
Line 17.	If the total sales tax collected exceeds the amount on line 16 you must report the excess tax collected.
Line 18.	Self-explanatory (Add 16c. and line 17.)
Line 19.	Effective January 1, 2025, the 1% Vendor's Compensation Discount has been repealed due to changes during the 2024 Third Extraordinary Session of the Louisiana Legislature. The applicable rate is now 0%.
Line 20.	Self-explanatory
Line 21.	A penalty of 5% for each 30 days 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 of the month following the period covered. The first thirty-day delinquency penalty does not attach to the unpaid tax until the 21 st of the month but IS deemed to have started accruing on the second day of the month (<u>the day after the due date for taxes</u>). The second five percent period for the delinquency penalty will then begin thirty days from the second day of the first month, with each subsequent following every thirty days until the taxes are paid or the statutory cap of 25% (<u>five thirty-day periods</u>) is met. Updated in accordance with Act 87 of the 2022 Legislative Session.

Line 22.	Interest is .9375% (Per Month) and is calculated on the amount due, if delinquent, from the due date (1st) until paid.
Line 23.	Self-explanatory
Line 24.	A debit or credit memo issued by this office for the applicable account must be attached to your report. No unauthorized debits or credits may be taken here.
Line 25.	Self-explanatory
Line 26.	This is the amount to be remitted to this office and should be the total of all columns, Line 25.
LINES 27-28: Itemization of Taxable Sales and Purchases Subject to Tax	<p>Pursuant to Act No. 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature, all parishes are required to capture the sales amount for prescription drugs and manufacturing equipment on their return per new language in R.S. 47:305 (G).</p> <p>Effective 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:</p> <p style="text-align: center;">(A) A separate line item for sale of prescription drugs</p> <p style="text-align: center;">(B) A separate line item for the sale of manufacturing machinery & equipment</p>
Line 27.	As pursuant to Act 11 enter the total taxable sales and purchases of Prescription Drugs & Qualifying Medical Devices.
Line 28.	As pursuant to Act 11 enter the total taxable sales and purchases of Manufacturing Machinery & Equipment.

EXPLANATION OF COLUMNS

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COLUMN	
A	This column is used to report the taxable sales made (delivery taken) in Shreveport.
B	This column is used to report the taxable sales made (delivery taken) in Vivian.
C	This column is used to report the taxable sales made (delivery taken) in Oil City.
D	This column is used to report the taxable sales made (delivery taken) in Mooringsport.
E	This column is used to report the taxable sales made (delivery taken) in Greenwood.
S	This column is used to report the taxable sales made (delivery taken) in Rodessa.
U	This column is used to report taxable sales made (delivery taken) in Blanchard.
V	This column is used to report taxable sales made (delivery taken) in Ida.
W	This column is used to report taxable sales made (delivery taken) in the North Caddo Hospital Service District.
T	This column is used to report the taxable sales made (delivery taken) outside a taxing municipality but in Caddo Parish.
G	This column is used to report taxable sales made (delivery taken) in the City of Shreveport and in Bossier parish. Contact Bossier City-Parish Sales & Use Tax Division for tax due their jurisdiction that is in addition to tax collected by this Commission.
F-N	This column is used to report taxable sales made (delivery taken) in the City of Bossier and in Caddo parish. <i>Contact Bossier .</i> City-Parish Tax Division for tax due their jurisdiction that is in addition to tax collected by this Commission.
X	This column is used to report taxable sales made (delivery taken) in the Mall St. Vincent Economic Development District.
Q	This column is used to report taxable sales made (delivery taken) in Caddo Parish Fire District No. 1 (One)
Y	This column is used to report taxable sales made (delivery taken) in Caddo Parish Fire District No. 3 (Three)
O	This column is used to report taxable sales made (delivery taken) in the Village of Hosston
<i>M</i>	<i>Reserved for Future Tax Levy</i>
<i>P</i>	<i>Reserved for Future Tax Levy</i>