

**Policy and Procedure Memorandum**

**PPM No. 40.1**

**Subject: Claims for Refund or Credit for Multiple Parishes**

**Effective Date: May 21, 2020**

**This Policy and Procedure Memorandum supersedes any previously issued memoranda that conflict with these directives.**

**A. Purpose**

The purpose of this policy is to establish the procedures to be followed when taxpayers submit to the Louisiana Uniform Local Sales Tax Board Claims for Refund or Credit that involve two or more Louisiana parishes having transactions similar in fact.

**B. Statutory Authority**

R.S. 47: 337.102(G), R.S. 47:337.67(C), R.S. 47:337.77(B) and (C), R.S. 47:337.78 and R.S. 47:337.81(B).

**C. Definitions**

*Board*—the eight individual members, or their designated proxies, appointed to serve on the Louisiana Uniform Local Sales Tax Board as described in R.S. 47:337.102(B).

*Claim for Refund or Credit*—the web based form on the Board’s Sales Tax Portal that taxpayers must complete and submit in order to file a Claim for Refund or Credit authorized under R.S. 47:337.77 that involves two or more Louisiana parishes having transactions similar in fact. A properly filed Claim for Refund or Credit shall include a fully completed and dated Claim for Refund or Credit form and Supporting Schedules required to substantiate the amount asserted in the Claim for Refund or Credit (hereafter referred to as a “*Claim*.”).

*Collector*—the single Collector for a parish as defined in Article VII, Section 3 of the Constitution of Louisiana and any of the Collector’s duly authorized assistants.

*Filed Date*—the date a Claim is submitted on the Board’s Sales Tax Portal.

*Notification*—the act of informing a Collector that a Claim has been submitted by a taxpayer for overpayments made to a local taxing authority in the Collector’s parish.

*Refund Number*—an automatically generated serial number used as identification of a Claim that has been submitted by a taxpayer.

*Supporting schedule*—a list of itemized transactions that include the dates, descriptions, identifiers (e.g., invoice, PO, ledger number, etc.), amounts of tax subject to refund totaled by filing period and identify the returns on which the tax was remitted to the Collector.

*Sales Tax Portal*—the Board’s website where a Claim may be submitted by taxpayers.

## **D. Board Procedures**

### 1. Claims

- a. *Claims* must be submitted through the *Board’s Sales Tax Portal* and include all information necessary for processing, including:
  - i. the taxpayer’s legal name;
  - ii. the taxpayer’s mailing address;
  - iii. the tax periods included in the *Claim*;
  - iv. the contact person and their phone number (fax number and email address if available);
  - v. the reason the refund is due;
  - vi. the taxing authorities for which the *Claims* apply;
  - vii. schedules of overpayments requested by tax authority and period; and
  - viii. a brief explanation about what caused the refund to become due.
- b. The *Claim* must include the name and title of the applicant who submitted the form and the date of filing (and the applicant’s company or firm if the applicant is not the taxpayer).
- c. *Claims* shall be reviewed to ensure that all required information, including *Supporting Schedules*, has been included.
- d. *Claim* forms and *Supporting Schedules* will be electronically saved for future reference.
- e. The *Sales Tax Portal* will automatically generate a *Refund Number* for reference and lookup purposes.

### 2. Document Storage

The *Claim* forms, *Supporting Schedules* and, if required, powers of attorney submitted with *Claims* will be electronically saved for retrieval. All electronic data and documents will be preserved in accordance with the *Board’s* policies for the maintenance of electronic files.

3. Notification of Claim sent to Collectors

- a. An email, letter or other *Notification* will be sent to each *Collector* within 15 days of the *Filed Date* and include the *Refund Number* to advise the *Collectors* to access the *Claim* and *Supporting Schedules* in the *Sales Tax Portal*.
- b. Upon *Notification*, each *Collector* may access the *Board's Sales Tax Portal* using previously provided logon credentials to evaluate the *Claim*. *Collectors* may print copies of the *Claim* form and schedules to assist in evaluating the *Claim*.

**E. Prohibition on Acceptance of Claims for Prescribing Periods**

1. After November 30<sup>th</sup>, the *Board* shall not accept *Claims* for any periods that will prescribe December 31<sup>st</sup> of the calendar year if the required *Claim* form is incomplete or in any way lacks the *Supporting Schedules* required for acceptance by the *Board*.
2. In such cases, the Taxpayers shall be informed that *Claims* for prescribing periods must be submitted directly to the *Collectors*.

**F. Collectors' Procedures**

1. Each *Collector* will review the *Claim*. It is recommended the *Collector* send a letter or email informing the taxpayer that the *Claim* has been received by the *Collector's* office and is currently under review.
2. Unless otherwise agreed upon by the *Collector*, the taxpayer filing the multi-parish *Claim* shall have thirty days from the date of a request to provide all additional supporting documents or evidence required by the *Collector* in order to validate the refund or credit claimed due. Failure by the taxpayer to timely provide the documents or evidence requested shall render the *Claim* as **not properly filed** and will be grounds for denial of the claim.
3. As provided by R.S. 47: 337.67(C)(3), filing a *Claim* suspends prescription for the same period for the *Collector* to determine whether the taxpayer owes any other liability for the same type of tax under the provisions of R.S. 47:337.78. *Collectors* may initiate sales and use tax audits to determine if the taxpayer has a liability in any amount for the period of the refund.
4. If the *Collector* concludes that any portion of the taxpayer's *Claim* of the overpayment is valid, an examination of the *Collector's* accounts shall be performed to determine if liabilities are due from the taxpayer to any taxing authorities within the parish. As provided by R.S. 47:337.78, the overpayment may be credited against any such liability and notification sent to the taxpayer of the action taken. The *Collector* may use the form prepared by the *Board* to notify the taxpayer that the overpayment was credited against a liability or use a form prepared by the *Collector* that has been approved by the *Board*.
5. If a *Collector* determines the *Claim* should be disallowed, either fully or partially, a notice of disallowance shall be sent to the taxpayer as required by R.S. 47:337.81(B) by certified

or registered mail stating the reasons for the denial. The notice of disallowance must be accompanied with a statement that disallowance of a *Claim* is appealable to the Louisiana Board of Tax Appeals and shall provide specific information as to deadlines and all other requirements provided by law for such an appeal. The *Collector* may use the form prepared by the *Board* to notify the taxpayer that the *Claim* has been disallowed or use a form prepared by the *Collector* that has been approved by the *Board*. The *Collector* may reference the general information sheet regarding refunds published by the *Board* in preparing such disallowances.

### **G. Authority of Local Collectors**

The sole function of the *Board* is to perform ministerial duties with respect to the filing of *Claims* for multiple parishes. *Local Collectors* shall have sole authority, in accordance with any statute or local ordinance pertaining thereto, to approve or disallow amounts alleged due in a *Claim* that has been properly filed with the *Board*.

### **H. Implementation and Execution**

The *Board's Executive Director* or his designee shall be responsible for the implementation, execution or oversight of any procedures required by the policy.

The Board, in its sole discretion, may authorize exceptions to this policy by unanimous approval of its members.

Revision History: Adopted by the Board, November 8, 2018 (new document); amended, May 21, 2020 (removed references to manual processing, added submission of claims through Sales Tax Portal, separated procedures of the Board and Collectors into separate sections and other technical revisions in accordance with these changes).

### **Signatures:**

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Gregory Ruppert  
Chairperson  
Louisiana Uniform Local Sales Tax Board

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Kressynda Krennerich  
Vice-Chairperson  
Louisiana Uniform Local Sales Tax Board