



LOUISIANA UNIFORM LOCAL SALES TAX BOARD

Louisiana Uniform Local Sales Tax Board Accepting Multi-Parish Claims for Refund of Local Sales and Use Tax October 1, 2020

The Louisiana Uniform Local Sales Tax Board has developed an online program where taxpayers may submit claims for refund of local sales and use taxes. The program was created under the authority of La. R.S. 47:337.100(G), which requires the Board to serve as the central filing agency for all refund claims involving two or more Louisiana parishes having transactions similar in fact. The filing of a refund claim with the board suspends the running of prescription for each local jurisdiction included in the claim. However, the function of the board with respect to refund requests is ministerial in nature, meaning the board has no authority over the approval or denial of a request. The online refund program accepts claims from taxpayers and within fifteen days of receipt notifies local collectors of the request. The local collectors will evaluate the validity of the claims. Taxpayer representatives may file claims for refund for their clients but should first obtain a signed power of attorney form. Power of attorney forms are available on the Board's website. Claims may be filed through the "Services" link on the Board's website at:

<https://lulstb.com/>

Claims for refund filed through the Board's online system must include all information required under Policy and Procedure Memorandum 40.1 including the taxpayer's legal name and mailing address, the tax periods included in the claim, the reason the refund is due, the taxing authorities for which the claims apply and a brief explanation about what caused the refund to become due. The contact person and their phone number (fax number and email address if available) must also be provided. A copy of Policy and Procedure Memorandum 40.1 may be downloaded from the Board's Laws and Policies webpage:

<https://lulstb.com/legislation/>

Schedules of the requested overpayments must accompany the claim for refund with transactions segregated by tax authority and date. Refund schedules may be imported directly into the Board's claim system via comma separated value (CSV) files. A link is provided in the refund program for this purpose. Schedules may also be submitted as attachments provided they are in an Excel (spreadsheet) format. Adobe files (pdf) are not accepted as attachments.

Interested parties may obtain more information about the Multi-Parish Refund Program by contacting Roger Bergeron, Executive Director, by phone at (225) 937-4438, email at rogerb@localtaxboard.com, or letter to:

Roger Bergeron, Executive Director
Louisiana Uniform Local Sales Tax Board
P.O. Box 404
Port Allen, LA 70767

About the Board: The Louisiana Uniform Local Sales Tax Board was established by 2017 La. Acts, No. 274, §2, eff. June 16, 2017 for the purpose of promoting uniformity and efficiency of imposition, collection, and administration of local sales and use taxes.