

# New State Legislation on Sales Tax Affects Nonprofits

(Churches and other religious groups **ARE** subject to sales tax).

In March 2016, the Louisiana State Legislature passed several bills that now require nonprofits to charge and remit sales taxes. Please note that nonprofits have always been required to pay sales taxes on their purchases except in certain situations.

Here are some situations for which nonprofits should be charging sales tax. (This is not an all-inclusive list.)

1. Sales of admissions to places of amusement, athletic entertainment, and recreational events.
2. Admission to all athletic events (including schools, colleges, and universities).
3. Admission to museums
4. Admission to plays, band performances, choir performances, dances, and sporting events (including schools, colleges, and universities).
5. Sales of T-shirts
6. Garage sales
7. Miscellaneous occasional sales of items (donated or purchased)
8. Admissions to fundraising events
9. Winning bid on an auctioned item (if it is tangible personal property)
10. Admissions to tournaments
11. Admissions to balls and other galas

Each nonprofit that is required to collect and remit sales tax will need to apply for a sales tax account. This application is to be emailed to [centralreg@la.gov](mailto:centralreg@la.gov) to obtain a “casual filer” filing status. “Casual Filer” should be written at the top of the application.

Current sales tax rates (depending on the facts and circumstances):

Either 4% or 5% from April 1, 2016 – June 30, 2016

Either 2% or 3% from July 1, 2016 – June 30, 2018

Either 0% or 1% from June 30, 2018 – March 31, 2019

Sales tax returns and payments are due the 20<sup>th</sup> day of the following month. For example, the April sales tax returns are due May 20<sup>th</sup>.

**Disclaimer**

Any accounting, business, or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties.

# Casual Filer



## Application for Louisiana Revenue Account Number

P.O. Box 201  
Baton Rouge, LA 70821-0201  
(225) 219-7318

For office use only.

Date of application \_\_\_\_\_

**1. A. Sales/ Use**

- Louisiana General Sales Tax
- Statewide Hotel/Motel
- Jefferson Parish Hotel/Motel
- Orleans Parish Hotel/Motel
- Orleans Parish Restaurant
- N.O. Airport Food Establishments
- Motor Vehicle Lessors/Rentors

- B.**  Withholding
- C.**  Vehicle Rental Excise
- D.**  Severance
- E. Oil and Gas Classification**
  - Taxpayer Only
  - Producer Only
  - Producer/Taxpayer

**F.**  Other

**2. Reason for applying**

- A.  Started new business
- B.  Purchased ongoing business: Name of previous owner \_\_\_\_\_
- C.  Other (specify) **NON-PROFIT**

**3. Indicate the account number you use for each tax filed with the Louisiana Department of Revenue.**

LA Corp. Tax Number None <input type="checkbox"/>	LA Sales Tax Number None <input type="checkbox"/>	LA Excise Taxes Number None <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
LA Withholding Tax Number None <input type="checkbox"/>	LA Severance Tax Number None <input type="checkbox"/>	LA Natural Resource Number None <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**4. A. Legal name(s)** \_\_\_\_\_

**B. Trade name of business** \_\_\_\_\_ **Telephone** \_\_\_\_\_

**5. A. Business location address (NO P.O. Box or General Delivery)** \_\_\_\_\_

**B. City and state** \_\_\_\_\_ **C. ZIP** \_\_\_\_\_

**6. A. Address for receiving tax forms and correspondence (If same location, write "same".)** \_\_\_\_\_

**B.** \_\_\_\_\_ **C.** \_\_\_\_\_ **D.** \_\_\_\_\_ **E.**  Additional mailing address(es) attached

City and State ZIP Telephone

**7. Type of organization:** A.  Individual B.  Partnership C.  Corporation D.  Governmental E.  Nonprofit F.  Other

**8. U.S. NAICS Code (required)**

**9. Federal Employer ID Number**

None

**10. If sole owner (individual): Name** \_\_\_\_\_

**SSN**

**Home address** \_\_\_\_\_

**Telephone** \_\_\_\_\_

**11. If corporation or partnership: name, title, Social Security Number, home address, and telephone number of officers or partners**

Name	Title
Address	
Name	Title
Address	

**SSN**

**Telephone** \_\_\_\_\_

**SSN**

**Telephone** \_\_\_\_\_

**12. A. Louisiana Charter Number (if known)** \_\_\_\_\_

**B. State of incorporation (if not Louisiana)** \_\_\_\_\_

**13. Permits -Sellers of liquor, beer, or wine (wholesale or retail), must obtain a permit from the Office of Alcohol and Tobacco Control. A permit from the Louisiana State Police Gaming Division must be obtained by sellers of lottery tickets or operators of video poker games. Indicate permit number(s) that you currently hold.**

- A. Lottery Permit Number** \_\_\_\_\_ **B. Expiration Month/Year** \_\_\_\_\_
- Alcohol Permit Number** \_\_\_\_\_ **Expiration Month/Year** \_\_\_\_\_
- VPG Permit Number** \_\_\_\_\_ **Expiration Month/Year** \_\_\_\_\_

<b>14. A. Corporation Income/Franchise: Date charter filed with Louisiana Secretary of State</b>	Mo.	Day	Yr.	Domestic <input type="checkbox"/>	Foreign <input type="checkbox"/>	Fiscal Month C.
<b>15. Sales or Use Tax: Date business begins sales operations from this location</b>						
<b>16. Withholding Tax: (See instructions.) Select filing frequency.</b> <input type="checkbox"/> quarterly <input type="checkbox"/> monthly <input type="checkbox"/> semi-monthly						
<b>17. Severance Tax: Select filing frequency.</b> <input type="checkbox"/> quarterly <input type="checkbox"/> monthly <input type="checkbox"/> 45-day						

**18. Description of business: (required) NON-PROFIT**

**I affirm that the information given on this application is true and correct.**

Signature of applicant	Title
Signature of preparer	Date (mm/dd/yyyy)

