

LOUISIANA ANNOUNCES LOCAL SALES AND USE TAX VOLUNTARY DISCLOSURE PROGRAM

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In fulfillment of its enabling legislation, the Louisiana Uniform Local Sales Tax Board (Board) announced a uniform voluntary disclosure agreement (VDA) program for local sales and use tax effective March 20, 2019. This new regulation announced by the Board outlines the details and the requirements of the VDA program.

As part of the VDA, an applicant agrees to voluntarily pay tax and interest due on a previously undisclosed liability involving a local sales or use tax, and the collector agrees to waive payment of the delinquent penalty associated with that liability and to not pursue sales or use tax liabilities prior to the look-back period listed in the agreement.

A previously undisclosed liability qualifies for a voluntary disclosure agreement if it results from the underpayment or non-payment of sales tax due to (1) an error in the mathematical computation of the tax due on the return, (2) interpretation of the law, or (3) process of reporting the tax due on the return. An undisclosed liability also qualifies if it resulted from the merger or acquisition of a company that previously

failed to properly report sales and use taxes to a collector. A taxpayer will not be eligible for the VDA program if it is registered as a dealer that failed to file returns, or if the undisclosed liability is the result of fraudulent returns. Additionally, if a taxpayer has been contacted by a locality about a tax matter, or if its affiliates have been contacted, the taxpayer is not eligible to participate.

Except for taxes collected and not remitted, the lookback period will include the current calendar year prior to the application date, plus the three immediately preceding calendar years. For taxes collected and not remitted, the look-back period will include all filing periods in which tax was collected and not remitted up to and including the application date.

Applications for VDAs need to include a signature on the application, a statement of the facts, and any other information or declaration required to verify that the applicant has complied with the program requirements. Taxpayers may apply anonymously.

In accordance with the regulation, the Board will review voluntary disclosure applications from taxpayers and make determinations. If the Board determines that a taxpayer qualifies for a VDA, it will issue a binding (absent fraud or material misrepresentation) recommendation to the local tax collector.

If you would like to talk about this or any other state and local VDA/amnesty program, please contact [John Trippier](#), [Jennifer Turner](#), or any other ZHF professionals. For further reading on VDA and amnesty programs please check out [Tax Amnesty and Voluntary Disclosure Programs: Using State Programs to Eliminate or Reduce Tax Exposure and State Tax Amnesty Details](#).

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