Existing law provides for the establishment of a uniform electronic local return and remittance system whereby a taxpayer may file a sales and use tax return of a taxing authority and remit any tax, interest, penalty, or other charge due by means of the uniform electronic local return and remittance system. The uniform electronic local returns and remittance system shall be established, managed, and supervised by the Dept. of Revenue and shall be done at no charge to the taxpayer by the state, the collector, or any taxing authority levying a tax.

New law adds authority, beginning Jan. 1, 2015, for the collector for each taxing authority to require the electronic filing and remittance of local sales and use tax by any taxpayer required to electronically file or electronically remit state sales and use tax. If the local collector for a taxing authority chooses the option of requiring the electronic filing and remittance of local sales and use tax returns, then all taxpayers required to collect and remit sales or use tax on taxable events occurring within the jurisdiction of the local taxing authority who are required by the Dept. of Revenue to electronically file and remit such taxes, shall file all applicable sales and use tax returns and remittances through the electronic filing system. Provides for an exception to these requirements when a taxpayer can show cause that electronic filing of local sales and use taxes would create an undue hardship.

New law provides for the assessment of a penalty of $100 or 5% of the tax owed on the return, whichever is greater, for failure to comply with the provisions of new law. However, the total penalty per return shall not exceed $5,000. Further authorizes the waiver of remittance and payment of the penalty in whole or in part, if the taxpayer's failure to comply was reasonable and attributable to a cause other than negligence which is submitted to the local collector in writing.

Effective Aug. 1, 2014.

(Adds R.S. 47:337.23(K))