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# CALCASIEU TA% REVIEW

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## Sales Price

Local ordinances define "sales price" as that which represents the total amount for which tangible personal property is sold. It may also include services that are included in the sale. Therefore, dealers are advised to closely scrutinize efforts to reduce the taxable base (*sales price*). While the law allows for some legitimate reductions such as trade-ins, cash discounts and interest and service charges, attempts to exceed these specified adjustments to the sales price should be discussed with the appropriate tax officials prior to taking any action that could very well translate into significant tax deficiencies for the future.

## Refund of Local Taxes

Routinely, the sales tax office receives claims from dealers seeking a refund of taxes previously reported. Refunds at the local level are allowable under essentially two categories. First, in instances where purchases have been returned to the dealer upon which taxes have been charged and subsequently reported to the tax office. Secondly, when taxes paid were the result of either a mathematical error or were paid when in fact they were not due.

In most instances these claims must be submitted on an official "Claim for Refund" form, which is available through the sales tax

office, along with appropriate documentation to support the claim. Cases that involve refunds of taxes on merchandise which have not yet been reported may be deducted on line 3 of the Calcasieu Parish School Board's Sales and Use Tax Report.

## Payment of Taxes Under Protest

Taxpayers do not always agree with authorities that the tax they are being charged is legal. Therefore remedies are made available to any taxpayer that feels that they have a legitimate complaint against the collection of the tax. While the aggrieved taxpayer may file a claim for refund with our office, this method may not assure the taxpayer that he or she will actually receive a return of their money, particularly if their claim involves an issue of fact or law. Refunds may only be made in instances where the tax has been overpaid or was paid in error.

Taxpayers who resist the payment of the tax are required to pay it under protest and notify the collector (*Sales Tax Office*) of their intention to file suit within thirty days of such notice seeking the recovery of the taxes paid under protest.

The collector is required to segregate the protested taxes for thirty days. If suit has been filed within this prescribed period, he