

CALCASIEU PARISH DEALERS IMPORTANT TAX NOTICE
TAX RATE TO DECREASE EFFECTIVE OCTOBER 1, 2020

The Calcasieu Parish Sales & Use Tax Office wishes to inform all dealers of an impending rate decrease to take effect October 1, 2020. This rate decrease is for Column H, Unincorporated Area Ward 1 (Moss Bluff, Topsy, Gillis Area).

The sales tax rate decrease of 1.50% will appear on Column H (Unincorporated Area Ward 1 – Moss Bluff, Topsy, Gillis Area) of the parish sales tax return. This decrease will bring the overall rate for sales and use tax in Column H (Unincorporated Area Ward 1 – Moss Bluff, Topsy, Gillis Area) to 4.25%.

Dealers are advised that their point of sale equipment (registers) will need to be modified to reflect the new rate which will allow them to collect the proper tax amount beginning on and after October 1, 2020. Their accounting systems will also require upgrading to account for the tax decrease for billing as well as reporting purposes.

REAL PROPERTY CONTRACTORS TAKE NOTE:

Construction contracts entered into prior to the effective date of the decrease and reduced to writing within 90 days of the rate decrease will not be subject to the new rate since their bids were submitted based upon the prior rate. Contractors should apply for an exemption certificate in order to provide their suppliers with these exemption certificates to be subject to the prior tax rate. This special provision applies to lump sum, unit price, fixed fee, or guaranteed maximum price construction contracts.

Vendors and dealers who have transactions that remain subject to the old rate will be required to submit a supplemental return reflecting those sales that are subject to the old rate in order not to have the new rate computed. The supplemental returns cannot be submitted online. They will need to be mailed to our office for processing. Typically, contractors and building materials and related suppliers are affected by these reporting requirements. They should ensure that a properly completed exemption certificate has been obtained from the Calcasieu Parish Sales Tax Department in order to document the exemption.

All questions may be directed to the tax department at 337-217-4280 ext. 3413 or through email directed to our office from our website www.calcasieusalestax.org under the "Contact Us" section.