

# IMPORTANT TAXPAYER INFORMATION FOR 2021

Effective January 1, 2021 there will be multiple changes to sales and use tax collection and remittance in East Baton Rouge Parish including:

- All online filing must be done through the **Parish E-file** system. Online filing will no longer be available through Sales Tax Online.
- A reduced rate on qualifying purchases of feminine hygiene products and diapers
- An additional column for the Harveston Economic Development District
- An additional column for the Third-Florida Economic Development District

*See below for details on all changes.*

## **Online Filing**

Effective January 1, 2021, sales tax returns will only be submitted through Parish E-file. The Sales Tax Online filing system will no longer be available for filing returns for East Baton Rouge Parish. All taxpayers currently using the on-line system are asked to register for online filing through Parish E-file. The Parish E-file system is free to taxpayers. The system can be accessed either through a link on the City-Parish website [www.brla.gov/734/Online-Sales-Tax-Payments](http://www.brla.gov/734/Online-Sales-Tax-Payments) or [www.parishe-file.revenue.louisiana.gov](http://www.parishe-file.revenue.louisiana.gov). Any questions or problems with the transition should be directed to our taxpayer assistance section at (225) 389-3084 or by email at [RevenueGovEmail@brla.gov](mailto:RevenueGovEmail@brla.gov).

## **Feminine Hygiene Products and Diaper Reduced Rate**

Through Ordinance 17937 adopted October 14, 2020, the Metropolitan Council, of the Parish of East Baton Rouge and the City of Baton Rouge, authorized the exemption of the 2% taxes levied by the City and Parish on sales of feminine hygiene products and diapers for personal use as defined by La. RS. 47:337.10.2. This exemption resulted in reduced rates in columns A, B, C, H, L and M on these products.

### ***Rate Charged on Feminine Hygiene and Diapers by Column effective January 1, 2021:***

DOMICILE CODE	1701	1700	1706	1702	1707
COLUMN	A	B	C	D	E
	CITY OF BATON ROUGE / EBR PARISH SCHOOL DISTRICT	PARISH OF EBR / EBR PARISH SCHOOL DISTRICT	PARISH OF EBR / ZACHARY SCHOOL DISTRICT	CITY OF BAKER / BAKER SCHOOL DISTRICT	CITY OF BAKER / EBR PARISH SCHOOL DISTRICT
Rate Charged	3.5%	3.5%	3.5%	6.0%	6.0%

DOMICILE CODE	1705	1703	1708	1709	1710	1711
COLUMN	F	G	H	K	L	M
	CITY OF ZACHARY / ZACHARY SCHOOL DISTRICT	CITY OF CENTRAL / CENTRAL SCHOOL DISTRICT	PARISH OF EBR / CENTRAL SCHOOL DISTRICT	AMERICANA EDD / ZACHARY SCHOOL DISTRICT	HARVESTON EDD / EBR SCHOOL DISTRICT	THIRD-FLORIDA EDD / EBR SCHOOL DISTRICT
Rate Charged	5.5%	6.0%	4.0%	6.5%	5.5%	5.5%

### **Harveston Economic Development District**

Column L with a total local sales and use tax rate of 7.5% is being added to the Sales and Use Tax Report for East Baton Rouge Parish effective for tax periods beginning January 1, 2021. Ordinance 17212 adopted December 11, 2019 by the Metro Council of the Parish of East Baton Rouge and the City of Baton Rouge created the Harveston Economic Development District. Through Ordinance 17948 passed November 4, 2021, under the authority granted by La. R.S. 33:9038.39, the District levied a 2% tax upon the sale at retail, the use, consumption, the distribution and storage, the lease or rental of tangible personal property and the sale of services within the District.

### **Third-Florida Economic Development District**

Column M with a total local sales and use tax rate of 7.5% is being added to the Sales and Use Tax Report for East Baton Rouge Parish effective for tax periods beginning January 1, 2021. Ordinance 16102 adopted October 28, 2015 by the Metro Council of the Parish of East Baton Rouge and the City of Baton Rouge created the third-Florida Economic Development District. Through Resolution 52187 passed May 25, 2016, under the authority granted by La. R.S. 33:9038.39, the District levied a 2% tax upon the sale at retail, the use, consumption, the distribution and storage, the lease or rental of tangible personal property and the sale of services within the District.

Please visit our website at [www.brla.gov/635/Revenue-Division](http://www.brla.gov/635/Revenue-Division) for additional information including the new sales tax form, updated rate tables, source documents for all ordinances and resolutions referenced.