

Rule 010 – Required Recordkeeping

All taxpayers registered and doing business in St. John the Baptist Parish are required by Louisiana R.S. 47:337.29 to keep and preserve suitable records of the sales, purchases, leases and taxable services made in the Parish. Such records must provide enough information for the collector to determine the amount of tax due, if any, from the taxpayer. These records must be secured, maintained and kept until the taxes to which they relate have prescribed, and must be made available to the collector at all reasonable hours. If a taxpayer keeps their records in a machine-sensible format, Louisiana R.S. 47:337.38 requires them to make the machine-sensible formatted records available to the collector.

Required records include the following:

- A complete record of all sales and/or purchases of tangible personal property or taxable services, used, sold, distributed, or stored, leased or rented, within the Parish by the taxpayer.
- Invoices, bills of lading, purchase orders, contracts, cash register records, bank statements, credit card statements and other pertinent records and papers as may be required by the collector for the reasonable administration of the tax.
- Sales/use, income, occupational license, property tax and other returns, as well as supporting documentation used to prepare such returns.
- Financial statements, general ledgers, as well as cash, sales, accounts receivable and payables journals.

Failure to keep suitable records will result in the collector having to utilize the authority given him pursuant to Louisiana R.S. 47:337.28 to ascertain the tax due in any manner feasible.

Any taxpayer who violates the provisions of this law shall be **fined** not more than five hundred **(\$500)** or **imprisoned** for no more than sixty **(60)** days.