
TAX - LOUISIANA

Yesterdays of Lake Charles, Inc. v. Calcasieu Parish Sales and Use Tax Dept.

Supreme Court of Louisiana - May 13, 2016 - So.3d - 2016 WL 2879996 - 2015-1676 (La. 5/13/16)

After his night clubs were subjected to a purported random audit by collector of revenue, taxpayer appealed sales and use tax assessments.

The District Court ruled in favor of taxpayer, denied collector's motion for new trial, and awarded attorney fees to taxpayer. Collector appealed. The Court of Appeal affirmed. Collector petitioned for writ of certiorari, which was granted.

The Supreme Court of Louisiana held that:

- Tax collector had no obligation to provide taxpayer with guidance regarding what constituted suitable records;
- Bank statements and deposit slips did not constitute suitable records of nightclubs' retail sales;
- Collector was not required to provide false or fraudulent intent in order to estimate taxpayer's retail sales;
- ULSTC did not require agreement between a taxpayer and the tax collector regarding the sampling procedure to be used to determine the correct tax to be in writing;
- Collector provided taxpayer with sufficient notice of sampling method to be used;
- Sampling method used was developed and applied in accordance with generally recognized sampling techniques; and
- Collector was prescribed from issuing amended assessments for 2005 and 2006 tax years.

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