

DIRECT SALES and COLLECTING LOCAL SALES TAX



Calcasieu and Cameron Parishes

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Information accurate as of May 16, 2019



Calcasieu

- ❑ Local Sales Tax is 5.75 Percent Parish-wide
- ❑ Occupation License
 - The basic fee for an occupational license in any category is \$50, pro-rated after the first 30 days according to the first month's gross receipts (business classifications are listed inside the business application form).
 - This business license tax is required for persons conducting or pursuing a trade, profession, occupation or vocation within the Parish of Calcasieu, outside any municipality.
 - Zoning compliance is required before a new license can be issued. A legal description of the business property is required to obtain zoning compliance from the Planning and Development Office. You may fax your form to the zoning office at 337-436-6764, or email it to OccupationalLicense@cppj.net.
 - A copy of your Certificate of Incorporation (if applicable), Organization or Partnership, with proof of registration from the Louisiana Secretary of State, is required.
 - A copy of driver's license of the highest-ranking officer and/or owner must be provided.
 - The business must register with the School Board Sales Tax Office for a local sales tax number: 2439 6th Street, Lake Charles, La. Phone: 337-217-4280.
 - The business must register with the Louisiana Department of Revenue and Taxation for a state sales tax number: 15th Floor of Capital One Bldg., One Lakeshore Drive, Lake Charles, LA. Phone: 337-491-2504.
 - If food or beverage is involved, a completed and approved Health Approval Letter/Certification is required from the Louisiana Department of Health: 628 N. 4th St., Baton Rouge, LA 70802. Phone: 225-342-9500.
 - The business must register with the Calcasieu Parish Tax Assessor's Office: First floor of the Magnolia Building. 1011 Lakeshore Drive, Lake Charles, LA. Phone: 337-721-3000.
- ❑ Itinerant Vendor Occupational License
 - "Itinerant vendor" includes, but is not limited to, the sale of retail merchandise from a fixed location, usually a roadside stand, which could include the sale of agricultural or seafood products. The license is \$100 annually. To apply for this license, the business owner must submit:
 - A completed Occupational License Application and the license fee,
 - Written permission from the owner of the lot or business to set up the temporary stand,
 - Copy of vehicle registration,
 - Copy of driver's license, and
 - Completed, approved Health Unit Approval Form if selling food.
 - In addition to the above requirements, those conducting business from a mobile food truck or trailer will need:
 - A commissary to dispose of waste each day, and

- A completed, approved Health Unit Approval Form
www.dhh.louisiana.gov/index.cfm/subhome/19

Cameron

- Cameron Parish has no parish-wide sales tax
- Occupational License (adopts state requirements)
 - If selling on temporary basis, the license is \$200.
 - If selling seafood you have harvested yourself, or purchased directly from commercial fishermen, the license is \$100.

For more information for Cameron Parish,
contact the Cameron Parish Police Jury at 337-775-5718.

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