

# DIRECT SALES and COLLECTING LOCAL SALES TAX



## Terrebonne and Lafourche Parishes

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Information accurate as of May 16, 2019



## Terrebonne

- ❑ Local Sales Tax is 5.5 Percent Parish-wide
- ❑ General Prohibition on Sale of Seafood on Public Property
  - No person may sell any shrimp, crabs, oysters, fish or any other seafood from automobiles, trucks or any other vehicle located on public property or public right-of-way within the parish.
- ❑ Occupational License
  - No person may sell any shrimp, crabs, oysters, fish or any other seafood from automobiles, trucks or any other vehicle located on private property within the parish without obtaining a permit, and an annual license for \$20.
  - Applicants must also furnish a \$5,000 bond in favor of the parish annually.
  - Mobile vendors must have a valid permit from the Office of Public Health at the Department of Health and Hospitals.
    - Failure to comply results in a \$500 fine and/or 30 days imprisonment.
  - Application available at [www.tpcg.org/files/sales\\_tax/application.pdf](http://www.tpcg.org/files/sales_tax/application.pdf)
- ❑ Rate of tax
  - Peddlers must pay a flat tax of \$100, but vendors who sell their own seafood products are exempt from this tax.

For more information about occupational licenses,  
contact Terrebonne Parish Sales and Use Tax Department at 985-876-3734.

## Lafourche

- ❑ Local Sales Tax (depends on location within the parish)
  - Golden Meadow 5.40 percent
  - Thibodaux 4.95 percent
  - Lockport 5.15 percent
  - Consolidated District A 5.15 percent
  - Road District 2 South of Intracoastal Canal 5.40 percent
  - Road District 2 North of Intracoastal Canal 4.65 percent
- ❑ Occupational License
  - Must obtain a retail license costing \$200
    - If selling your own seafood or seafood purchased directly from commercial fishermen, obtain a wholesale license for \$100
    - Application available at [www.lafourchegov.org/home/showdocument?id=106](http://www.lafourchegov.org/home/showdocument?id=106)

For more information about obtaining a permit,  
contact the Lafourche Parish Permit Department at 985-532-8252.

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