

DIRECT SALES and COLLECTING LOCAL SALES TAX



Jefferson, St. Charles, and St. John Parishes

This publication was produced by the Louisiana Sea Grant Law & Policy Program. Information is accurate as of the date on the publication. Federal, state and local regulations can change at any time, so always check with your local government to make sure that you are meeting all necessary requirements.

Information accurate as of May 16, 2019



Jefferson

- ❑ Local Sales Tax is 4.75 Percent Parish-wide
 - Sales tax must be remitted by businesses on or before 20 days following the close of each reporting period.
- ❑ Sales on public property are prohibited. Special requirements apply to sales from temporary stands or vehicles on privately-owned property. In addition to an occupational license and sales tax deposit, a temporary vendor permit is required.
 - For more information, contact the Jefferson Parish Director of Sales Tax at 504-363-5500.
- ❑ Occupational License
 - The sale of any food product requires obtaining a permit.
 - The application for the permit must be made with the sheriff.
 - In addition to any other fees that may be charged, each vendor shall pay an annual fee of \$50 for the conduction of business for each location.
 - A permit issued for sale of food, food products or seafood of any kind is valid for up to one (1) calendar year.
 - The sale of food or beverages requires a Plans Review receipt issued by the Jefferson Parish Health Unit
 - Application for renewal of calendar year for permits cannot be made prior to Sept. 1 of the year preceding that for which the permit will be valid, and such permits shall be renewed annually.

For more information, contact Jefferson Parish Purchasing Department
at 504-364-2678, 504-364-2679 or 504-364-2680.

St. Charles

- ❑ Local Sales Tax is 5 Percent Parish-wide
 - All businesses must register with parish for sales tax collection.
 - For more information about the local sales tax and registration, contact St. Charles Parish School Board Sales/Use Tax Department at 985-785-3118.
- ❑ Occupational License
 - The following is needed for an application for an occupational license:
 - Zoning Compliance
 - Planning and Zoning Department, 14996 River Road, Hahnville, LA 70057.
Phone: 985-783-5060
 - Sales Tax Number
 - St. Charles Parish School Board Office, 13855 River Road, Luling, LA 70070.
Phone: 985-785-6289
 - Health Permit
 - St. Charles Parish Health Department, 16004 River Road, Norco, LA 70079.
Phone: 985-764-4376, Fax: 985-764-4379
 - Occupational License Application
 - Sheriff's Office, Tax Division, 15045 River Road, Hahnville, LA 70057.
Phone: 985-783-6237, extension 2059
 - Letter of Incorporation or Limited Liability Corporation documents needed (if applicable).

- Application available at: <https://la-stcharlessheriff2.civicplus.com/DocumentCenter/View/36/Occupational-License-Application---Full-Packet?bidId=>
- After the Sheriff's Office receives a copy of the above requirements, an occupational license will be issued at a cost of \$50 (\$25 after June 30). The license is valid through Dec. 31.
- ☐ Sales on Public Property Prohibited
 - It is unlawful for any person to sell seafood of any kind from any mobile vehicle or unit on any public roadways or other public property. Any person who violates this will be fined between \$50 and \$100 and/or be imprisoned for 30 days.

For more information about occupational licenses, contact St. Charles Parish Sheriff's Office at 985-783-6237.

St. John the Baptist

- ☐ Local Sales Tax is 5.25 Percent Parish-wide
- ☐ Occupational License
 - Application Information (includes checklist) available at [http://stjohnsheriff.org/filez/Occupational Lic App 2015.pdf](http://stjohnsheriff.org/filez/Occupational_Lic_App_2015.pdf)
- ☐ Vendor Information
 - All vendors must complete the Vendor Registration Form and return it to the Purchasing Department along with a completed W-9 form and an Occupational License.
 - As requests for bids, proposals and/or quotations are placed, vendors must submit their bids and/or proposals for review, scoring and approval.
 - Mobile merchants or truck vendors must receive a permit from the parish health unit or else be fined between \$25 and \$100 and/or be imprisoned for 30 days.

For more information for St. John the Baptist Parish, call 985-652-9569.

This publication was produced by the Louisiana Sea Grant Law & Policy Program. Information is accurate as of the date on the publication. Federal, state and local regulations can change at any time, so always check with your local government to make sure that you are meeting all necessary requirements.