

DIRECT SALES and COLLECTING LOCAL SALES TAX



Livingston, St. James, Ascension, and Assumption Parishes

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Information accurate as of May 16, 2019



Livingston

- ❑ Local Sales Tax (depends on location within the parish)
 - Denham Springs 5.5 percent
 - Ward 2 (Inside Drain District 1) 4.5 percent
 - Ward 1 Tax District 5 (excluding Walker) 4.5 percent
 - Walker 5.5 percent
 - Springfield 5.5 percent
 - Albany 5.0 percent
 - Livingston 5.0 percent
 - School Tax District 22 5.5 percent
 - Ward 1 Tax District 6, Drain District 2 4.5 percent
 - Walker Annexed Areas 6.0 percent
 - Denham Springs Annexed Areas 6.0 percent
 - School Tax District 33 5.0 percent
 - Denham Springs Economic Development District 6.0 percent
 - Juban Crossing Economic Development District 6.5 percent
 - All other Areas 4.0 percent
- ❑ All businesses must register with the Livingston Parish School Board for sales/use tax.
 - Sales tax must be remitted monthly, before or on 20 days after the close of each reporting period.
 - For more information, contact the Sales and Use Tax Division at 225-686-3043.
- ❑ Occupational License
 - All peddlers must obtain a license for \$200.
 - All vendors selling their own seafood have to pay a fee of \$50 and furnish at least a \$500 bond to the parish.
 - The local occupation license for Livingston Parish must be acquired from the sheriff's office. It can be reached at 225-686-2241.

For more information, contact Livingston Parish Government at 225-686-3027.

St. James

- ❑ Local Sales Tax (varies by municipality)
 - Town of Litcher within Corporate Limits 4.5 percent
 - Town of Gramercy within Corporate Limits 4.0 percent
 - Unincorporated areas 3.5 percent
- ❑ Occupational License
 - All peddlers must obtain a license for \$200.
 - If you're selling your own seafood or seafood purchased directly from commercial fishermen, obtain a license for \$100.
 - Application available online at www.lma.org/docs/LaMats/3.OLTAApplication%20Form.pdf

For more information for St. James Parish, contact Deirdra Bradford at 225-562-2260.

Ascension

- ❑ Local Sales Tax (depends on location within parish)
 - East Ascension 4.5 percent
 - West Ascension within Donaldsonville 5.0 percent
 - West Ascension outside Donaldsonville 4.5 percent
 - Tanger Mall Development District 5.5 percent
 - Donaldsonville Annexation 6.0 percent
- ❑ Occupational License
 - Occupation License application available online at www.laota.com/documents/AscensionOccLicApp.pdf
 - \$100 annual fee
 - \$2,000 bond required
 - Food Permit from Ascension Parish Health Unit required
 - Call 225-647-5916.

For more information, contact the Ascension Parish Police Jury at 225-473-2673.

Assumption

- ❑ Local Sales Tax is 5 percent Parish-wide
- ❑ Occupational License
 - All peddlers shall obtain a license costing \$100.
 - Application available online at www.assumptionla.com/Licenses/Liquor_Licenses

For more information, contact the Assumption Parish Police Jury at 985-369-7435.

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