

# DIRECT SALES and COLLECTING LOCAL SALES TAX



## Orleans Parish

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Information accurate as of May 16, 2019



## Orleans

- ❑ Local Sales Tax
  - 4.5 percent food and drug parish-wide
  - 5.0 percent parish-wide, with some variations for certain activities (such as parking) and activities that occur within the French Quarter Economic Development District.
- ❑ Occupational license
  - Register your trade name, partnership or company with the Louisiana Secretary of State, 225-925-4704.
  - Register and get a Federal Tax ID number and your State Tax ID with the Louisiana Department of Revenue
    - Federal Tax ID number can be obtained at 800-829-4933
    - Louisiana Department of Revenue phone: 504-568-5233, or 225-219-7462
  - Fill out the Occupational License Application and submit to the City of New Orleans One Stop Shop for permits and licenses: 1300 Perdido St., Room 7W03, New Orleans, LA 70112
    - Application available at: [www.nola.gov/nola/media/One-Stop-Shop/Revenue/OSS\\_BOR\\_MASTER\\_APPLICATION\\_INFORMATION-2PAGE.pdf](http://www.nola.gov/nola/media/One-Stop-Shop/Revenue/OSS_BOR_MASTER_APPLICATION_INFORMATION-2PAGE.pdf)
  - Pay the Peddler/Vendor License fee of \$150 to the City of New Orleans One Stop Shop.
- ❑ Mobile Vending Permit (if needed)
  - Apply with the Department of Finance
    - Initial permit application fee of \$50
    - Upon permit issuance, there is an additional \$400 annual permit fee
    - Upon permit issuance, an annual occupational license fee of \$150 is also needed.
    - Upon permit issuance, an annual \$50 sales tax deposit is also needed
    - A \$5 ID card fee per card is required
    - Any other applicable fees
  - Permits shall be issued on an annual basis and shall expire on Dec. 31. Renewal applications shall be made by Jan. 31.
  - Access to Mobile Vending Applications, as well as the required documents and steps can be found at [www.nola.gov/onestop/business/food-alcohol/food-truck-permit/](http://www.nola.gov/onestop/business/food-alcohol/food-truck-permit/).
  - Restrictions
    - The number of permits issued under this division shall at no time exceed 100 for the entire city.
    - Permits issued are valid for use in business, commercial, industrial and mixed-use zoning districts as defined in the New Orleans Comprehensive Zoning Ordinance, including the southbound side of North Rampart Street between Esplanade Avenue and Canal Street and the southbound side of Loyola Avenue and Elk Place between Cleveland Street and Howard Avenue. Nothing shall be construed to authorize the use of any permit, unless a valid mobile vending franchise ordinance with the city to lawfully operate has been issued, as:
      - In the Central Business District;
      - In the Vieux Carré;
      - In the Faubourg Marigny, except on both sides of Elysian Fields Avenue;
      - In any residential or park district as defined in the New Orleans Comprehensive Zoning Ordinance, as amended;
      - On Maple Street between Audubon Place and Leake Avenue;

- On Oak Street between Broadway Street and Monticello Avenue;
- In the area bounded by: Louisville Street, Vicksburg Street, Robert E. Lee Boulevard and Conrad Street;
- On St. Bernard Avenue between Interstate 610 and Lakeshore Drive;
- On Paris Avenue between Interstate 610 and Lakeshore Drive;
- On Elysian Fields between Interstate 610 and Lakeshore Drive; and
- On Franklin Avenue between Interstate 610 and Lakeshore Drive.
- Permits are not valid:
  - During the Mardi Gras Season in specific locations;
  - During the Annual New Orleans Jazz and Heritage Festival Season within the area bounded by Florida Avenue on the north, North Broad Avenue on the east, Esplanade Avenue on the south, and Bayou St. John on the west (excluding the portion of that area contained within the exterior boundaries of the New Orleans Fair Grounds Racetrack) commencing at 7:00 a.m. on the first day of live music performances and continuing through and until 11:59 p.m. on the concluding day of live music performances;
  - In a clean zone as authorized by an ordinance adopted by the council; and
  - When the city requires the use of its public right-of-way to facilitate projects or events within the right-of-way.
- Each application for a mobile vending franchise shall provide the desired fixed location on certain public streets in the City of New Orleans with specificity and shall provide the desired days of the week and correlating hours the location is proposed to be occupied by the potential franchisee.

For more information, contact the City of New Orleans  
One Stop Permits & Licenses at 504-658-7100

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