

# DIRECT SALES and COLLECTING LOCAL SALES TAX



## Plaquemines and St. Bernard Parishes

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Information accurate as of May 16, 2019



## Plaquemines

- ❑ Local Sales Tax
  - Local Rate Parish-wide - 4.5 percent
  - Food, Drugs and Commercial Fishermen Parish-wide - 1.5 percent
- ❑ General Occupational License
  - \$5 Application Fee
    - Payable to Plaquemine Parish Sheriff's Office
  - \$10 Tax Clearance Certificate Fee
    - Acquired through Sales Tax Office
  - Application available at [www.ppsso.net/pr/p1429647051.pdf](http://www.ppsso.net/pr/p1429647051.pdf)
- ❑ Wholesale Occupational License
  - \$12.50 Application Fee
    - Payable to Plaquemine Parish Sheriff's Office
  - \$10 Tax Clearance Certificate Fee
    - Acquired through Sales Tax Office
  - Application available at [www.ppsso.net/pr/p1429647104.pdf](http://www.ppsso.net/pr/p1429647104.pdf)

For information, contact the Plaquemines Parish Sheriff's Office  
at 504-934-6776 or 504-934-6808.

## St. Bernard

- ❑ Local Sales Tax is 5.0 percent Parish-wide
- ❑ Occupational License
  - Applications for itinerant market and mobile vendors shall be made on a form supplied by the department of community development.
    - A clear description of the facility's purpose and proposed location, as well as the name and address of the owner, shall be included.
    - Permit fee is \$100
  - Applications for hawker or peddler permits shall be made on a form supplied by the Department of Community Development.
  - A clear description of the facility, its purpose and the name and address of the owner shall be included.
  - Application fee is \$50
  - Application available at <http://sbsso.org/wp-content/uploads/2013/12/SBSO-OLA-V.1.0-2012-001.pdf>
  - Dockside stands must be located on the dock for which the marine vessel is moored and may not be located within 1,000 feet of a seafood market, restaurant or grocery store that sells seafood.
- ❑ Food sales — state permit required.
  - In the case of itinerant markets, mobile vendors, hawkers, peddlers or farmers dealing in forms of perishable foodstuff, the applicant must first secure a permit to operate as a retail food establishment from the local office of the Louisiana Department of Health and Human Resources. However, any potentially hazardous food, meaning any food of milk products, eggs, meats, poultry, fish, shellfish, edible crustacea or other ingredients,

including synthetic ingredients, shall not be sold in a raw or unprocessed condition and shall only be sold if it is properly cooked or processed and sold in a container

For more information, contact St. Bernard Sheriff's Office at 504-271-2501

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