

# DIRECT SALES and COLLECTING LOCAL SALES TAX



## St. Tammany and Tangipahoa 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



## St. Tammany

- ❑ Local Sales Tax (depends on location within parish) as of April 1, 2018
  - District 3 4.25 percent
  - Slidell 4.25 percent
  - Mandeville 4.75 percent
  - Covington 4.25 percent
  - Pearl River 4.50 percent
  - Madisonville 4.25 percent
  - Abita Springs 4.25 percent
  - Folsom 4.75 percent
  - Sun 4.75 percent
  - Fremaux Town Center EDD 4.75 percent
  - Rooms to Go 5.25 percent
  - Camellia Square EDD 5.25 percent
  - Northshore Square EDD 4.75 percent
- ❑ Permit
  - Must receive State and Parish Occupational Licenses first, then the permit.
  - Documents needed for an Occupational License:
    - An approval letter from the Planning and Zoning Department, call 985-898-2529 for the business address.
    - Copy of business owner's driver's license
    - If incorporated, a copy of the Articles of Incorporation from the Louisiana Secretary of State.
  - License should be present at all times of business for identification purposes.
  - All peddlers and itinerant vendors who display goods for retail sale shall obtain a license based on a flat fee of \$200.
  - If an itinerant vendor of seafood purchases directly from the farmer or fisherman who have harvested the seafood themselves, the vendor shall obtain a license based on a flat fee of \$100.
  - Application available at [www.stpsso.com/images/uploads/APPLICATION\\_FOR\\_OCCUPATIONAL\\_LICENSE.pdf](http://www.stpsso.com/images/uploads/APPLICATION_FOR_OCCUPATIONAL_LICENSE.pdf)

For more information, contact St. Tammany Parish Sheriff's Office at 985-898-2338

## Tangipahoa

- ❑ Local Sales Tax (depends on location within parish)
  - Balance of Parish 3.0 percent
  - Hammond 5.0 percent
  - Ponchatoula 5.0 percent
  - Amite 5.5 percent
  - Kentwood 5.0 percent
  - Independence 5.5 percent
  - Roseland 5.0 percent
  - Tangipahoa 5.0 percent
  - Tickfaw 5.0 percent
  - Within Fire District 1 3.5 percent

❑ Occupational License

- Peddlers of seafood must obtain a license, the cost of which is established by the Parish Council.

For more information, contact Tangipahoa Parish Government at 985-748-3211

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