

DIRECT SALES and COLLECTING LOCAL SALES TAX



Vermilion, St. Mary, St. Martin, and Iberia 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



Vermilion

- ❑ Local Sales Tax (depends on location within the parish)
 - Balance of Parish outside Hospital District 3.75 percent
 - Rural Hospital District 1 outside Kaplan 4.75 percent
 - Rural Hospital District 2 outside Abbeville 4.25 percent
 - Gueydan 4.75 percent
 - Kaplan and Rural Hospital District 1 5.75 percent
 - Abbeville and Rural Hospital District 2 5.50 percent
 - Erath and Rural Hospital District 2 5.25 percent
 - Delcambre and Rural Hospital District 2 5.25 percent
 - Maurice and Rural Hospital District 2 5.75 percent
- ❑ Occupational License
 - Fixed Location – requires an occupational license of \$5 to \$20 based on gross sales. If selling from a boat or home, no occupational license is needed.
 - Mobile Vendor – requires peddler’s occupational license for \$200. If selling within Kaplan or Abbeville, must obtain peddlers license from municipality.

For more information, contact Vermilion Sheriff’s Occupational License Department at 337-898-4415.

St. Martin

- ❑ Local Sales Tax (depends on location within parish)
 - Breaux Bridge 3.5 percent
 - Breaux Bridge Northern Annex 4.5 percent
 - St. Martinville 4.5 percent
 - St. Martinville Annex 5.5 percent
 - Parks 3.5 percent
 - Henderson 3.5 percent
 - Henderson N I-1- Annex 4.5 percent
 - St. Martin Sales Tax District 2 3.5 percent
 - Broussard city limits inside St. Martin Parish 6.0 percent
 - St. Martin Sales Tax District 1 3.5 percent
 - Arnaudville 3.5 percent
 - Breaux Bridge Economic Development District 1 4.5 percent
 - St. Martinville North Annex 5.5 percent
- ❑ Occupational License
 - Must pay an application fee of \$50, reduced to \$25 after July 1. This provides a temporary license for the first 30 days of operation.
 - Once the temporary license is obtained, an application must then be made for a permanent license, the fee of which shall be pro-rated for the remainder of the year, based on the first 30 days of operation.
 - Apply at: St. Martin Sheriff’s Office, 400 St. Martin Street, St. Martinville, LA; 337-394-3071 – or www.stmartinsheriff.org/Images/Interior/occup%20lic/occup%20lic%20application-new.pdf
 - Approved by:
 - St. Martin Parish Government
 - Planning and Zoning Coordinator

- License issued by:
 - St. Martin Sheriff's Office

For more information for St. Martin Parish, contact the St. Martin Parish Government at 337-332-2526.

St. Mary

- ☐ Local Sales Tax (depends on location within parish)
 - Morgan City 4.3 percent
 - Franklin 4.0 percent
 - Berwick 4.0 percent
 - Patterson 4.0 percent
 - Baldwin 4.0 percent
 - Unincorporated Areas of Wards 1-10 4.0 percent
- ☐ Occupational License
 - All peddlers shall obtain a license. The fee of such license shall be set from time to time by the parish council.
 - Seafood may not be sold on public highways.

For more information for St. Mary Parish,
contact St. Mary Parish Government at 337-828-4100, extension 500.

Iberia

- ☐ Local Sales Tax (depends on location within the parish)
 - New Iberia 5.00 percent
 - Jeanerette 4.50 percent
 - Delcambre 3.75 percent
 - Loreauville 4.25 percent
 - Balance of Parish 3.25 percent
 - Economic Development District 1 4.25 percent
 - New Iberia Annexations 5.25 percent
 - New Iberia Hwy 14 EDD No.1 5.75 percent
 - New Iberia Hwy 182 EDD No. 1 5.75 percent
- ☐ Occupational License (good through Dec. 31 of each year)
 - Application fee of \$50, reduced to \$25 after July 1
 - Submit application to Revenue Division along with a check made payable to the City and Parish Treasurer for \$50 or \$25, whichever amount is applicable.
 - If outside New Iberia city limits, fill out parish application for occupational license. If inside city limits, contact and file with the city's tax office.
 - Place of business must be inspected by the Health Unit before obtaining license
 - Contact the Health Unit at 337-373-0021.
 - Seafood may not be sold from any vehicle on or over the streets of the city.

For more information for Iberia Parish, contact the Iberia Parish Council at 337-365-8246.

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