

Which Column?

The Ascension Parish Sales and Use Tax Authority collects for ten taxing bodies within Ascension Parish. They are:

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| 1. Ascension Parish School Board | 6. Parish of Ascension |
| 2. City of Gonzales | 7. East Ascension Drainage District |
| 3. City of Donaldsonville | 8. Ascension Parish Sales Tax District # 2 |
| 4. Town of Sorrento | 9. West Ascension Hospital Service District |
| 5. Ascension Parish Law Enforcement District | 10. Tanger Mall Development District (within Gonzales) |

The Taxing jurisdiction of the *Ascension Parish School Board* includes the entire parish. Each of the remaining taxing jurisdictions is limited to a specific geographic area of the parish. The *Cities of Gonzales, Donaldsonville and Sorrento* are limited to taxable transactions that take place within their respective city limits. In contrast, the jurisdictions for the *Parish of Ascension, Ascension Parish Sales Tax District #2*, and the *Ascension Parish Law Enforcement District* include the entire parish except for those transactions located within the city limits of Gonzales, Donaldsonville and Sorrento. Ascension Parish is blessed with having the Mississippi River flowing through its boundaries. The *East Ascension Parish Drainage District* is limited to all taxable transactions on the east side of the Mississippi River including Gonzales and Sorrento. The *West Ascension Parish Hospital Service District* is limited to all taxable transactions on the west side of the Mississippi River including Donaldsonville. Finally, the City of Gonzales created the *Tanger Mall Development District* and beginning July 1, 2012 they have imposed a 1% sales tax for transactions within a portion of Tanger Mall. Please contact the Authority if you need assistance on which store locations are within the District.

When reporting your sales tax return, it is very important that you report your sales tax under the correct column. This can easily be accomplished by asking the following questions:

- Did the taxable transaction take place within the city limits of Gonzales, Donaldsonville, or Sorrento? If yes, those transactions would be reported as follows:

Transactions within:	Report Under:	At the Rate of:
Gonzales	Column A	4.5%
Gonzales-Tanger Mall Dev. Dist.	Column G	5.5% (Starting 7/1/2012)
Sorrento	Column B	4.5%
Donaldsonville	Column D	5.0% (.5% increase 7/1/2012)

- Did the taxable transaction take place outside the city limits of Gonzales, Donaldsonville or Sorrento? If yes, then you would report as follows:

Transactions:	Report Under:	At the Rate of:
East of the Mississippi River	Column C	4.5%
-Includes the communities: Geismar, Prairieville, Brittany, St. Amant, Darrow, Burnside, Duplessis, Dutchtown and Galvez. - Includes the industrial plants: BASF, Shell, Rubicon, Lion Copolymer, Honeywell International, Lone Star NGL Refinery Services, Westlake Vinyls, EI DuPont, Momentive Specialty Chemicals, BJ Services, Air Liquide, PCS Nitrogen, Air Products, Praxair, Ormet, Williams Olefins, Innophos, Occidental Chemical and Dynamic Fuels		
West of the Mississippi River	Column E	4.5%
- Includes the industrial plants: CF Industries, and Mississippi Nitrogen (Terra Industries)		

Remember that sales of tangible personal property are taxable where the customer accepts delivery of the movable property. Services that are taxable by law, such as repairs, are taxable where the service is performed, not where the customer accepts delivery. Some exceptions may apply.

The Ascension Parish Sales and Use Tax Authority is a proud and active member of the Louisiana Association of Tax Administrators. LATA's home page is WWW.LAOTA.com. Through this site, you can obtain the Ascension Parish sales tax return and application. This site also has information for other parishes. Additional blank sales tax reports and the instructions are available on the Ascension page of www.laota.com.

Taxpayers are encouraged to file electronically at www.salestaxonline.com or www.parishefile.com. Both services are free.

If you should have any question, please call the Ascension Parish Sales and Use Tax Authority at 225-621-2635.