

**PARISH OF TERREBONNE**  
**SALES AND USE TAX DEPARTMENT**  
P. O. BOX 670  
HOUMA, LA 70361

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**INFORMATION FOR NEW BUSINESS OWNERS**

Thank you for taking the initiative to start a new business. We wish you much success and longevity in Terrebonne Parish. Starting a business can be a very tedious task, therefore we are providing this letter as a reference on what is expected from you for local sales tax purposes. If at any time you have questions, please do not hesitate to contact this department. (Questions regarding state sales tax should be directed to the Department of Revenue).

The primary burden for the collection of sales tax is on dealers who sell merchandise, perform taxable services and/or lease or rent tangible personal property. They add tax to the selling price, collect the tax from their customer and remit the tax to the Terrebonne Parish Sales And Use Tax Department either electronically or on forms that are made available to them. Sales tax is due on the first day of the month following the period covered and becomes delinquent by the 21<sup>st</sup> day. Should your business have no taxable sales for a particular filing period, you must file a "zero" sales tax return for that period. Although the forms are usually mailed to all dealers, failure to receive the form does not relieve the dealer from the responsibility of filing and remitting sales tax that may be due. Electronic remittance of sales tax can be set up by going to [www.parishe-file.com](http://www.parishe-file.com). Registration requires an email address, bank account number and routing number and your sales tax account number (the last 6 digits – for example 00357A or 000357 if no letter has been assigned).

Vendor's compensation is allowed on all returns that are timely filed. Dealers may reduce the amount of tax owed by 2%. (Line 19 of our sales and use tax return)

If a return is paid or received delinquent, vendor's compensation is forfeited and penalty and interest is computed on the amount of tax due. Penalty is imposed at 5% of the tax due for each thirty-day period of delinquency not to exceed 25%. (Line 21 of our sales and use tax return) Interest is imposed at a rate of 12% per annum, computed daily from the due date of the return until paid. (Line 22 of our sales and use tax return)

Businesses must pay sales or use tax on purchases of goods that are not resold by them, but used or consumed in their business. Some examples are office equipment, computers, office supplies, shop equipment, cleaning supplies, etc. If purchased locally with state and local sales tax paid to the vendor, you have satisfied your sales tax obligation. If these types of purchases are made tax-free, use tax is due at the same rate as sales tax (currently 4.5%) and is applied to our sales tax return using line 14, "purchases subject to use tax in Terrebonne Parish". Enter the cost price any goods purchased tax-free.

In addition to the requirements for sales tax purposes, all businesses having a physical location in Terrebonne Parish are required to obtain an occupational license. The license fee varies based upon the amount of business activity, and must be renewed annually. As with forms supplied for sales tax purposes, we will forward renewal applications for the occupational licenses.

Upon termination or transfer of business, the dealer shall make a final return, with payment, within fifteen days after the date of selling or quitting the business. The sales tax registration certificate and occupational license should be returned to the sales and use tax department noting the date of closure.

Failure to collect, account for, or pay any tax, penalty, or interest due shall ultimately result in assessments and legal action against you by this department. Terrebonne Parish Consolidated Government, the Sheriff's Department and the School Board depend on the sales taxes collected by dealers to provide services to the citizens of this parish.

If your business sells any type of food products, you must report to the Board of Health, located at 600 Polk Street, Houma, LA 70360, prior to opening your business.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

**APPLICANT:**

**Please submit signed copy with your application.**

Revised 06/10

**APPLICATION FOR REGISTRATION CERTIFICATES AND/OR OCCUPATIONAL LICENSE  
PARISH OF TERREBONNE-SALES AND USE TAX DEPARTMENT**

P. O. Box 670  
Houma, LA 70361-0670

PHONE (985) 876-3734  
FAX (985) 876-9841

**FOR OFFICE USE ONLY**

S. T. Account No. \_\_\_\_\_  
H/M Account No. \_\_\_\_\_

**FOR OFFICE USE ONLY**

Receipt No. \_\_\_\_\_  
License No. \_\_\_\_\_

(PLEASE PRINT)

**APPLYING FOR:** \_\_\_\_\_ **Circle One:** Urban Rural  
Sales Tax Hotel/Motel Occ. Lic.

**1. Reason for Applying-Check One**

- |                                                        |                                                         |
|--------------------------------------------------------|---------------------------------------------------------|
| <input type="checkbox"/> A. Started New Business       | <input type="checkbox"/> C. Opening additional location |
| <input type="checkbox"/> B. Purchased ongoing business | <input type="checkbox"/> D. Merger                      |
| Name of previous owner _____                           | <input type="checkbox"/> E. Change of name              |
| Trade name of previous owner _____                     | <input type="checkbox"/> F. Other _____                 |
| Parish account number _____                            |                                                         |

<b>2.</b> LA Sales Tax Number _____	Applied For? Yes No	(Please Circle)
Federal Identification Number _____	Applied For? Yes No	
How many other locations in this Parish? _____	Other Business Name _____	
	Prior Business Name _____	

**3. Legal Name(s) (Individuals, partners, or corporation)**

Trade Name of Business (everyday name) \_\_\_\_\_

**4. Business location address**

**Business Telephone #** \_\_\_\_\_  
(Street, route or highway-NOT P.O. Box)

\_\_\_\_\_ City Parish State Zip

**5. Mailing address for receiving tax forms and correspondence (If different from Line 4)**

\_\_\_\_\_ City State Zip

**6. Contact Person:** \_\_\_\_\_

Contact Phone Number: \_\_\_\_\_  
E-mail Address: \_\_\_\_\_  
Location of Accounting Records: \_\_\_\_\_

Cell Phone Number: \_\_\_\_\_  
Fax Number: \_\_\_\_\_  
Web Site Address: \_\_\_\_\_

**7. First date sales will be made from this location:** \_\_\_\_\_

**Date business first started operations:** \_\_\_\_\_

**8. For occupational license purposes:** If business commenced during last year, gross sales for remainder of calendar year were \$ \_\_\_\_\_. This amount divided by the number of days in operation \_\_\_\_\_, equals \$ \_\_\_\_\_ which multiplied by 365 amounts to \$ \_\_\_\_\_  
(Use This Figure to Compute Occ Lic Tax)

Hotels/Motels/Tourist Courts, etc--# of rooms \_\_\_\_\_ x \$ 1.00 = \$ \_\_\_\_\_  
Amusement Devices-----# of devices \_\_\_\_\_ x \$10.00 = \$ \_\_\_\_\_  
Video Poker Machines-----# of machines \_\_\_\_\_ x \$50.00 = \$ \_\_\_\_\_

TAX \$ \_\_\_\_\_  
PENALTY \$ \_\_\_\_\_  
INTEREST \$ \_\_\_\_\_  
TOTAL \$ \_\_\_\_\_

FOR OCCUPATIONAL LICENSE

Please Circle

Do You Sell Food?

Yes No

If Yes, please attach a copy of your Board of Health Permit to Operate.

Do You Sell Gasoline or Motor Fuels?

Yes No

Will Your Business have Video Poker/Amusement Devi

Yes No

If Yes, Who own machines? \_\_\_\_\_

Date Business Opened: \_\_\_\_\_

Please Check Only One (1) of the Boxes Below:

Started New Business-Less Than 30 Days-This Calendar Year

Business opened on or prior to June 30 of current year....\$50.00

Business opened on or after July 1 of current year.....\$25.00

Business Opened More Than 30 Days

(A) ....Gross Receipts for First 30 Days \_\_\_\_\_

(B) ....Number of Months to Operate this Year \_\_\_\_\_

(C) ....(A) Times (B) Equals Estimated Taxable Gross \_\_\_\_\_

Business Opened During the Previous Calendar Year

(A) ....Gross Receipts \_\_\_\_\_

(B) ....Numbers of Days in Operation \_\_\_\_\_

(C) ....(A) Divided by (B) Equals Average Daily Receipts \_\_\_\_\_

(D) ....365 Times (C) Equals Estimated Taxable Gross \_\_\_\_\_

Business Opened Entire Previous Year

Enter Gross Income \_\_\_\_\_

Contractor (One Time Contract) Use Table 2 (not prorated)

Start Date of Job \_\_\_\_\_

Amount of Contract \_\_\_\_\_

Location of Job - Street Address \_\_\_\_\_

MAKE CHECKS PAYABLE TO:

PARISH SALES TAX FUND

MAILING ADDRESS:

TERREBONNE PARISH SALES TAX DEPT.

P. O. BOX 670

HOUMA, LA 70361-0670

**PLEASE CHOOSE A BUSINESS CATEGORY THAT BEST DESCRIBES YOUR BUSINESS ACTIVITY**

NAIC	CATEGORY DESCRIPTION	DETAIL DESCRIPTION
111000	<b>Agriculture, Forestry, Fishing</b>	<b>Crop Production</b>
112000	<b>Agriculture, Forestry, Fishing</b>	<b>Animal Production</b>
211000	<b>Mining</b>	<b>Oil &amp; Gas Production</b>
212000	<b>Mining</b>	<b>Mining (Except Oil &amp; Gas)</b>
236000	<b>Construction</b>	<b>Construction of Buildings</b>
237000	<b>Construction</b>	<b>Heavy &amp; Civil Engineering Construction</b>
238000	<b>Construction</b>	<b>Specialty Trade Contractors</b>
311000	<b>Manufacturing</b>	<b>Food Manufacturing</b>
312000	<b>Manufacturing</b>	<b>Beverage &amp; Tobacco Product Manufacturing</b>
314000	<b>Manufacturing</b>	<b>Textile Product Mills</b>
322000	<b>Manufacturing</b>	<b>Paper Manufacturing</b>
324000	<b>Manufacturing</b>	<b>Petroleum &amp; Coal Products Manufacturing</b>
325000	<b>Manufacturing</b>	<b>Chemical Manufacturing</b>
326000	<b>Manufacturing</b>	<b>Plastics &amp; Rubber Product Manufacturing</b>
339000	<b>Manufacturing</b>	<b>Miscellaneous Manufacturing</b>
423000	<b>Wholesale Trade</b>	<b>Merchant Wholesalers, Durable Goods</b>
424000	<b>Wholesale Trade</b>	<b>Merchant Wholesalers, Nondurable Goods</b>
441000	<b>Retail Trade</b>	<b>Motor Vehicle &amp; Parts Dealer</b>
442000	<b>Retail Trade</b>	<b>Furniture &amp; Home Furnishing Stores</b>
443000	<b>Retail Trade</b>	<b>Electronic &amp; Appliance Stores</b>
444000	<b>Retail Trade</b>	<b>Building Material &amp; Garden Equip/Supplies</b>
445000	<b>Retail Trade</b>	<b>Food &amp; Beverage</b>
446000	<b>Retail Trade</b>	<b>Health &amp; Personal Care Stores</b>
447000	<b>Retail Trade</b>	<b>Gasoline Stations</b>
448000	<b>Retail Trade</b>	<b>Clothing &amp; Clothing Accessories Stores</b>
541000	<b>Retail Trade</b>	<b>Sporting Goods, Hobby, Book/Music Stores</b>
453000	<b>Retail Trade</b>	<b>Miscellaneous Store Retailers</b>
454000	<b>Retail Trade</b>	<b>Nonstore Retailers</b>
482000	<b>Transportation &amp; Warehousing</b>	<b>Rail Transportation</b>
484000	<b>Transportation &amp; Warehousing</b>	<b>Truck Transportation</b>
485000	<b>Transportation &amp; Warehousing</b>	<b>Transit &amp; Ground Passenger Transportation</b>
493000	<b>Transportation &amp; Warehousing</b>	<b>Warehousing &amp; Storage</b>
512000	<b>Information</b>	<b>Motion Picture &amp; Sound Recording Industries</b>
515000	<b>Information</b>	<b>Broadcasting (Except Internet)</b>
517000	<b>Information</b>	<b>Telecommunications, Internet Service Providers</b>
518000	<b>Information</b>	<b>Portals &amp; Data Processing Services</b>
521000	<b>Finance &amp; Insurance</b>	<b>Monetary Authorities</b>
524000	<b>Finance &amp; Insurance</b>	<b>Insurance Carriers &amp; Related Activities</b>
531000	<b>Finance &amp; Insurance</b>	<b>Real Estate</b>
532000	<b>Finance &amp; Insurance</b>	<b>Rental &amp; Leasing Services</b>
541000	<b>Professional, Scientific &amp; Technology</b>	<b>Professional, Scientific &amp; Technology</b>
551000	<b>Management of Companies</b>	<b>Management of Companies &amp; Enterprises</b>
611000	<b>Educational Services</b>	<b>Educational Services</b>
621000	<b>Health Care &amp; Social Assistance</b>	<b>Ambulatory Health Care Services</b>
622000	<b>Health Care &amp; Social Assistance</b>	<b>Hospitals</b>
623000	<b>Health Care &amp; Social Assistance</b>	<b>Nursing &amp; Residential Care Facilities</b>
711000	<b>Arts, Entertainment &amp; Recreation</b>	<b>Performing Arts, Spectator Sports &amp; Related Industries</b>
712000	<b>Arts, Entertainment &amp; Recreation</b>	<b>Museums, Historical Sites, &amp; Similar Institutions</b>
713000	<b>Arts, Entertainment &amp; Recreation</b>	<b>Amusement, Gambling &amp; Recreation Industries</b>
721000	<b>Accommodation &amp; Food Services</b>	<b>Accommodation</b>
722000	<b>Accommodation &amp; Food Services</b>	<b>Food Services &amp; Drinking Places</b>
811000	<b>Other Services</b>	<b>Repair &amp; Maintenance</b>
812000	<b>Other Services</b>	<b>Personal &amp; Laundry</b>
813000	<b>Other Services</b>	<b>Religious, Grant Making, Civic, Professional &amp; Similar</b>
815000	<b>Other Services</b>	<b>Miscellaneous Other Services</b>

**9. Type of Organization:**

Individual _____	Corporation _____
Partnership _____	Governmental _____
LLC _____	LLP _____
Non Profit _____	Other _____

**10. If sole owner (individual) (Attach a copy of driver's license.)**

Name (F/M/L): \_\_\_\_\_ SSN: \_\_\_\_\_

Home Address \_\_\_\_\_ Home Telephone: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**11. If corporation, LLC, LLP, or Partnership: name, title, social security #, home address, and telephone # of officers, members, managers, or partners:**

Name (F/M/L): \_\_\_\_\_ Title: \_\_\_\_\_

SSN: \_\_\_\_\_ Telephone: \_\_\_\_\_

Home Address: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name (F/M/L): \_\_\_\_\_ Title: \_\_\_\_\_

SSN: \_\_\_\_\_ Telephone: \_\_\_\_\_

Home Address: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**12. Nature of Business:**

Retail Sales _____	Repair Service _____
Wholesale _____	Retail Service _____
Contractor _____	Other _____
Manufacturing/Fabricating _____	

**13. Describe in detail your business: type of sales, activity, or service you perform.**

\_\_\_\_\_

\_\_\_\_\_

**14. Requested Reporting Status:** \_\_\_\_\_ Monthly

\_\_\_\_\_ Quarterly

\_\_\_\_\_ Occasional/Irregular (Only out of parish/state filers)

Reporting frequency and filing status will be determined by the Administrator according to parish policy. Businesses with a location within the parish will automatically be registered to file on a monthly basis. Occasional/irregular filers are intended for those businesses (1) that do not have a location within the parish and do not intend on doing business on a regular basis or (2) business that performs services that are not taxable.

**15. Do you desire to have blank sales tax returns mailed to your business? Circle One: Yes No**

I affirm that the information given on this application is true and correct.

Signature of Applicant: \_\_\_\_\_ Title: \_\_\_\_\_

Signature of Preparer: \_\_\_\_\_ Date: \_\_\_\_\_

**FOR OFFICE USE ONLY**

Received By: \_\_\_\_\_ Date: \_\_\_\_\_