

ST. TAMMANY PARISH, LA SALES & USE TAX REPORT

<u>BUSINESS NAME:</u>
<u>ACCOUNT #:</u>
<u>PERIOD ENDING:</u>

Remit Payments To:
TAX COLLECTOR - PARISH OF ST. TAMMANY
P.O. BOX 61041 - New Orleans, LA 70161-1041

To avoid penalties your envelope must have an official postmark dated on or before the 20th following the period covered by the return.
For Assistance Call: (985) 726-7777

* FILE ONLINE www.salestaxonline.com

COMPUTATION OF SALES & USE TAX	Includes Taxes of: School Bd., LE Dist., Jail, Courthouse	
1. GROSS SALES OF TANGIBLE PERSONAL PROPERTY, LEASES, RENTALS, & SERVICES AS REPORTED TO THE STATE OF LA		\$
2. SALES FOR RESALE/FURTHER PROCESSING	D E D U C T I O N S A L L O W A B L E	
3. CASH DISCOUNTS, RETURNS, AND ALLOWANCES		
4. SALES DELIVERED OR SHIPPED OUTSIDE OF ST. TAMMANY		
5. SALES OF GASOLINE AND OTHER ROAD USE FUELS		
6. SALES TO TAX EXEMPT GOVERNMENT AGENCIES		
7. SALES OF FOOD PURCHASED WITH USDA FOOD STAMPS / WIC		
8. SALES DIRECTLY TO FARMERS OF FERTILIZER, FEED, AND SEED		
9.		
10.		
11. TOTAL ALLOWABLE DEDUCTIONS (Lines 2 thru 10)		
12. ADJUSTED GROSS SALES (Line 1 minus Line 11)		
13. ADJUSTED GROSS SALES (AMOUNT FROM LINE 12)		
14. PURCHASES SUBJECT TO USE TAX IN EACH JURISDICTION		
15. TOTAL (Line 13 Plus Line 14)		
16a. TAX (Line 15 Times Rate in Each Column)		
16b. HOTEL/MOTEL/CAMP: (Gross Rentals \$ _____ x 5%)		
16c. CIGARETTE PAPER (Packs Sold _____ @ \$1.25/pack)		
16d. HOTEL OCCUPANCY (Occupied Rooms _____ @ \$1/day/room)		
17. EXCESS TAX COLLECTED		
18. TOTAL (Add Lines 16a, 16b, 16c, 16d & 17)		
19. VENDOR'S COMPENSATION (1.1% of Line 18, if paid timely)		
20. NET TAX DUE (Line 18 minus Line 19)		
21. DELINQUENCY PENALTY (see instructions)		
22. INTEREST (see instructions)		
23. TOTAL TAX, PENALTY AND INTEREST (Add Lines 20 thru 22)		
24. TAX DEBIT OR CREDIT (ORIGINAL MEMO MUST BE ATTACHED)		
25. TOTAL AMOUNT DUE (Line 23 plus or minus Line 24)		
26. REMITTANCE ENCLOSED		

CHANGE OF STATUS:

DATE BUSINESS CLOSED/SOLD	NAME/ADDRESS OF NEW OWNER
MAILING ADDRESS CHANGE	BUSINESS LOCATION CHANGE

I declare under the penalties for filing false reports that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

DATE	AUTHORIZED SIGNATURE	LA TAX IDENTIFICATION NO.
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INSTRUCTIONS

As of July 1, 1992, pursuant to Article VII, Section 3 of the Louisiana Constitution, the Sheriff became the single tax collector in St. Tammany Parish for all municipal and parish-based sales and use taxes. Effective April 1, 1998, the St. Tammany Parish School Board Tax is 2%, Law Enforcement District Tax is 0.25%, Jail Facilities Tax is 0.25% and Justice Center Tax is 0.25%. All of the above sales and use taxes (total 2.75%) are levied Parish wide. In addition to these parish wide taxes, the following local governments and economic development districts levy the following taxes:

Abita Springs, Covington, Madisonville, Slidell	2.00%	(Total local rate = 4.75%)
Pearl River (as of July 1, 2006)	2.25%	(Total local rate = 5.00%)
Mandeville, Folsom, Sun	2.50%	(Total local rate = 5.25%)
District #3 (St. Tammany Parish Government)	2.00%	(Total local rate = 4.75%)
Nord Du Lac	0.75%	(Total local rate = 5.50%)
Rooms To Go	0.75%	(Total local rate = 5.75%)
Fremaux Town Center	0.50%	(Total local rate = 5.25%)
Camellia Square (as of July 1, 2013)	1.00%	(Total local rate = 5.75%)

Please note that none of the rates listed include the 4% sales and use tax for the State of Louisiana.

- List Gross Sales, Rentals, Services and Labor on movables. In general, this refers to all "tangible personal property". The "Services" parts refers to charges for labor on movables and other taxable service charges. DO NOT include sales taxes collected in your Gross Sales amount.
- On Line 2 you may deduct your actual sales of items to businesses who purchased them for resale. In order to deduct these sales from the Gross Sales Total on Line 1, you must retain on file a copy of that re-seller's parish sales tax registration certificate, current parish/city occupational license and parish exemption certificate (if available). This documentation proves these business customers are registered to collect and remit sales taxes on their resale of items purchased from you. It also serves to protect you by showing why you did not charge them any local tax. For example: your auto supply business sells parts to a mechanic who will then sell the parts to his customer. The mechanic provides you with proper documentation to prove his business is currently registered to collect and remit parish taxes. Your auto supply business would not charge them any parish taxes on the sale. NOTE: You should update your resale customers' files annually with their new occupational license for that calendar year to make sure they are presently still in business and operating legally.
- List purchases for your business' use for which you did not pay the sales tax due St. Tammany Parish. This is known as "Use Tax". Things you purchase for re-sale but later remove from inventory for your use are examples of items which must be included at your actual cost. Suppose your business buys furniture for re-sale, and you remove a desk from inventory for your use. The cost of that desk must be included the month you remove it from inventory. Another common example is computers and supplies shipped to your business via UPS or USPS in which no local sales tax was charged. As a business, you are required to list these purchases on this line. Almost every business located within this parish owes some use tax every month.
- If no tax is due, you must file a zero return for the period in which no taxes were due.
- This tax applies only to motels, campgrounds, condos and apartments. If this applies to your business, list your gross room rentals where indicated on the line, then list 3% of that amount.
- Cigarette Paper Tax LA R.S. 33:4567 et seq. defines the authority of the St. Tammany Parish Recreation and Parks District. This district's jurisdiction extends throughout the entire parish. It is a political subdivision of the state. The statutes specifically authorize the levy of a sales tax of one dollar and twenty-five cents (\$1.25) per pack upon the sale at retail of cigarette papers in the parish. The levy of this tax was accomplished by parish ordinance No. 89-1048. Every retailer making sales of cigarette papers in St. Tammany Parish is required to report and remit this tax monthly.
- Hotel Occupancy Tax: Beginning April 1, 1999, all Hotels in Wards Eight and Nine of St. Tammany Parish shall collect, or otherwise be liable for an Occupancy Tax of One (\$1.00) Dollar per occupant day per room. The term "Hotel" means and this tax applies to all Hotels, Motels, Campgrounds, Bed & Breakfasts, Condos and Apartments, which consist of two or more guest rooms each. The term "Occupant Day" shall mean each unit of time, not to exceed twenty-four hours, upon which an occupant is charged by the Hotel for renting a single room, suite or dwelling unit of the Hotel.
- You must account for all "Excess Tax" collected. Due to rounding, you are likely to actually collect more tax on a daily basis than the monthly total sales reflect is due. You must remit this tax by adding it on this line.
- You are entitled to compensation of 1.1% of the tax due provided that you have properly complied with all requirements of the Sales Tax Law and our department has received this form in a timely fashion. If you have made any errors or failed to remit timely, you can not claim this compensation.
- Multiply the amount due by 5% for each 30 days or fraction thereof of delinquency up to 25%. The penalty cutoff dates are the 21st of each month. For example, if we receive March's return on April 21st, the penalty owed is 5%; May 21st, the penalty is 10%; June 21st, 15%, etc., up to a maximum of 25%.
- Interest accrues on a daily basis using a 360 day year commencing the day that the return is 30 days past due. The due date is the first day of the month following the month for which the tax was collected. Using the previous example of a return for the month of March, on May 1st, interest for 31 days is owed; each successive day is another day's interest until paid. Calculate the interest by multiplying the tax times 15%, then dividing the results by 360, and then multiplying that result times the number of days late. Let's say the amount of tax you owe for March is \$1,149.27. It was "due" April 1st. It became delinquent on April 21st. You pay it at the courthouse on May 11th. You must pay interest for 41 days which equals \$19.63 (Tax x 15% divided by 360 x 41).