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**IMPORTANT NOTICE**

**SALES & USE TAX RATE CHANGES FOR  
 THE INCORPORATED TOWNS OF GRAMERCY & LUTCHER**

**EFFECTIVE SUNDAY, JULY 1, 2018**

**TO ALL DEALERS ENGAGED IN BUSINESS IN ST. JAMES PARISH:**

**IN AN ELECTION HELD MARCH 24, 2018 AND BY ORDINANCES ADOPTED, THE INCORPORATED TOWN OF GRAMERCY WILL LEVY AN ADDITIONAL ONE-HALF PERCENT (.5%) SALES & USE TAX (ORD. 705-18) AND THE TOWN OF LUTCHER WILL LEVY AN ADDITIONAL ONE PERCENT (1%) SALES & USE TAX (ORD. 18-02).**

Effective July 1, 2018, the Sales & Use Tax Rate on the St. James Parish School Board Sales & Use Tax Return will change to **four percent (4%) in Column B** for the Incorporated Town of Gramercy and **four and one-half percent (4.5%)** in Column C for the Incorporated Town of Lutcher.

**The St. James Parish School Board Sales & Use Tax Department is the central collecting and administering agency for the above taxing bodies as well as the School Board and Parish Council.** The consolidated report form used in remitting the St. James Parish sales and use taxes has three (3) columns:

Area	Tax Report Columns	St. James Parish Sales & Use Tax Rate Effective 7/1/2018	Vendor Comp. Rate (Line 19)
St James Parish School. Bd. & Council (Unincorporated St. James Parish)	A	3.50%	1.50%
St James Parish School. Bd. & Council within corporate limits of the Town of Gramercy	<b>B</b>	<b>4.00%</b>	1.50%
St James Parish School. Bd. & Council within corporate limits of the Town of Lutcher	<b>C</b>	<b>4.50%</b>	1.50%

Please be advised that **THE INCORPORATED TOWN OF GRAMERCY DOES NOT INCLUDE** the manufacturing industrial plants of Noranda Alumina (Gramercy Holdings I, LLC), Rain CII Carbon, LLC, Louisiana Sugar Refining, LLC (LSR) or Imperial Savannah, LP (Louis Dreyfus Commodities). Any purchases by or sales and deliveries to these manufacturers are to be reported in Column A (Unincorporated St. James Parish) at the three and one-half percent (3.5%) tax rate.

**The St. James Parish School Board Sales & Use Tax Department is also the central collecting and administering agency for the River Parishes Tourist Commission Hotel Motel Occupancy Tax in St. James Parish.** The consolidated report form used in remitting the St. James Parish sales, use and occupancy taxes includes the three (3) columns A, B, & C above and column H:

Area	Tax Report Columns	St. James Parish Occupancy Tax Rate Effective 1/1/2004	Vendor Comp. Rate (Line 19)
River Parishes Tourist Commission (Hotel Motel Occupancy Tax Only)	H	2.00%	1.50%

Any questions concerning the tax rates and / or additional tax levies should be directed to the St. James Parish School Board Sales & Use Tax Department at (225) 258-4500, extension 4551 or by email to [salestax@stjames.k12.la.us](mailto:salestax@stjames.k12.la.us).