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# JOSEPH P. LOPINTO III

SHERIFF AND EX-OFFICIO TAX COLLECTOR

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BUREAU OF REVENUE AND TAXATION

JESSICA L. KNIGHT, DIRECTOR

1233 WESTBANK EXPY, B-4<sup>th</sup> FL · HARVEY, LA 70058

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## SALES FROM TEMPORARY STANDS OR VEHICLES

### SUMMARY OF REQUIREMENTS

#### GENERAL INFORMATION

Sales from any public rights-of-way such as a street, boulevard, highway, roadway, neutral ground or any other public property are prohibited. Sales from private property are restricted to the provisions authorized by Jefferson Parish Code of Ordinances Section 22-47 et seq.

#### SALES OF NON-FOOD MERCHANDISE

Except as provided for in Chapter 6 (Mardi Gras) and Chapter 30 (Christmas Trees), sales of non-food items may be permitted by council resolution provided that such temporary sales are affiliated with and conducted by a business lawfully operating in an enclosed building or space which is located adjacent to the area designated for outdoor sales.

Permits are valid for a period of thirty (30) days or one (1) calendar month, whichever is shorter. Renewals cannot be issued more than three (3) times in the calendar year in which the original permit was valid.

#### ALL VENDORS OF NON-FOOD MERCHANDISE MUST PROVIDE THE FOLLOWING TO THE SALES TAX DIVISION:

- A Council Resolution
- Proof of LA Department of Revenue Sales Tax Registration
- A Jefferson Parish Planning Department Zoning Clearance
- An Occupational License Tax of \$50.00
- A vendor permit fee of \$50.00
- A minimum Sales Tax Deposit of \$250.00 made payable to **Sheriff and Tax Collector, Jefferson Parish**

#### SALES OF FOOD, FOOD PRODUCTS, SEAFOOD, AND BEVERAGES

Vendors engaged in the sale of food, food products, or seafood of any kind, or beverages must comply with the applicable provisions of Jefferson Parish Code of Ordinances Section 15-1 et seq. and Section 22-75 et seq. All such vendors must obtain written permission from the owner, lessor or subleasee of the property from which the sales activity will occur. Vendors are required to provide a depot or processing plant for adequate storage, proper refrigeration, and proper cleaning and sanitizing of equipment, which shall be located in Jefferson Parish. The Department of Code Enforcement shall inspect the depot to verify compliance with all applicable parish ordinances and state laws and regulations. Except for seafood vendors and mobile snowball vendors who do not sell any other food, mobile vendors shall not remain at a single location for more than one (1) hour within a twenty-four (24) hour period.

Any mobile food dispensing vehicle or mobile catering vehicle at a single location for more than thirty (30) minutes within a twenty-four (24) hour period shall be required to have electrical, water and sewer connections in accordance with all applicable building regulation provisions. **This requirement does not apply to any mobile food dispensing vehicle or mobile catering vehicle that exclusively sells or dispenses snowballs or snow cones as defined by Section 22-79.**

Permits are valid for up to one (1) calendar year. Renewal applications cannot be made prior to September 1st.

#### ALL VENDORS OF FOOD, FOOD PRODUCTS, SEAFOOD, AND BEVERAGES MUST PROVIDE THE FOLLOWING TO THE SALES TAX DIVISION:

- A Permit from the Jefferson Parish Health Unit
- A Jefferson Parish Planning Department Zoning Clearance
- An Occupational License Tax of \$50.00
- A minimum Sales Tax Deposit of \$250.00 made payable to **Sheriff and Tax Collector, Jefferson Parish**

**PLEASE CALL THE SALES TAX DIVISION SHOULD YOU HAVE ANY QUESTIONS OR REQUIRE ADDITIONAL INFORMATION.**

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#### SALES TAX DIVISION

P.O. BOX 248 · GRETNA, LA 70054-0248  
(504) 363-5637      FAX (504) 363-5644

#### PROPERTY TAX DIVISION

P.O. BOX 130 · GRETNA, LA 70054-0130  
(504) 363-5710      FAX (504) 363-5644

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