
JOSEPH P. LOPINTO III

SHERIFF AND EX-OFFICIO TAX COLLECTOR



BUREAU OF REVENUE AND TAXATION

JESSICA L. KNIGHT, DIRECTOR

1233 WESTBANK EXPY, B-4th FL • HARVEY, LA 70058

CHECK LIST FOR SPONSORS OF SPECIAL EVENTS

- Complete and submit a Special Event Application.
- Complete and submit a Vendor Listing Report no less than five (5) days prior to the date of the event. If Vendor Listing Report is not received, each participating vendor may be required to post a sales tax deposit.
- A \$250 occupational license tax is imposed on special events located in the unincorporated area of Jefferson Parish and Village of Jean Lafitte.
- Participating vendors must collect and remit the Jefferson Parish local sales tax of 4.75% (5.55% within the City of Harahan) on all sales of tangible personal property. Vendors who fail to comply will not be permitted to participate in future events held in Jefferson Parish.
- Admission or entry fees charged to gain access to amusement rides are subject to a Jefferson Parish sales tax rate of 4.75%. Events located within the City of Harahan are subject to an additional .80% sales tax (total of 5.55%). This is in addition to the State of Louisiana sales tax.

All correspondence may be addressed to the Sales Tax Division address listed below or by email at salestax@jpsso.com.

ADDITIONAL INFORMATION REGARDING NON-PROFIT SPONSORS:

Non-profit organizations are exempt from the Occupational License Tax imposed on special events. However, a copy of the approved Louisiana Department of Revenue Form R-1048 is necessary to waive permit fees and local sales tax on tangible personal property sold by non-profit organizations at special events. The form applies only to the non-profit sponsor of the specific event. Furthermore, the form does not authorize the non-profit organization to be exempted from use taxes required by law to be paid on the organization's purchases.

Vendors not covered by such forms must collect and remit the appropriate local sales tax.

RETAIL SALES BY TRANSIENT VENDORS IN TEMPORARY QUARTERS

Please contact our office. Special forms and provisions (fees, surety bond and thirty (30) day waiting period) apply to sales by transient vendors of goods, wares, and merchandise from a room in a hotel, motel, or inn within the unincorporated limits of the Parish of Jefferson.

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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
