



Checklist for Sponsors of Special Events

1. Complete a Special Event Application.
2. Complete and submit a Vendor Listing Report a minimum of five (5) days prior to the event date and email to selser_md@jpsso.com. If Vendor Listing Report is not received, each participating vendor may be required to post a sales tax deposit.
3. A \$250 occupational license tax is imposed on special events located in the unincorporated area of Jefferson Parish and Village of Jean Lafitte.
4. Admission fees or fees charged to gain access to the 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.
5. Participating vendors must collect and remit the local sales tax of 4.75% (5.55% within the City of Harahan), Jefferson Parish 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.

Additional information regarding non-profit sponsors:

Non-profit organizations are exempt from the occupational license tax. However, a Jefferson Parish Council Resolution is necessary to waive other permit fees that may apply and sales tax collection requirements on sales of merchandise by non-profit organizations at special events. The resolution applies only to the non-profit sponsor and non-profit participants of the specific event. Non-profit participants should attach a photocopy of the letter issued by the Internal Revenue Service granting tax-exempt status under Section 501-C to their sales tax return. Furthermore, the resolution does not authorize the non-profit organization to be exempted from sales taxes required by law to be paid on the organization's purchases.

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

Please contact the LA Department of Revenue regarding an exemption from the collection of state sales tax by non-profit organizations at certain fund raising activities.

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.