



**JOSEPH P. LOPINTO, III**  
**SHERIFF AND EX-OFFICIO TAX COLLECTOR**  
**BUREAU OF REVENUE AND TAXATION**

**Table of Local Sales/Use/Occupancy Tax Rates**

*Effective April 1, 2022*

SALES/USE TAX RATES	SCHOOL BOARD	LAW ENFORCEMENT DISTRICT	PARISH COUNCIL	N.O. INT'L AIRPORT DISTRICT	RIVER EXPRESS EDZ	N 1300 VETERANS EDD	COMBINED LOCAL RATE
<b>Parish-Wide</b>							
General Sales, Leases, Rentals and Services	2.00%	0.25%	2.50%	0.00%	0.00%	0.00%	4.75%
Food/Prescription Drugs (1)	2.00%	0.00%	1.50%	0.00%	0.00%	0.00%	3.50%
Hotel/Motel Room Rentals	2.00%	0.25%	1.50%	0.00%	0.00%	0.00%	3.75%

<b>City of Kenner - New Orleans International Airport District (2)</b>							
General Sales, Leases and Rentals	2.00%	0.25%	2.50%	2.00%	0.00%	0.00%	6.75%

<b>City of Kenner - North 1300 Veterans Boulevard Economic Development District (3)</b>							
General Sales, Leases, Rentals and Services	2.00%	0.25%	2.50%	0.00%	0.00%	2.00%	6.75%
Food/Prescription Drugs	2.00%	0.00%	1.50%	0.00%	0.00%	2.00%	5.50%
Hotel/Motel Room Rentals	2.00%	0.25%	1.50%	0.00%	0.00%	2.00%	5.75%

OCCUPANCY TAXES	SCHOOL BOARD	LAW ENFORCEMENT DISTRICT	PARISH COUNCIL	N.O. INT'L AIRPORT DISTRICT	RIVER EXPRESS EDZ	N 1300 VETERANS EDD	COMBINED LOCAL RATE
N 1300 Veterans EDD (3)	0.00%	0.00%	3.00%	0.00%	0.00%	2.00%	5.00%
Eastbank (4)	0.00%	0.00%	3.00%	0.00%	0.00%	0.00%	3.00%
Westbank (5)	0.00%	0.00%	2.00%	0.00%	0.00%	0.00%	2.00%
River Express EDZ (6)	0.00%	0.00%	2.00%	0.00%	2.00%	0.00%	4.00%

FORMS (with links to each form)	INSTRUCTIONS (with links to each instruction)
<a href="#">· General Sales / Use</a>	<a href="#">· General Sales / Use</a>
<a href="#">· Food / Prescription Drugs</a>	<a href="#">· Food / Prescription Drugs</a>
<a href="#">· Hotel / Motel</a>	<a href="#">· Hotel / Motel</a>
<a href="#">· Airport</a>	<a href="#">· Airport</a>
<a href="#">· Occupancy Tax - Eastbank</a>	<a href="#">· Occupancy Tax - Eastbank</a>
<a href="#">· Occupancy Tax - Westbank</a>	<a href="#">· Occupancy Tax - Westbank</a>

(1) Food for home consumption; prescription drugs as defined by LA R.S. 47:305(D)(4).

(2) In addition to the sales/use tax imposed on transactions occurring within Jefferson Parish, an additional levy is imposed on the sale at retail and/or rental of tangible personal property *occurring within* the New Orleans International Airport Sales Tax District. A separate tax return is used to report these sales.

(3) Effective April 1, 2022, in addition to the sales/use tax imposed on transactions occurring in Jefferson Parish, an additional sales tax of 2% is imposed on the sale at retail and/or rental of tangible personal property originating in the economic development district. In addition to the Eastbank Occupancy Tax, the district also imposes an occupancy tax of 2% on the paid occupancy of hotel/motel rooms located within the district. The district is located at 1300 North Veterans Boulevard in Kenner.

(4) Eastbank of the Mississippi River – In addition to the sales tax levied on the furnishing of rooms by hotels, motels, and tourist camps, an occupancy tax is imposed on the paid occupancy of hotel/motel rooms located in the Parish of Jefferson. A separate tax return is used to report these sales.

(5) Westbank of the Mississippi River – In addition to the sales tax levied on the furnishing of rooms by hotels, motels, and tourist camps, an occupancy tax is imposed on the paid occupancy of hotel/motel rooms located in the Parish of Jefferson. A separate tax return is used to report these sales.

(6) Effective September 1, 2015 through September 1, 2023, in addition to the Westbank Occupancy Tax, the economic development zone (EDZ) imposes an occupancy tax of 2% on the paid occupancy of hotel/motel rooms located within the EDZ. The River Express EDZ is located in Gretna.