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SHERIFF AND EX-OFFICIO TAX COLLECTOR
BUREAU OF REVENUE AND TAXATION

Table of Local Sales/Use/Occupancy Tax Rates

Prior to April 1, 2022

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

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

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

FORMS (with links to each form)	INSTRUCTIONS (with links to each instruction)
· General Sales / Use	· General Sales / Use
· Food / Prescription Drugs	· Food / Prescription Drugs
· Hotel / Motel	· Hotel / Motel
· Airport	· Airport
· Occupancy Tax - Eastbank	· Occupancy Tax - Eastbank
· Occupancy Tax - Westbank	· Occupancy Tax - Westbank

(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) 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.

(4) 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.

(5) 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.