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

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

***Effective January 1, 2025***

| SALES/USE TAX RATES | SCHOOL BOARD | LAW ENFORCEMENT DISTRICT | PARISH COUNCIL | CITY OF HARAHAN | N.O. INT'L AIRPORT DISTRICT | RIVER EXPRESS EDZ | N 1300 VETERANS EDD | COMBINED LOCAL RATE |
|---|---|---|---|---|---|---|---|---|
| **Parish-Wide** | | | | | | | | |
| General Sales | 2.00% | 0.25% | 2.50% | 0.00% | 0.00% | 0.00% | 0.00% | 4.75% |
| Food for Home Consumption (1) | 2.00% | 0.00% | 1.50% | 0.00% | 0.00% | 0.00% | 0.00% | 3.50% |
| Prescription Drugs (2) | 2.00% | 0.00% | 1.50% | 0.00% | 0.00% | 0.00% | 0.00% | 3.50% |
| Hotel/Motel Room Rentals | 2.00% | 0.25% | 1.50% | 0.00% | 0.00% | 0.00% | 0.00% | 3.75% |
| **City of Harahan (3)** | | | | | | | | |
| General Sales | 2.00% | 0.25% | 2.50% | 0.80% | 0.00% | 0.00% | 0.00% | 5.55% |
| Food for Home Consumption (1) | 2.00% | 0.00% | 1.50% | 0.80% | 0.00% | 0.00% | 0.00% | 4.30% |
| Prescription Drugs (2) | 2.00% | 0.00% | 1.50% | 0.80% | 0.00% | 0.00% | 0.00% | 4.30% |
| Hotel/Motel Room Rentals | 2.00% | 0.25% | 1.50% | 0.80% | 0.00% | 0.00% | 0.00% | 4.55% |
| **City of Kenner - New Orleans International Airport District (4)** | | | | | | | | |
| General Sales | 2.00% | 0.25% | 2.50% | 0.00% | 2.00% | 0.00% | 0.00% | 6.75% |
| **City of Kenner - North 1300 Veterans Boulevard Economic Development District (5)** | | | | | | | | |
| General Sales | 2.00% | 0.25% | 2.50% | 0.00% | 0.00% | 0.00% | 2.00% | 6.75% |
| Food for Home Consumption (1) | 2.00% | 0.00% | 1.50% | 0.00% | 0.00% | 0.00% | 2.00% | 5.50% |
| Prescription Drugs (2) | 2.00% | 0.00% | 1.50% | 0.00% | 0.00% | 0.00% | 2.00% | 5.50% |
| Hotel/Motel Room Rentals | 2.00% | 0.25% | 1.50% | 0.00% | 0.00% | 0.00% | 2.00% | 5.75% |

| OCCUPANCY TAXES | SCHOOL BOARD | LAW ENFORCEMENT DISTRICT | PARISH COUNCIL | CITY OF HARAHAN | N.O. INT'L AIRPORT DISTRICT | RIVER EXPRESS EDZ | N 1300 VETERANS EDD | COMBINED LOCAL RATE |
|---|---|---|---|---|---|---|---|---|
| N 1300 Veterans EDD (5) | 0.00% | 0.00% | 3.00% | 0.00% | 0.00% | 0.00% | 2.00% | 5.00% |
| Eastbank (6) | 0.00% | 0.00% | 3.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.00% |
| Westbank (7) | 0.00% | 0.00% | 2.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.00% |
| River Express EDZ (8) | 0.00% | 0.00% | 2.00% | 0.00% | 0.00% | 2.00% | 0.00% | 4.00% |

| FORMS | INSTRUCTIONS |
|---|---|
| · General Sales/Use & Food/Prescription Drugs | · General Sales/Use & Food/Prescription Drugs |
| · Hotel / Motel | · Hotel / Motel |
| · Airport | · Airport |
| · North 1300 Boulevard Economic Development District | · North 1300 Boulevard Economic Development District |
| · Occupancy Tax - Eastbank | · Occupancy Tax - Eastbank |
| · Occupancy Tax - Westbank | · Occupancy Tax - Westbank |

(1) Food for home consumption as defined by La. R.S. 47:305(C)(1).

(2) Prescription Drugs as defined by La. R.S. 47:305.2(A).

(3) Effective July 1, 2022, in addition to the sales/use tax imposed on transactions occurring in Jefferson Parish, an additional levy is imposed on the sale at retail and/or rental of tangible personal property originating in and services performed within the incorporated boundaries of the City of Harahan. This tax is also applicable to the sale of food and prescription drugs.

(4) 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.

(5) Effective July 1, 2024, 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, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property, upon the lease or rental of tangible personal property and on the sales of services where the sale, including the transfer of title and possession, performance and delivery, of the tangible personal property or services all occur entirely within the territorial boundaries of the 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 entirely within the territorial boundaries of the District. A separate tax return is used to report these sales.

(6) 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.

(7) 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.

(8) Effective September 5, 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.