

Introduction To Local Taxes



Jefferson Parish Sheriff's Office Bureau of Revenue and Taxation

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SALES TAX DIVISION

Occupational License Tax
Sales/Use Tax
Occupancy Tax
Chain Store Tax
Alcoholic Beverage Permits
Tobacco Permits

Email: salestax@jpso.com

PROPERTY TAX DIVISION

Immovable and Movable Property Tax
Tax Research Certificates
Certificates of Redemption
Certificates of Cancellation

Email: propertytax@jpso.com

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Thank you for registering your business with the Bureau of Revenue and Taxation. It is our sincere hope that your business will grow and prosper. The purpose of this brochure is to provide business owners with summary information regarding the local sales, use, license and property taxes levied in the Parish of Jefferson and is not intended to serve as legal advice. The Sheriff of Jefferson Parish serves as Ex-Officio Tax Collector and the Bureau of Revenue and Taxation performs the duties and responsibilities as it pertains to the collection and distribution of local taxes.

Our website, www.jpso.com, is updated regularly and contains the various tax forms, registration applications, instructions and related information referred to in this brochure. We invite you to review our FAQs page for answers to general questions.

Occupational License Tax

Each person pursuing any trade, profession, occupation, vocation, calling or business in Jefferson Parish is subject to the occupational license tax. This tax is due and payable on the date of commencement and renewed annually.

Municipalities within Jefferson Parish also impose occupational license taxes. The Bureau of Revenue and Taxation collects the occupational license tax from those businesses located in the unincorporated areas of Jefferson Parish. Businesses located in municipalities should contact the appropriate city government for additional information. Please refer to the listing of **Cities and Towns** on our website for contact information.

Major occupational license classifications include retail dealers, wholesale dealers, contractors, brokerage and commission agents, public utilities and professional services (accountants, attorneys, engineers, physicians, etc.). There are few exemptions from the occupational license tax. Please consult the **Table of Occupational License Tax Exemptions and Special Provisions** on our website for additional information.

Sales/Use Taxes

In addition to the state sales and use tax collected by the LA Department of Revenue, a local sales and use tax is imposed on a wide variety of transactions.

Jefferson Parish has several local tax rates in effect dependent upon the particular location where an item of tangible personal property is sold or service is provided. For example, different rates apply to the retail sale or rental of tangible personal property, the sale of food for home consumption and prescription drugs, and hotel/motel room rentals. In addition, hotel/motel room rentals are also subject to an occupancy tax (rates dependent upon location).

Please note that in addition to the parish-wide sales/use/occupancy taxes levied by the Parish of Jefferson, the Jefferson Parish School Board and the Law Enforcement District of Jefferson Parish, there are levies by the City of Harahan and specific area levies in the City of Kenner. Please consult the **Table of Local Sales/Use/Occupancy Tax Rates** on our website for a comprehensive listing of local tax rates.

Transactions subject to local sales tax include:

- the retail sale of tangible personal property;
- the use, consumption, distribution or storage for use or consumption of any tangible personal property;
- the lease or rental of any item or article of tangible personal property;
- the furnishing of rooms by hotels, motels and tourist camps; and
- the sale of certain services, including sales of admission to places of amusement, athletic and recreational events or the privilege of access to amusement, entertainment, athletic or recreational facilities, the furnishing of printing or overprinting, storage or parking privileges, cold storage space, laundry cleaning, pressing and dyeing services, and repairs to tangible personal property.

The sale of services subject to sales tax includes labor charges to fabricate or repair tangible personal property, membership dues for the privilege of access to clubs and cover charges or fees paid for access to places of entertainment or amusement. As a rule, services are taxable in the jurisdiction where performed.

Jefferson Parish sales tax is charged to purchasers determined to be end users of tangible personal property or services. An exemption from Jefferson

Parish sales tax is allowed on purchases for resale or further processing within the regular course of a purchaser's business when supported by a valid resale/exemption certificate issued by the Bureau of Revenue and Taxation or another local tax collector. Resale certificates issued by the LA Department of Revenue may be accepted from out-of-parish purchasers provided the parish of purchaser's principle place of business and local sales tax number are listed on the state certificate. Please contact our office should you doubt the validity of any certificate presented.

Contractors are generally considered to be the end users of materials purchased in connection with real property contracts. There are rare exceptions to this rule and any such exception must be supported by a valid exemption certificate.

Use tax applies to tangible personal property purchased for use, consumption, distribution or storage in Jefferson Parish. Use tax is due only when the correct amount of local sales tax has not been paid at the time of purchase. The purpose of use tax is to ensure that all articles of tangible personal property used in this Parish are uniformly taxed, regardless of where the items may have been purchased. Situations in which local sales tax is frequently not paid include: (a) purchases from out-of-parish or out-of-state vendors, (b) items purchased for resale and subsequently taken from inventory for use by the business, and (c) purchases made via the internet. Purchases subject to use tax are reported on line 14 of the Jefferson Parish sales tax return.

There are many exemptions from state and local sales and use tax. It is very important to note that some exemptions apply to state sales tax only and not local sales tax. In addition, there may be other differences between state sales tax and local sales tax. Please consult the ***Table of Sales/Use Tax Exemptions and Exclusions*** on our website for additional information.

Businesses are required to file and remit sales/use taxes by the twentieth (20th) day following the close of each reporting period. Late filing of tax returns is subject to penalty and interest charges.

The Bureau of Revenue and Taxation requires the electronic filing and remittance of sales and use taxes in accordance with LA R.S. 47:337.23(K). Please visit

www.jpso.com and select Payments to register to file and remit all Jefferson Parish local taxes electronically in a safe, secure and convenient environment.

Exemption Certificates and Tax Clearances

Exemption certificates are issued to in-parish businesses dependent upon their particular business activity and industry classification. Certificates include, but are not limited to, registration/resale certificates, contractor/dealer certificates and manufacturing machinery equipment certificates. Certificates are issued to individual businesses, are nontransferable, and may be renewed on our website thirty (30) days prior to their expiration.

Tax Clearances are issued to validate the current local tax status of a business and are a requirement in the renewal process of alcoholic beverage permits, video poker permits and firework stand permits. All tax clearances are valid for a period of thirty (30) days upon issuance and may be requested on our website.

Chain Store Tax

Chain store tax is imposed on businesses selling at retail and having multiple locations under the same general management, supervision, ownership and control. The tax, based on the number of stores nationwide, is imposed on each store within this jurisdiction.

Alcoholic Beverage Permits

Prior to engaging in the sale of alcoholic beverages, a business must obtain a permit from the Parish of Jefferson and the State of Louisiana. Applicants must meet certain qualifications (age, residency, citizenship, etc.) and location requirements. In addition, strict rules regarding business operations and sales activity apply including maintaining a record of all alcoholic beverages purchased for resale.

Tobacco Permits

Prior to engaging in the sale of tobacco products, a business must obtain a permit from the Parish of Jefferson and the State of Louisiana. Applicants must meet certain qualifications (age, residency, citizenship, etc.).

Property Tax

An annual property tax is due on movable property used in the operation of businesses located in Jefferson

Parish. Tax notices are mailed in early December, are payable upon receipt and are delinquent if not paid by December 31st. Please visit www.jpso.com and select Payments to register to file and remit all Jefferson Parish local taxes electronically in a safe, secure and convenient environment.

The tax on movable property is determined based upon the information obtained from the LAT5 form, a self-assessment provided annually by the Jefferson Parish Assessor's Office. LAT5 forms are mailed to businesses at the beginning of each calendar year and are to be completed and returned within forty-five (45) days of receipt to ensure an accurate assessment. If you believe your assessment is incorrect, please contact the Jefferson Parish Assessor's Office at 504.362.4100 to file a corrected LAT5 form.

A Final Note

Businesses are required to maintain reasonable records regarding sales and purchases along with relevant supporting documentation to determine the correct amount of tax due. These records are subject to examination and inspection by the Bureau of Revenue and Taxation.

We encourage you to become familiar with the tax laws and regulations related to your business. Please review the ***Links to Related Sites*** on our website to access the Uniform Local Sales Tax Code, LA R.S. 47:337.1 et seq., the Jefferson Parish Code of Ordinances, Chapter 35: Taxation, the Louisiana Department of Revenue and other valuable information and websites. This will assist you in understanding your duties, responsibilities and obligations.

We wish you well in your business venture and remain available to assist you with local tax matters. Please call our office or email your sales/license tax questions, including any general tax questions, to salestax@jpso.com and all property tax questions to propertytax@jpso.com.

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