

Sales / Use Tax

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Sales / Use Tax

1. What is the rate of Jefferson Parish sales/use tax?

The following local sales tax rates apply in Jefferson Parish:

- ▶ 4.75% on the sale of general merchandise and certain services
- ▶ 3.50% on the sale of food items purchased for preparation and consumption in the home
- ▶ 3.50% on the sale of prescription drugs and medical devices prescribed by a physician
- ▶ 3.75% on the furnishing of sleeping rooms, cottages, or cabins (also see Occupancy Tax)
- ▶ 2.0% (in addition to the 4.75% sales tax listed above) on the sale of general merchandise and certain services originating within the New Orleans Airport Sales Tax District. [\[top\]](#).

2. What is the mailing address to submit sales/use tax returns?

Sales/use tax returns and remittances should be mailed to P.O. Box 248, Gretna, LA 70054-0248. [\[top\]](#)

3. Where can I file and pay in person Jefferson Parish sales/use tax returns?

You may file and remit in person at the Jefferson Parish Government Building located at 200 Derbigny Street, Suite 1200, Gretna, LA. [\[top\]](#)

4. Does Jefferson Parish allow online filing of local tax returns?

Yes, taxpayers may file and pay sales/use tax returns, occupational license tax renewals, and property taxes online at www.jpso.com. Online filing is a safe, secure, and easy way to file tax returns. There is no charge to file online. [\[top\]](#)

5. **If I do not have any sales or purchases for a certain month, must I file a sales tax return?**

Yes, if your filing status is monthly. A return is required to be filed even though you have no sales within Jefferson Parish. Please enter the number “0” in the appropriate fields. [\[top\]](#)

6. **When are sales taxes due and which date is used to determine if a return is paid on time?**

The due date for all registered fillers is the 1st of the month following the close of the calendar month of the reporting period. A return is considered delinquent after the 20th of the month following the close of the reporting period. If the 20th falls on a weekend or holiday, the return can be filed on the next business day and would become delinquent the first day thereafter. The U.S. postmark is used to determine if a return is filed on time. [\[top\]](#)

7. **Do I have to collect Jefferson Parish sales tax on labor?**

Under certain circumstances, labor charges are taxable. Labor to fabricate or repair moveable property is taxable. Labor to construct or repair immovable or real property is not subject to Jefferson Parish sales tax. [\[top\]](#)

8. **Are non-profit organizations exempt from Jefferson Parish sales tax?**

No. Non-profit organizations (including churches and religious organizations) are subject to local sales tax on their purchases. [\[top\]](#)

9. **Are businesses engaged in sales via the internet or catalog required to collect Jefferson Parish sales tax?**

All vendors, both in-state and out-of-state, utilizing the internet or catalogs in their retail sales activity are required to collect Jefferson Parish sales tax if the business has NEXUS, whether directly or through an agent, representative, or affiliate, the sale is subject to Jefferson Parish sales tax. Nexus includes, but is not limited to any of the following activates: (1) registering to do business with the Louisiana Secretary of State, or (2) having an office or business establishment located in Louisiana, or (3) making deliveries in Louisiana other than by common carrier, or (4) making deliveries in Louisiana by common carrier when the merchandise is FOB destination, or (5) having salesmen physically enter Louisiana to conduct business or engage in business activities, or (6) performing taxable services in Louisiana, or (7) owning or leasing real property in Louisiana, or (8) storing merchandise or other inventory in Louisiana, or (9) having a store or other sales facility physically located in Louisiana, or (10) collecting sales taxes imposed by either by the State of Louisiana or any Louisiana local taxing entity. [\[top\]](#)

10. **Are the sales of services taxable?**

Yes, the sales of certain services are subject to local sales/use tax. These services include, but are not limited to:

- ▶ the sale of admission to places of amusement, athletic, and recreational events or the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or

the privilege of having access to the use of amusement athletic , or recreational facilities;

- ▶ the furnishing of sleeping rooms, cottages or cabins by hotels;
- ▶ the furnishing of storage or parking privileges by auto hotels or parking lots;
- ▶ the furnishing of printing or overprinting, lithographic, multilith, blue printing, photostating or other similar services of reproducing written or graphic matter;
- ▶ the furnishing of laundry, cleaning, pressing and dyeing services, including, including by way of extension and not of limitation, the cleaning and renovation of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs and rugs;
- ▶ the furnishing of cold storage space, except that space which is furnished pursuant to a bailment arrangement, and the furnishing of the service of preparing tangible personal property for cold storage where such service is incidental to the operation of storage facilities; and
- ▶ the furnishing of repairs to tangible personal property, including but not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment.

Please be advised that services are taxable if performed in Jefferson Parish and subsequently delivered outside the jurisdiction. [\[top\]](#)

11. **Are there any exemptions from Jefferson Parish sales tax?**

Yes, Jefferson Parish and the State of Louisiana exempt or exclude certain transactions from sales/use tax. Major exemptions include:

- ▶ sales of gasoline, steam, water (not including mineral water or carbonated water or any water put in bottles), electric power, newspapers, fertilizers, and natural gas;
- ▶ purchases by state and local governments;
- ▶ purchases of motor vehicles for lease or rental;
- ▶ purchases made with WIC Vouchers or Food Stamps; and
- ▶ isolated or occasional sales of tangible personal property by a person not engaged in such business. Such isolated or occasional sales shall not apply to the sale of vehicles.

Please consult the table of [Sales/Use Tax Exemptions and Exclusions](#) for specifics.

Jefferson Parish sales tax is charged to those who are determined to be end users of tangible personal property. Those persons claiming an exemption from Jefferson Parish sales tax must provide a valid exemption certificate to support their claim. If you doubt the validity of the exemption certificate presented by a customer, please call the Bureau of Revenue and Taxation at (504) 363-5550. [\[top\]](#)

12. **Does Jefferson Parish follow the Revenue Rulings issued by the Louisiana Department of Revenue (state)?**

Jefferson Parish does follow the state's revenue rulings when they apply to local taxes. [\[top\]](#)

13. **Does Jefferson Parish accept the Louisiana Department of Revenue (state) resale certificate as evidence of an exempt transaction?**

For intra-parish sales, a Jefferson Parish exemption certificate must be presented. If the retail dealer is domiciled in a parish other than Jefferson, the state exemption (R-1064) can be used. All exemption certificates must be presented at the time of the transaction and a copy should be kept on file. Jefferson Parish will not accept a state exemption certificate for transaction involving purchases by contractors. [\[top\]](#)

14. **To whom should technical tax questions be addressed?**

Please submit questions to the [Director of the Sales Tax Division](#) . Although our policy is to respond as quickly as possible, please be aware that your particular question or circumstance may require a review of local ordinances, state statutes, or legal decisions to insure a correct response. [\[top\]](#)

15. **As a dealer registered to collect and remit Jefferson Parish sales tax, am I allowed a credit or refund on advance local taxes that I pay on purchases for resale?**

No, there is no provision in parish ordinance for an advance sales tax credit. You should present a signed photocopy of the Sales Tax Registration and Exemption Certificate (issued to dealers at the time of registration) to the vendor when purchasing items for resale and/or further processing. [\[top\]](#)

16. **How do I request a refund or credit of Jefferson Parish sales/use tax paid?**

Prepare an amended return for the applicable period(s). Complete a Claim for Refund of Taxes Paid form. Documentation supporting the refund claim must be included with the request. [\[top\]](#)

17. **What is use tax and how does it apply to my business?**

Use tax applies to tangible personal property purchased for use, consumption, distribution, or storage in Jefferson Parish. Use tax is due only when sufficient Jefferson Parish sales tax has not been paid at the time of purchase. The purpose of the 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 vendors or out-of-state vendors and, (b) items purchased for resale taken from inventory for use by the business. Report purchases of this nature on line 14 of the Jefferson Parish sales tax return. [\[top\]](#)

18. **What do I do if I owe taxes but am unable to pay by the due date?**

It is always best to submit your tax return by the due date. Any amount paid at the time of filing will reduce the amount of penalty and interest charges. The Bureau of Revenue and Taxation will bill you for the remaining amount of tax, penalty, and/or interest due. [\[top\]](#)

19. What do I do to arrange to pay an outstanding sales/use/license tax liability?

Any business that would like to enter into an installment agreement to clear outstanding tax liabilities should contact the Special Procedures and Enforcement Section at (504) 376-2459.

If a taxpayer fails to arrange to clear the delinquency, the Bureau may include negligence penalties, file liens, or file suit to recover delinquent taxes. The Bureau of Revenue and Taxation is very willing to work with you in clearing outstanding tax liabilities. Please call our office for assistance. [\[top\]](#)

20. How are taxpayers selected for audit?

Taxpayers may be selected for audit based on one or more of the following reasons:

- ▶ not charging tax or incorrectly charging tax;
- ▶ not accruing tax;
- ▶ improper use of exemption certificates;
- ▶ collecting and not remitting tax;
- ▶ industry non-compliance problem;
- ▶ tips from individuals; and
- ▶ not registered for sales tax and/or occupational license tax. [\[top\]](#)

21. How do I make changes (location, mailing address, trade name, etc.) to my account?

All changes require the submission of an updated application. In addition to an updated application, the following changes to accounts located in the unincorporated areas of Jefferson Parish must be accompanied by:

- Location: A zoning clearance issued by the Department of Inspection and Code Enforcement and, if food items are sold, a clearance issued by the Jefferson Parish Health Department.
- Trade name: Complete an Affidavit the record Trade Name and record same with the Jefferson Parish Clerk of Court.
- Ownership: The new owner(s) must apply as a new business. [\[top\]](#)

22. How do I close an account?

Please complete and submit a **Business Closing** form. [\[top\]](#)

Property Tax

23. How do I file a Homestead Exemption?

Please contact the Assessor's Office (504) 362-4100 to file for a homestead exemption. [\[top\]](#)

24. My assessment seems high, whom do I call?

Please contact the Assessor's Office (504) 362-4100. The Assessor must submit any change in an assessment to the Louisiana Tax Commission for approval. [\[top\]](#)

25. How do I change my mailing address?

You must submit your change of address, in writing, to the address below:

Jefferson Parish Assessor's Office
New Gretna Courthouse
200 Derbigny Street
Suite 1100
Gretna, LA 70053 [\[top\]](#)

26. When do property tax bills go out and when do they become delinquent?

The bills are usually mailed in late November of each year. They become due on December 1st and delinquent if not paid by December 31st. [\[top\]](#)

27. Do you accept the postmark on the envelope as evidence of the date filed?

Yes, however it is the responsibility of the taxpayer to insure that the U.S. Post Office has received the mail in sufficient time to postmark your mail. [\[top\]](#)

28. Do you take partial payments?

Yes, however you will incur interest and any other costs that become due (i.e. certified mail, advertisements and or mortgage certificate fees). The bill must be paid in full prior to the tax sale held in June of each year. [\[top\]](#)

29. What is the interest rate on delinquent property taxes?

The interest rate is 1% per month from January 1st until paid. [\[top\]](#)

30. Does the Sheriff's Office sell any property for back taxes?

No, the Sheriff's Office does not sell property for non-payment of property taxes.. However, the Sheriff does conduct tax sales, which after several years, could result in the transfer of ownership. [\[top\]](#)

Occupational License Tax

31. What is an occupational license tax?

An occupational license tax is a tax on the gross receipts of each person or entity operating a physical business location within Jefferson Parish. If your business is located within the city

limits of Gretna, Grand Isle, Harahan, Kenner, or Westwego you should pay your occupational license tax directly to that municipality. [\[top\]](#)

32. What is required to obtain an occupational license?

- ▶ If a corporation, corporation must be in good standing with the LA Secretary of State.
- ▶ A zoning clearance issued by the Jefferson Parish Department of Inspection and Code Enforcement.
- ▶ If the name of the business does not include your full legal name or the name of your corporation, a receipt indicating that the trade name of the business has been recorded with the Jefferson Parish Clerk of Court. The Clerk of Court requires a notarized affidavit and imposes a fee of \$20.00 to record a trade name.
- ▶ If business activity includes the sale of food or beverages, the original Plans Review receipt issued by the Jefferson Parish Health Unit.
- ▶ The minimum occupational license tax due is \$50.00 and is reduced to \$25.00 for anyone beginning business after June 30th. Remittance should be made payable to Newell Normand, Sheriff and Tax Collector. [\[top\]](#)

33. How often is the occupational license tax paid and when does it expire?

The occupational license tax is renewed annually. All occupational licenses expire December 31st and are to be renewed by March 1st of the new year. [\[top\]](#)

34. Are there any exemptions or special provisions pertaining to the occupational license tax?

Yes. Please review the [Jefferson Parish Occupational License Tax Exemptions and Special Provisions](#) for specific information. [\[top\]](#)

35. Where can an application for the occupational license tax be obtained?

Westbank: 200 Derbigny Street, 1st Floor, Gretna, LA

Applications may be obtained online via our [Forms](#) link. [\[top\]](#)

36. How do I make changes (location, mailing address, trade name, etc.) to my account?

All changes require the submission of an updated application. In addition to an updated application, the following changes to accounts located within the unincorporated area of Jefferson Parish must be accompanied by:

Location: A zoning clearance issued by the Regulatory Department and, if food items are sold, a clearance issued by the Jeff Parish Health Department.

Trade Name: The new trade name must be recorded with the Clerk of Court

Ownership: The occupational license tax is not transferable. The new owner(s) must apply as a new business. [\[top\]](#)