

# INSTRUCTIONS FOR LAFOURCHE PARISH SALES/USE TAX FORM

To file Lafourche Parish sales tax electronically, visit

[www.baileylink.net](http://www.baileylink.net)

## Which Column?

The Lafourche Parish Sales and Use tax Authority collects tax for twelve taxing bodies within Lafourche Parish. The authorities and their effective rates are:

1. Lafourche Parish School Board	2%	7- 11. Lafourche Parish Council -	
2. Law Enforcement District One	1%	Solid Waste District	7/10%
3. Town of Golden Meadow	1%	Road Tax District 2	5/10%
4. Town of Lockport	1.3%	Road Tax District 3	1%
5. City of Thibodaux	2%	Road Tax District 5	1%
6. Lafourche Parish Tourist Commission*	3%	Road Tax District 6	1%
		12. South Lafourche Levee District	1%

\*Tourist Commission Occupancy Taxes are reported on a separate form (STD-0011), and are payable by taxpayers who offer public sleeping spaces or rooms for rent.

Remember that sales or rental/lease of tangible personal property are taxable where customer accepts delivery of the movable property. **Services that are taxable by law (i.e. repairs, cleaning, etc.)** are taxable where the service is performed – not where the customer accepts delivery. Some exceptions may apply.

When completing the sales tax return, it is very important to report sales tax under the correct column. This can be accomplished by asking the following questions:

1. Did the taxable transaction take place within the city limits of Golden Meadow, Thibodaux or Lockport? If yes, those transactions would be reported as follows:

<u>Transactions within:</u>	<u>Report Under:</u>	<u>At the Rate of:</u>
Town of Golden Meadow	Column 1	5.2%
City of Thibodaux	Column 2	4.0%
Town of Lockport	Column 3	4.0%

2. Did the taxable transaction take place outside the city limits of Golden Meadow, Thibodaux or Lockport? If yes, then report the sale in the appropriate **Road Tax District(s)** under **Column(s) 4 through 6** at a rate of **4.7%** for **Column 4** (Consolidated District A-Road Districts 3, 5 and 6), **5.2%** for **Column 5** (Road Tax District 2 **South** of Intracoastal Canal) and **4.2%** for **Column 6** (Road Tax District 2 **North** of Intracoastal Canal). The sale may be reported in only one column or a combination of columns based on geographical location.

For assistance in determining what road district to report sales under, refer to the TaxWatch link on our home-page at [www.lafourche.k12.la.us](http://www.lafourche.k12.la.us) to identify the road tax jurisdictions, or call this office for support in determining the correct district(s) (985) 446-4023 between the hours of 7:30 a.m. and 4:00 p.m.

### General Instructions:

1. Corrections or changes in the name, and/or address information which appears printed on the face of this return should be made by lining through the incorrect information and by adding the correct information.
2. Care should be exercised to insure that (a) the correct period is entered in the upper right hand corner of the return; (b) the return is signed and dated by the proper company official; (c) a remittance for the exact amount of tax, penalty and interest accompanies the return; and (d) the return and remittance are timely placed in the mail by the 20th day of the month following the close of the month being reported.

Sales tax revenues are distributed to governmental agencies on the basis of information supplied by taxpayers on tax reports. It is especially important to use the correct column on the report so as to properly indicate the jurisdiction that is entitled to the tax being remitted. The physical location and/or delivery activity are important factors in determining the proper column (s) in which to report taxable transactions.

Please be sure that the **remittance amount (check or money order) matches the TOTAL REMITTED LINE** – on this form. Be sure to add Line 24 in all columns across to arrive at the TOTAL REMITTED

If there is a **Debit or Credit amount included on Line 23**, please be sure a copy of the debit or credit issued by this department is attached to the return. Debits or credits should not be taken unless there is a written memorandum from this office.

If this is a **FINAL RETURN**, please fill in the information of date sold or closed, shown on the front of this form.

**Please** include the phone number of the person to contact if there are any questions. **Please do not staple checks to the Returns.**