



NEW PARISH WIDE SALES/USE TAX LEVY

On May 1, 1999, those voting in a special election approved the passage of a one percent (1%) Educational Facilities Improvements sales and use tax, effective **July 1, 1999**.

The new tax is dedicated to teacher and support personnel pay increases and operating deficit reduction. The West Baton Rouge Parish Revenue Department will collect it and the first return will be due not later than August 20, 1999.

The tax is levied upon the sale at retail, use, lease or rental and the consumption or storage for consumption of most tangible personal property. However, the new levy does exclude certain retail food and drug sales.

Food items generally exempt from the new tax are of the type that require further preparation for consumption in the home. Sales by restaurants, drive-ins and other similar eating places are not exempt.

Drugs include pharmaceuticals prescribed by a physician and medical devices prescribed for use in the treatment of any medical disease.

Contractors who have been awarded jobs bid on a lump sum or unit price basis prior to 7/1/99 are generally exempt from the new increase on purchases of materials for those jobs, but must contact our office for obtaining an authorized exemption certificate.

Combined with the 4% state sales tax rate for most retail sales, the new total rate applicable to taxable transactions will be nine percent (9%) and shall be collected in the following increments:

Sales Price	Tax in Cents	Sales Price	Tax in Cents
.01 - .05	.00	.50 - .61	.05
.06 - .16	.01	.62 - .72	.06
.17 - .27	.02	.73 - .83	.07
.28 - .38	.03	.84 - .94	.08
.39 - .49	.04	.95 - 1.05	.09

Each additional dollar in sales - add \$.09 cents

Any questions concerning the new one cent sales tax levy can be directed to our office by mail, telephone or in person, between the hours of 8:30 am - 4:30 pm, Monday through Friday.

880 North Alexander - Port Allen, Louisiana 70767
Telephone (225) 336-2408
Fax (225) 334-0543