

# Iberia Parish School Board

## Sales & Use Tax Department

### **Representing:**

*Iberia Parish School Board, Iberia Parish L&ED,  
Iberia Parish Government (Mosq, Garb, Rec)  
City of New Iberia, City of Jeanerette,  
Town of Delcambre, Village of Loreauville*

**1500 Jane Street \* P O Box 9770  
New Iberia, Louisiana 70562-9770  
(337) 365-2341  
(337) 365-6584 FAX**

Patrick Segura  
Collector  
www.laota.com  
e-mail: pasegura@iberia.k12.la.us

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December 13, 2010

### **Notice of Tax Rate Increase**

The Iberia Parish Government has created a Tax Incremental Financing (TIF) District. An ordinance was adopted enacting and imposing a 1% sales/use tax to be used for economic development within the district. This TIF District will be referred to as Economic Development District No. 1 of the Parish of Iberia (EDD #1).

**Taxpayers will begin collecting/accruing this additional 1% tax beginning on January 1, 2011. The tax shall be reported on the January 2011 return which will be due by February 20, 2011 for monthly filers or April 20, 2011 for quarterly filers.**

This additional 1% tax is only applicable within the specified boundaries of the district. A map of the district will soon be available on the Iberia Parish web page found at [www.laota.com](http://www.laota.com). A listing of physical addresses and address ranges within the district will also be available online by the end of the year. With a few exceptions, EDD #1 will generally include the Highway 90 corridor within Iberia Parish and it will also include the Acadiana Regional Airport area and the Port of Iberia area.

Dealers making sales of or repairs to tangible personal property, or leasing or renting tangible personal property within the district, will be required to collect the additional 1% TIF district sales tax or accrue use tax on items imported into the district for use. Vendors making deliveries into the district will also be required to collect the additional 1% TIF district sales tax. This additional tax will increase the **total** sales tax rate (**within the TIF district only**) to 8 ¼% (4% State, 2% School Board, 1% Iberia Parish, ¼% Law Enforcement, 1% TIF tax).

A new sales tax return will also soon be available on our web site. We will be adding a 6<sup>th</sup> column to our return. All sales, repairs, and rentals occurring within this special TIF district will be reported in this new column. **The total local parish rate in the new TIF column will be 4 ¼%.**

Just like all of the other local sales tax levies, this additional tax is not applicable if the customer is purchasing for resale. However, the customer must provide a completed resale certificate. Taxpayers should contact our office if there are questions about this new 1% TIF tax levy.

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