

Iberville Parish Sales Tax Department
P. O. Box 355
Plaquemine, LA 70765-0355

Effective: 1/1/08-12/31/08

Cities & Towns, located in Iberville Parish

Plaquemine	Maringouin
Bayou Sorrel	Rosedale
Bayou Pigeon	Grosse Tete
Bayou Goula	Bayou Blue
White Castle	Carville
Iberville	Sunshine
St. Gabriel	Lone Star
Indian Village	Ramah

New Vendor

Dear Sir or Madam:

Every person, firm or corporation engaged in business in the Parish of Iberville as a dealer in tangible personal property for sale at retail, or engaged in the business of renting or leasing tangible personal property is required to register with the Iberville Parish Sales & Use Tax Department and is subject to the Sales & Use Tax at the rate of two percent (2.333%) for Iberville Parish Council, one third percent (0.333%) for Iberville Parish Solid Waste and two percent (2.000%) for the Iberville Parish School Board for a total rate of four and two third percent (4.666%). Dealers engaged in business in the corporate limits of St. Gabriel are subject to an additional one third percent (0.334%) tax for a total of five percent (5.000%).

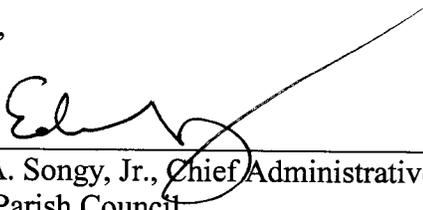
Dealers engaged in the business of rendering a service under the provisions of Section 301 (14) of Title 47, R.S., 1950, as amended are required to register with the Iberville Parish Sales & Use Tax Department for Sales & Use Tax purposes, at the rate of four and two third percent (4.666%) for Iberville Parish and an additional one third percent (0.334%) if in the corporate limits of St. Gabriel for a total of five percent (5.000%).

Engaged in business in Iberville Parish shall mean and include any of the following methods of transacting business: maintaining directly, indirectly or through a subsidiary, having an agent, salesman, solicitor or employee operating within this Parish under the authority of the seller or its subsidiary irrespective of whether such place of business, agent, salesman, solicitor or employee is located in this Parish permanently or temporarily, or whether such seller or subsidiary is qualified to do business in the Parish: or having within this Parish any causes of action, or any property, or any liens on property, or any indebtedness due it in this Parish, protected by the laws and courts of this Parish.

Sales to residents or nonresidents of Iberville Parish are subject to the Tax, if such purchases are delivered or shipped into Iberville Parish.

Enclosed you will find one application for registering for Sales & Use Tax under the above provisions of law. Upon completion of the application, please return the white copy to this office and retain the yellow copy for your file. A Registration Certificate with your Sales & Use Tax number will be mailed to you, which acts as your authority to collect Sales & Use Tax and remit same to this Department.

Sincerely,



Edward A. Songy, Jr., Chief Administrative Officer
Iberville Parish Council