

**ST. JAMES PARISH SCHOOL BOARD
SALES & USE TAX DEPARTMENT
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Neshelle S. Nogess, Director of Sales & Use Tax

IMPORTANT NOTICE

**SALES & USE TAX RATE CHANGE
EFFECTIVE JULY 1, 2003**

TO ALL DEALERS ENGAGED IN BUSINESS IN ST. JAMES PARISH:

IN A RECENT ELECTION HELD MAY 3, 2003 AND BY RESOLUTION ADOPTED, THE ST. JAMES PARISH SCHOOL BOARD WILL LEVY AN ADDITIONAL ONE-HALF PERCENT (.5%) SALES & USE TAX THROUGHOUT ST. JAMES PARISH.

EFFECTIVE JULY 1, 2003, THE ST. JAMES PARISH SCHOOL BOARD SALES & USE TAX RATE WILL INCREASE FROM 2% TO 2.5%

The Parish of St. James has within its' jurisdictional boundaries two (2) taxing bodies levying a Sales and Use Tax as presently defined in the Louisiana Revised Statutes 47:301 through 47:323:

**ST. JAMES PARISH SCHOOL BOARD 2.5% (Effective July 1, 2003)
ST. JAMES PARISH COUNCIL 1%**

The St. James Parish School Board and Parish Council sales and use tax is applicable **PARISH WIDE**. As the result of a special election, The St. James Parish Council is authorized to allocate to the **TOWNS OF GRAMERCY AND LUTCHER** that portion representing the proceeds from the levy and collection of the 1% Parish Council sales and use tax within the corporate limits of the respective Towns of Gramercy and Lutchter. Therefore, all taxable transactions within St. James Parish are subject to a 7.5% state and local sales and use tax; 4% to the State of Louisiana, 2.5% to the St. James Parish School Board, and 1% to the St. James Parish Council.

The St. James Parish School Board Sales & Use Tax Department is the central collecting and administering agency for the above taxing bodies. The consolidated report form to be used in remitting the St. James Parish sales and use taxes will have three (3) columns:

Area	Tax Report Columns	Total Parish Rate	Total Rate (Including State)
St James Parish School. Bd. & Council	A	3.50%	7.50%
St James Parish School. Bd. & Council within corporate limits of the Town of Gramercy	B	3.50%	7.50%
St James Parish School. Bd. & Council within corporate limits of the Town of Lutchter	C	3.50%	7.50%

If your firm has no liability within the Incorporated Municipalities of Gramercy and Lutchter, then columns "B" and "C" need not be completed on the report form.

Should your firm require any additional information regarding the collection and remittance of the local sales and use tax or any phase of the law, please do not hesitate to call or write to this office.