

Special Events & Craft Shows

ASSUMPTION PARISH SALES & USE TAX DEPARTMENT
P. O. Drawer 920
Napoleonville, LA 70390
(985) 369-3898

All persons or entities making retail sales within Assumption Parish must collect and remit sales tax, even if selling only once a year. Collecting sales tax at special events ensures fair treatment to all customers and vendors, and helps our state and local economy. The vendor collects sales tax from the consumer and remits it to the parish and state.

Special events include fairs, craft shows, trade shows, flea markets, art shows, farmers markets, concerts, festivals, carnivals, swap meets, and fundraising events. They may also include conventions, dinners, and other gatherings where retail sales are made.

Promoters are required to provide our sales tax office with notification of the event along with a list of participating vendors in the form of an excel spreadsheet at least 2 weeks prior to the event. The list must include the business name, owner's name, address, phone number, and email address of all participating vendors. After the event, the promoter must supply a final list including any last minute participants or cancellations.

Promoters, please instruct your booth renters that they must charge the total rate on all sales as indicated below.

AREA OF SALE AND/OR DELIVERY	LOCAL TAX RATE	STATE TAX RATE	TOTAL TAX RATE	COLUMN ON FORM
<i>Outside Napoleonville City Limits (Parish)</i>	5.00%	4.45%	9.45%	A
<i>Inside Napoleonville City Limits (City)</i>	5.50%	4.45%	9.95%	B

*****Please use the taxability schedule to determine if inside Napoleonville City Limits*****

Failure to comply with the above instructions will result in an arbitrary assessment of sales tax by the Assumption Parish Sales & Use Tax Department.

Contact the Assumption Parish Sales and Use Tax Office at 985-369-3898 or salestax@assumptionschools.com for additional information.

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*****Taxes due are calculated by multiplying the gross sales amount by the applicable tax rate. The cost of the booth rental or percentage paid to the promoter can't be deducted from gross sales. This report is DUE on the 1st day of the month following the event and becomes DELINQUENT on the 21st day.**

SALES TAX REMITTANCE REPORT

COMPANY NAME:

NAME:

ADDRESS:

CITY, STATE & ZIP CODE:

If registered, please provide your Assumption Parish Sales Tax Number:

AMOUNT OF **GROSS SALES:**

\$ _____

5% OR 5.5% SALES TAX DUE

\$ _____

PENALTY: 5% OF TAX

\$ _____

INTEREST: 1.0% OF TAX

\$ _____

TOTAL AMOUNT DUE:

\$ _____

(SIGNATURE)

(DATE)

Please keep a copy for your records and mail the original to our office.

Please remit a check or money order only. Cash is not accepted.

Or Pay online and attach this report to the link below

<https://pay.eb2gov.com/Assumption%20ParishLA>

Frequently Asked Questions

What is an event?

An event is an occurrence, occasion, activity or function at which merchandise is sold or traded or taxable services are provided.

Who is a vendor?

A vendor is defined as a person or entity selling merchandise, providing a taxable service or attending to an informational booth. A vendor may also be referred to as a seller, exhibitor or booth owner.

Who is a promoter?

A promoter is defined as a person or entity that arranges, promotes, or sponsors an event. A coordinator may be referred to as an organizer or promoter.

Do all vendors need a sales tax number?

If you are ONLY participating in the festival/event you do not need an account number. You will be given a sales tax form and may file your sales tax under the festival/event account number. If you do business in the parish outside of this event you will need to have an account number.

Why must I collect and remit sales taxes?

It is the law. Provided everyone complies, sales tax ensures a fair opportunity for all vendors.

Are admissions taxable?

Yes, admission to places of amusement, entertainment, and recreation are classified as sales of services which is taxable.

Is there sales tax on food?

Yes, sales tax is required on all prepared food sales.

What if I didn't collect sales tax?

Sales tax is collected on all sales. Sales tax may be added to the price of an item or included in the price of an item. If sales tax is included in the price of an item, the vendor must post, in a visible location, a sign stating "All prices include sales tax". You are responsible for sales tax whether you intentionally collected it or not.

What are the responsibilities of an event coordinator?

- Notify the Assumption Parish Sales Tax Department of the date(s) of the event and provide a contact name with an address and telephone number.
- Educate participants of the local sales tax rate for the jurisdiction on the date(s) of the show. This information is provided in the special event packets.
- Provide a list with business name, owners name, address, phone number and email address of all participating vendors 2 weeks prior to the event, preferably in an Excel spreadsheet. Within 2 weeks after the event, provide an updated list of vendors, including any cancellations, additions, or changes.