



CITY OF NEW ORLEANS



## **FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES** **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

### **1. What is Sales Tax?**

Sales Tax is a tax imposed on retail transactions. It typically applies to all retail sales of tangible personal property (movable property) and on some services deemed taxable by the relevant jurisdictions. Sales tax is generally payable by the users, consumers, lessees, and persons receiving services that are taxable by law.

### **2. What are the current sales tax rates?**

The current tax rate for the State of Louisiana is 4.45%

The current tax rate for the City of New Orleans is 5%.

### **3. How can I register with the Louisiana Department of Revenue if I sell items at Special Events?**

All taxpayers- whether they are Louisiana residents or not must register with the Louisiana Department of Revenue for each tax type that they will collect or for any tax that they are required to pay. All retailers participating in the Special Event must have a Louisiana sales tax account or one will be provided at the event by our Sales Tax Agents.

The fastest way to obtain a Louisiana sales tax account number is to apply online using the LDR Online Business Registration application (<https://revenue.louisiana.gov/Businesses/BusinessRegistration>) or you may download Form R-16019 the Application for Louisiana Revenue Account Number from our website (<https://revenue.louisiana.gov/>), and mail the application to the Louisiana Department of Revenue, PO Box 201, Baton Rouge, LA 70821-0201. On line 18 of the form "Description of business", please also indicate that the business is for a Special Event.

Once this application is complete, you can:

-E-mail the application to [special.events@la.gov](mailto:special.events@la.gov)

-Deliver the application to:

Louisiana Department of Revenue

1450 Poydras Street, Suite 800

New Orleans, LA 70112-0800

-Fax the Application to 225-923-4066 - Attention Special Events

This completed application should be forwarded at least 2-3 weeks prior to the event.

### **4. How can I register with the City of New Orleans if I sell items at Special Events?**

Depending on the promoter's decision, you can register with him/her OR we will collect on-site. There is a "Supplement A" application form given to the promoter in their registration packet, which should be forwarded to each vendor. Or, the vendor can obtain the "Supplement A" from our website [www.nola.gov](http://www.nola.gov), Departments, then One Stop Shop. Proceed to Promoter/Vendor application. This completed application should be forwarded at least 2-3 weeks prior to the event unit to:

Special Events Unit of City Hall

1300 Perdido St., Room 1W15

New Orleans, LA 70112



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You also have the option of coming to our office in Room 1W15 of City Hall, between 8:00am-4:45pm, to obtain your permit.

**5. Are amounts charged for vendor space (used to display products for sale at shows) subject to State and Local sales tax?**

No, the amounts charged for vendor space or swap space (used to display products for sale) are not subject to sales tax.

**6. What is a dealer?**

A dealer is defined as a person or entity selling merchandise or providing a taxable service. A vendor is a dealer and may also be referred to as a seller, exhibitor or booth owner. If a seller qualifies as a "dealer" by law, they must apply for a sales tax certificate, collect sales tax, file sales tax returns, and remit sales taxes owed. (Louisiana Revised Statute 47:301(4))

**7. Why do I have to pay sales tax?**

All retail dealers and vendors are required by law to collect and remit the appropriate Louisiana and City of New Orleans sales tax if you are selling at Special Events, including conventions, fairs or craft shows. Every seller at a Special Event must collect the state, and applicable local sales tax on all food and retail sales.

**8. Are admission charges and entry fees taxable?**

Yes, the sales of tickets or admission fees to events, places of amusement, entertainment, exhibition, sports, and other recreational activities are subject to a State of Louisiana and City of New Orleans sales tax, unless specifically exempt by law. The event promoter, sponsor, organizer, or ticket agent collecting the admission is responsible for collecting and reporting sales tax on the admission fees. Booth fees, floor space fees and rental charges for selling/displaying space, by whatever name, are not subject to sales tax.

**9. Is there sales tax on food?**

**(Louisiana)**

Yes, sales tax is required on all prepared food sales except for foods and beverages that are for preparation and consumption in the home. Louisiana Revised Statute 47:305(D)(1)(n-r) provide that the state sales tax shall not apply to food sold for preparation and consumption in the home, including bakery products, fresh fruits and vegetables, and packaged foods requiring further preparation by the purchasers.

**(New Orleans)**

Yes, sales tax is required on all food items. The City of New Orleans tax rate is 5%.

**10. Do you sell merchandise at conventions, fairs, festivals, flea markets, or craft shows?**

If so, you are a retail dealer/vendor and you must register, collect and remit City of New Orleans and Louisiana Sales Tax. Whether this is a full-time business or a hobby, you are subject to the City of New Orleans Retailers' Occupation License Tax.



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**11. I'm a vendor and have a Tax ID number for the state I reside in. I want to do a craft show in New Orleans. Do I need a Tax ID number for the City of New Orleans and the State of Louisiana?**

Yes. For each event in which you have selling activities you must file and remit the appropriate sales tax. In New Orleans, in order to file and remit sales tax you must register your business with the City of New Orleans and the Louisiana Department of Revenue which includes obtaining a tax ID number. All retailers participating in the special event must have a sales tax account or one may be provided at the event by the City/State Sales Tax Agents.

**12. I am participating in a special event in New Orleans. How do I remit sales tax at the event site?**

If you sell items at conferences, flea markets, fairs, festivals, or craft shows, you are a retailer and you must collect and pay City of New Orleans and Louisiana sales taxes. A Sales Tax Agent from the Louisiana Department of Revenue and/or the City of New Orleans will visit your booth with specific instructions on how and when to remit the sales tax. The sales tax collection can be on a daily basis or at the end of the show. These instructions will include the location of the tax collection room at the event site. All retailers participating in the special event must have a Louisiana sales tax account or one will be provided at the event by the Sales Tax Agents.

**13. My association is tax exempt. Do I still have to pay taxes?**

Yes. If you are a tax exempt association, full-time business or a hobby you must collect Louisiana and City of New Orleans sales tax on all food and retail sales. You are also subject to City of New Orleans Retailers' Occupation License Tax.

Bona fide 501(c) (3) non-profit organization and other non-profit organizations are subject to report and pay sales tax due based on their total sales for the show event. Nonprofit organizations are subject to collecting and remitting sales tax to the Louisiana Department of Revenue, unless they applied for and received an annual LDR approved exemption form R-1048 prior to the event date. This form is for use by any nonprofit domestic, civic, educational, historical, charitable, fraternal, or religious organization when applying for exemption from the collection of state sales tax on parking fees, admissions to, or sales of tangible personal property by the organization at fund-raising events.

All applications must be submitted at least thirty days before the first fundraising event to allow time for processing. Form R-1048 can be downloaded and printed from the Louisiana Department of Revenue website: [http://revenue.louisiana.gov/TaxForms/1048\(1\\_19\)F.pdf](http://revenue.louisiana.gov/TaxForms/1048(1_19)F.pdf)

**14. Do out-of-state not-for-profits qualify for a tax exemption on taxes on hotels, food & beverage, etc.?**

No. Bona fide 501(c) (3) non-profit organization and other out-of-state non-profit organizations are subject to pay both City of New Orleans and Louisiana sales tax on their hotels, food & beverage purchases. Non-profit organizations are not exempt from paying sales tax on their purchases. Sales or use tax should be paid on the purchases of tangible personal property used by the organization.

**15. Why do I have to pay two taxes?**



## **FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES** **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

The State of Louisiana and the City of New Orleans are two separate taxing jurisdictions. The Louisiana Department of Revenue sales tax rate is 4.45% which is separate and apart from the Local sales tax rate by Jurisdiction. The City of New Orleans rate is 5%. The Local sales tax rate can be found at <http://www.laota.com/index.php/for-taxpayers/parish-info>

### **16. Can I fill out the paperwork online? What are the steps?**

#### **(Louisiana)**

No. For the Louisiana Department of Revenue, please download and print form R-1029SE Louisiana Department of Revenue Fairs, Festivals, and Other Special Events Sales Tax Return Forms from [http://revenue.louisiana.gov/TaxForms/1029SE\(1\\_19\)F.pdf](http://revenue.louisiana.gov/TaxForms/1029SE(1_19)F.pdf). The sales return and/or payment can be mailed to the address on the bottom of the form, Louisiana Department of Revenue, Post Office Box 3138, Baton Rouge, LA 70821-3138.

#### **(New Orleans)**

No. For the City of New Orleans, you can:

1. Please call 504-658-1645 or 504-658-1656 or 504-658-1659
2. E-mail [misigur@nola.gov](mailto:misigur@nola.gov) or [jwilliams@nola.gov](mailto:jwilliams@nola.gov) or [rwdaniels@nola.gov](mailto:rwdaniels@nola.gov)
3. Fax attention "Special Events" to 504-658-1606 or 504-658-1605
4. Please visit our website @ [www.nola.gov](http://www.nola.gov). Go to departments, then One Stop Shop.

### **17. How do clients obtain applications? The City of New Orleans - One Stop Shop applications are confusing. Should they go to One Stop Shop or Bureau of Revenue?**

There is a "Schedule A" application form given to the promoter in their registration packet, which should be forwarded to each vendor. Or, the vendor can obtain the "Schedule A" from our website [www.nola.gov](http://www.nola.gov), Departments, then One Stop Shop. Proceed to Promoter/Vendor application. This completed application should be forwarded to the Special Events Unit of City Hall, 1300 Perdido St., Room 1W15, NOLA 70112, at least 2-3 weeks prior to the event. You also have the option of coming to our office in Room 1W15 of City Hall, between 8:00am-4:45pm, to obtain your permit.

### **18. Is sales tax the only tax I owe when I participate at a Trade Shows or Conventions?**

#### **(Louisiana)**

If you are a Food and Beverage vendor, you may be responsible for filing and remitting the New Orleans Exhibition Hall Authority Tax return. Any food service establishment having food and/or beverage sales in Orleans Parish and the New Orleans International Airport must file a return. Those food service establishments having \$200,000.00 or more in taxable food and/or beverage sales in the preceding year must collect the New Orleans Exhibition Hall Authority tax (NOEHA). A food service establishment means any fixed or mobile business in which food or beverages are prepared for sale or service either on or off the premises.

#### **(New Orleans)**



## **FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES** **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

All participating vendors are required to apply for a City of New Orleans Occupational License. The "Special Event" occupational license is \$50, and is a requirement for each participating vendor whether you are advertising, displaying, canvassing/soliciting or selling merchandise to promote your business.

### **19. Once I submit the initial application, what happens next?**

#### **(Louisiana)**

Please allow 2-3 weeks to receive your Louisiana Revenue Account Number. Once the account number is received, please mail the Louisiana Department of Revenue sales return and/or payment to the address on the bottom of the sales return, Louisiana Department of Revenue, Post Office Box 3138, Baton Rouge, LA 70821-3138.

#### **(New Orleans)**

This completed application should be forwarded to the Special Events Unit of City Hall, 1300 Perdido St., Room 1W15, NOLA 70112, at least 2-3 weeks prior to the event. You also have the option of coming to our office in Room 1W15 of City Hall, between 8:00am-4:45pm to obtain your permit.

### **20. Why are State/City Agents collecting on-site?**

Special events are a unique kind of business in which vendors sell items to the public at fairs, festivals, flea markets, or craft shows. Many times, the only fair and efficient way to collect the proper taxes is to have our collection agents personally register each vendor and collect taxes at the event. Our agents may collect taxes daily or at the end of an event to ensure that we have collected the tax due from out-of-state or transient merchants before an event has closed.

### **21. Do I mail payment, or will someone pick it up?**

Our Sales Tax Agents may be on site to collect taxes daily or at the end of an event to ensure that we have collected the tax due from out-of-state or transient merchants before an event has closed. If our Sales Tax Agents are not on site, you can submit returns and/or payment to:

#### **(Louisiana)**

Louisiana Department of Revenue,  
Post Office Box 3138  
Baton Rouge  
LA 70821-3138

#### **(New Orleans)**

City of New Orleans, Special Events Unit  
Department of Finance, Bureau of Revenue  
1300 Perdido St., Room 1W15  
New Orleans, LA 70112

### **22. Can I pay via credit card online?**

#### **(Louisiana)**



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No. For the Louisiana Department of Revenue, please download and print form R-1029SE Louisiana Department of Revenue Fairs, Festivals, and Other Special Events Sales Tax Return [http://revenue.louisiana.gov/TaxForms/1029SE\(1\\_19\)F.pdf](http://revenue.louisiana.gov/TaxForms/1029SE(1_19)F.pdf) The sales return and/or payment can be mailed to the address on the bottom of the form, Louisiana Department of Revenue, Post Office Box 3138, Baton Rouge, LA 70821-3138.

**(New Orleans)**

City of New Orleans, Special Events Unit  
 Department of Finance, Bureau of Revenue  
 Perdido St., Room 1W15  
 LA 70112  
 658-1656 or 504-658-1659  
 8:00am-5:00pm (No Appointment Needed)

1300  
 New Orleans,  
 504-658-1645 or 504-  
 Office Hours

**23. When is a permit or license needed? Selling of what type of goods – bookstore, merchandise, silent auctions, and raffles?**

All Special Event retailers selling goods, books, or merchandise must have a sales tax account or one can be provided at the event by the on-site City/State Sales Tax Agents. In New Orleans, in order to file and remit sales tax you must register your business with the City of New Orleans and the Louisiana Department of Revenue, which includes obtaining a tax ID number.

For silent auctions and raffles, you must register with the Louisiana Department of Revenue - Office of Charitable Gaming (OCG). They are responsible for licensing, monitoring and regulating the charitable gaming industry in Louisiana. Charitable Gaming is defined as non-profit organizations raising funds through games of chance where all net proceeds are contributed to bona fide charitable causes.

**24. At any time, is a non-profit (an association with members only in attendance, and not open to the public) exempt?**

**(Louisiana)**

Bona fide 501(c) (3) non-profit organization and other non-profit organizations are subject to report and pay sales tax due based on their total sales for the show event. Nonprofit organizations are subject to collecting and remitting sales tax to the Louisiana Department of Revenue, unless they have applied for and received an annual LDR approved exemption form R-1048 prior to the event date. This form is for use by any nonprofit domestic, civic, educational, historical, charitable, fraternal, or religious organization when applying for exemption from the collection of state sales tax on parking fees, admissions to, or sales of tangible personal property by the organization at fund-raising events.

All applications must be submitted at least thirty days before the first fundraising event to allow time for processing. Form R-1048 can be downloaded and printed from the Louisiana Department of Revenue website [http://revenue.louisiana.gov/TaxForms/1048\(1\\_19\)F.pdf](http://revenue.louisiana.gov/TaxForms/1048(1_19)F.pdf)



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### **(New Orleans)**

No one is exempt from sales taxes. Only the \$50, "Special Event" occupational license fee can be exempt for non-profits. However, they must first be approved by completing the "Application for Exemption" prior to the start of the event. This form can be obtained from our "Special Events" unit in City Hall, Room 1W15 or one of our contact representatives can send it via email upon your request.

### **25. Who fills out applications? The client/promoter or all exhibitors?**

All vendors, clients, promoters and all other exhibitors that have taxable sales must submit an application for a Louisiana Revenue Account Number and the City of New Orleans.

### **26. What should a vendor do prior to the event?**

Prior to participating in any sales event, all vendors must contact the event promoter to make sure they are on the Vendors list for the event.

### **27. Can clients collect and obtain all permits and distribute on-site to booths?**

No. It is required by the City of New Orleans and the Louisiana Department of Revenue that each event participant must register and submit their own application for an Account Number.

### **28. Must the Promoter list all participating vendors?**

Yes. The promoter must provide the State and City with a list of all participating sellers, including those whose sales may be exempt from sales tax or those only displaying and not selling merchandise. For reporting purposes, a vendor includes anyone making sales, providing displays, or otherwise engaging in promotional activities.

A vendor list of participants should be provided two weeks prior to the event, preferably in Excel spreadsheet format.

The list of vendors should include the following:

1. Name of Booth
2. Owner of Booth
3. Address of booth owner
4. Phone number to contact owner of booth
5. Email address for booth owner (if available)
6. Type of sales booth will provide (ex: food, crafts, carnival rides, etc.)

### **29. Louisiana Revised Statutes 47:1566 – If a State Tax Agent finds that a taxpayer decides quickly to depart from the state, or to remove therefrom any property subject to any tax, the State Agent may take immediate action to protect the State's interests which can include seizing assets under what is known as a Jeopardy Assessment or notice when tax is in jeopardy.**

### **30. Where do I get help with Special Events if I need to speak to someone with the State of Louisiana?**

For the Louisiana Department of Revenue,





## **FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES** **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

1. Please call 855-307-3893
2. E-mail [special.events@la.gov](mailto:special.events@la.gov) or
3. Fax attention "Special Events" to 225-923-4066

Or through our website <https://revenue.louisiana.gov> or offices below:

### **BATON ROUGE HEADQUARTERS**

Post Office Box 201  
Baton Rouge, LA 70821-0201  
617 North Third Street  
Baton Rouge, LA 70802  
855.307.3893

### **New Orleans Regional Office**

1450 Poydras St., Suite 800  
New Orleans, LA 70112  
855.307.3893  
Office Hours 8:00am - 4:30pm  
(No Appointment Needed)

### **31. Where do I get help with Special Events if I need to speak to someone with the City of New Orleans?**

For the **City of New Orleans**

- Please call 504-658-1645 or 504-658-1656 or 504-658-1659
- E-mail [mksigur@nola.gov](mailto:mksigur@nola.gov) or [jnwilliams@nola.gov](mailto:jnwilliams@nola.gov) or [rwdaniels@nola.gov](mailto:rwdaniels@nola.gov)
- Fax attention "Special Events" 504-658-1606 or 504-658-1605

Please visit our website at [www.nola.gov](http://www.nola.gov). Go to departments, then One Stop Shop.

### **Contact Us - City of New Orleans –Bureau of Revenue:**

City of New Orleans, Special Events Unit  
Department of Finance, Bureau of Revenue  
Perdido St., Room 1W15  
LA 70112  
658-1656 or 504-658-1659  
8:00am-5:00pm (No Appointment Needed)

1300  
New Orleans,  
504-658-1645 or 504-  
Office Hours