

St. James Parish School Board
 Sales & Use Tax Department
 P.O. Box 368 Lutcher, LA 70071-0368
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 Email: salestax@sjpsb.org

TO AVOID PENALTIES, RETURN MUST BE TRANSMITTED ON OR BEFORE THE 20TH DAY FOLLOWING THE PERIOD COVERED

WARNING: DO NOT USE ANY OTHER TAXPAYER'S RETURN AS THIS WILL RESULT IN IMPROPER CREDIT.

Account Number _____
 Business Name _____
 Address _____
 City, State & Zip Code _____

CHANGE OF STATUS REPORT

Date Business Discontinued / Sold	Name of Purchaser
Business Location Change	Mailing Address Change
Change in Name of Business	Change in Business Type (Sole Proprietor, Corp., LLC, LLP, etc.)
Other:	
Signature of Preparer	Title of Preparer

COMPLETE ABOVE SECTION IF:

1. There has been a change in ownership.
2. There is a change in address.
3. Business has been discontinued.

State Tax ID# _____

Period Ending (Mo / Yr) _____

HOTEL / MOTEL SALES & USE TAX

In accordance with Louisiana Revised Statutes §47:301, §47:305 and §47:337

1	Gross Sales of Tangible Personal Property, Leases, Rentals, and Services as Reported to the State of Louisiana		
ALLOWABLE DEDUCTIONS			
2	Sales for Resale		
3	Cash Discounts, Sales Returns & Allowances		
4	Sales Delivered or Shipped Outside of St. James Parish		
5	Sales of Gasoline or Motor Fuels		
6	Sales to U.S. Government, State of LA & Its Political Subdivisions and Agencies		
7	Food Paid for with U.S.D.A. Food Stamps or WIC Vouchers		
OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)			
8			
9			
10			
11	Total Allowable Deductions (Lines 2 through 10)		
12	Adjusted Gross Sales (Line 1 minus Line 11)		
Use Proper Column(s)			
Important: Adjusted Gross Sales on Line 12 must be Broken Down to the Applicable Columns on Line 13 for Proper Distribution within the Parish. (Line 13 Columns A+B+C = Line 12)			
	Outside Incorporated Municipality Areas [A]	Town of Gramercy Incorporated Area [B]	Town of Lutcher Incorporated Area [C]
	3.5%	4.0%	4.5%
13	Adjusted Gross Sales in Each Jurisdiction		
14	Purchases Subject to Use Tax in Each Jurisdiction		
15	Total (Line 13 plus Line 14)		
16	Tax: Line 15 Col A x 3.5%; Line 15 Col B x 4.0%; Line 15 Col C x 4.5%		
17	Excess Tax Collected		
18	Total (Line 16 plus Line 17)		
19	Vendor's Compensation (1.5% of Line 18 if not Delinquent)		
20	Net Tax Due (Line 18 minus Line 19)		
21	Delinquent Penalty (5% of tax for each 30 days, not to exceed 25% aggregate)		
22	Interest (1% per month from due date until paid)		
23	Total Tax, Penalty, and Interest Due		
24	Tax Debit or Credit (Authorized Memo Must be Attached)		
25	Total Amount Due (Line 23 plus or minus Line 24)		
26	TOTAL HOTEL / MOTEL SALES & USE TAX DUE (Sum Columns A, B & C on Line 25) \$		

HOTEL / MOTEL OCCUPANCY TAX

Effective January 1, 2021 in accordance with Louisiana Revised Statute §33:4754.12 and Ordinance Number 20-01 of the River Parishes Tourist Commission, a tax of four percent (4%) is levied and imposed upon the rent or fee charged for the occupancy of all establishments meeting the criteria as set forth in Louisiana Revised Statute §33:4754.12[D][1][a] and §33:4754.12[D][1][b].

H1	Gross Rentals
H2	Allowable Deductions (Rentals made & paid for by the U.S. Government, State of LA & its Political Subdivisions)
H3	Taxable Rentals (Subtract Line H2 from Line H1)
H4	Occupancy Tax Due (Multiply Line H3 by 4%)
H5	Delinquent Penalty (5% of tax for each 30 days or fraction thereof of delinquency, not to exceed 25% in the aggregate)
H6	Interest (1% per month from due date until paid)
H7	TOTAL HOTEL / MOTEL OCCUPANCY TAX DUE (Sum Lines H4, H5 & H6) \$

MAKE REMITTANCE PAYABLE TO THE ST. JAMES PARISH SCHOOL BOARD (Line 26 + Line H7) \$

I declare under the penalties for filing false reports that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

SIGN HERE	SIGNATURE OF PREPARER OTHER THAN TAXPAYER
DATE	REVIEWED BY