



CADDO-SHREVEPORT

SALES AND USE TAX COMMISSION

Office of the Administrator

PHONE (318) 865-3312 – FAX (318) 865-1838



Important Changes to Local Sales Tax and Sales Tax Law in Caddo Parish

Effective April 1, 2022

The **Village of Hosston** approved an ordinance which levies a 1% Sales and Use Tax. The approved ordinance also adopts the exemption provided for under Louisiana Revised Statute 47:305.25B as set forth in Louisiana Revised Statute 47:305.25A. This provision allows for any political subdivision to exclude from “sales of tangible personal property” the first fifty-thousand dollars (\$50,000) of the sales price of farm equipment.

*The sale (delivery taken) of the qualifying equipment must take place inside the Village of Hosston.

VILLAGE OF HOSSTON

Ordinance No. 7 of 2021

An ordinance providing for the levy within the Village of Hosston, State of Louisiana, effective April 1, 2022, of a one percent (1%) sales and use tax (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services in said Village and for the assessment, collection, payment thereof and the dedication of the proceeds of said Tax and the purpose for which the proceeds of the Tax may be expended, said Tax having been authorized at a special election held in the Village on December 11, 2021.

SECTION 7. Exclusions and Exemptions.

Pursuant to the provisions of R.S. 47:305.25 B, the exemption for that portion of the sale price of farm equipment not in excess of fifty thousand dollars (\$50,000) as set forth in R.S. 47:305.25A shall apply to the Tax levied and authorized by this ordinance. Except as provided in the first sentence of this Section, the Governing Authority adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does this Governing Authority adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974. Included within the base of the Tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana, including the Act and that exemption set forth in the first sentence.

Phillip R. Jackson, Administrator

Publish Date: February 22, 2022

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NOTICE
EFFECTIVE APRIL 1, 2022

The Village of **HOSSTON** has levied a 1% Sales and Use Tax effective April 1, 2022. The tax is applicable to all taxable transactions occurring within the City Limits of the Village of Hosston. See below for the Sales and Use Tax Rates.

JURISDICTION	TOTAL RATE	STATE RATE	LOCAL RATE
Shreveport	9.05%	4.45%	4.60%
Vivian	9.80%	4.45%	5.35%
Oil City	9.80%	4.45%	5.35%
Mooringsport	9.80%	4.45%	5.35%
Greenwood	9.80%	4.45%	5.35%
Rodessa	9.80%	4.45%	5.35%
Blanchard	9.80%	4.45%	5.35%
Ida	10.80%	4.45%	6.35%
North Caddo Hospital Service District	8.80%	4.45%	4.35%
Balance of Parish	7.80%	4.45%	3.35%
Mall Economic Development District	10.05%	4.45%	5.60%
Caddo Fire District No. 1 (One)	8.80%	4.45%	4.35%
Caddo Fire District No. 3 (Three)	8.80%	4.45%	4.35%
Hosston	9.80%	4.45%	5.35%

**FORMS REFLECTING THE NEW JURISDICTION AND RATE
WILL BE MAILED / AVAILABLE ONLINE PRIOR TO MAY 1, 2022**

To File and Pay Online Visit: www.SalesTaxOnline.com

For Forms and other Information regarding sales tax visit www.LataOnline.org

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POST OFFICE BOX 104 – 3300 DEE STREET – SHREVEPORT, LA 71161

RATE BREAKDOWN
APRIL 1, 2022
SALES AND USE TAX IN CADDO PARISH

SALES OF MOVABLE PROPERTY DELIVERED AND TAXABLE SERVICES PERFORMED IN	TOTAL TAX RATE *	WHO LEVIES THE TAX							
		CADDO PARISH SCHOOL BOARD	LAW ENFORCEMENT DISTRICT OF CADDO	MUNICIPALITY (CITY, TOWN, OR VILLAGE)	SALES TAX DISTRICT # 1	N.CADDO HOSP. DISTRICT	MALL ECON DEV DISTRICT	FIRE DISTRICT NO. 1	FIRE DISTRICT NO. 3
SHREVEPORT (A)	4.60%	1.50%	0.35%	2.75%	N/A	N/A	N/A	N/A	N/A
VIVIAN (B)	5.35%	1.50%	0.35%	2.50%	N/A	1.00%	N/A	N/A	N/A
OIL CITY (C)	5.35%	1.50%	0.35%	1.00%	1.50%	1.00%	N/A	N/A	N/A
MOORINGSPORT (D)	5.35%	1.50%	0.35%	1.00%	1.50%	1.00%	N/A	N/A	N/A
GREENWOOD (E)	5.35%	1.50%	0.35%	1.00%	1.50%	N/A	N/A	N/A	1.00%
RODESSA (S)	5.35%	1.50%	0.35%	1.00%	1.50%	1.00%	N/A	N/A	N/A
BLANCHARD (U)	5.35%	1.50%	0.35%	1.00%	1.50%	N/A	N/A	1.00%	N/A
IDA (V)	6.35%	1.50%	0.35%	2.00%	1.50%	1.00%	N/A	N/A	N/A
N CADDO HOSP DIST (W)	4.35%	1.50%	0.35%	N/A	1.50%	1.00%	N/A	N/A	N/A
BALANCE OF CADDO (T)	3.35%	1.50%	0.35%	N/A	1.50%	N/A	N/A	N/A	N/A
MALL ECON DEV DIST (X)	5.60%	1.50%	0.35%	2.75%	N/A	N/A	1.00%	N/A	N/A
SHREVEPORT ONLY (G)	2.75%	N/A	N/A	2.75%	N/A	N/A	N/A	N/A	N/A
(CITY OF BOSSIER) (F-N)	1.85%	1.50%	0.35%	N/A	N/A	N/A	N/A	N/A	N/A
FIRE DISTRICT NO. 1 (Q)	4.35%	1.50%	0.35%	N/A	1.50%	N/A	N/A	1.00%	N/A
FIRE DISTRICT NO. 3 (Y)	4.35%	1.50%	0.35%	N/A	1.50%	N/A	N/A	N/A	1.00%
HOSSTON (O)	5.35%	1.50%	0.35%	1.00%	1.50%	1.00%	N/A	N/A	N/A

* FULLY TAXABLE SALES - CHECK WITH THE STATE OR THIS COMMISSION FOR APPLICABLE RATE
WHEN EXEMPTIONS OR EXCLUSIONS APPLY

N/A - TAX NOT APPLICABLE

() - SEE LOCAL REPORTING FORM FOR COLUMN