

Mailing Address:
P.O. Box 368
Lutcher, LA 70071-0368

St. James Parish School Board
Sales & Use Tax Department

Phone: (225) 258-4500, ext. 4551
Fax: (225) 258-8105
Email: salestax@sjpsb.org

TAX RETURN

THIS RETURN IS DUE ON THE 1st DAY OF THE MONTH FOLLOWING THE PERIOD COVERED BY THIS RETURN AND BECOMES DELINQUENT IF NOT POSTMARKED ON OR BEFORE THE 20th DAY.

ACCOUNT NUMBER: _____
BUSINESS NAME: _____
ADDRESS: _____
CITY, STATE ZIP CODE: _____

STATUS CHANGE: Complete this section if there are any updates to the business.	
Date Business Closed / Sold	
Name / Address of Purchaser	
New Mailing Address	
New Location Address	
Phone Number / Email Address	

MESSAGE TO ALL DEALERS: Act 11 of the 2024 Third Extraordinary Session of the Louisiana State Legislature **REPEALS** the St. James Parish vendor's compensation rate of one and one-half percent (1.5%) and requires all parishes to capture the sales and purchase amounts for prescription drugs and manufacturing machinery and equipment on the tax return effective for taxable periods beginning on or after January 1, 2025. **PLEASE USE THIS RETURN GOING FORWARD AND DISCARD ALL PREVIOUS VERSIONS TO ENSURE PROPER CALCULATION AND REMITTANCE OF TAXES DUE.**

STATE TAX ID NUMBER _____

FILING PERIOD (MONTH / YEAR) _____ 20_____

1	Gross Sales of Tangible Personal Property, Leases, Rentals & Services as Reported to the State of Louisiana			
ALLOWABLE DEDUCTIONS				
2	Sales for Resale or Further Processing (Resale Certificates on File)			
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	Sales of Food Paid with USDA Food Stamps (SNAP) or WIC Vouchers			
OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)				
8	Sales, Leases and Rentals by Dealers to St. James Parish Manufacturers (NAICS Code Sectors 31-33) Holding a VALID DIRECT PAY NUMBER issued by the State of Louisiana and St. James Parish School Board Sales & Use Tax Department (Direct Pay Permits on File)			
9				
10				
11	Total Allowable Deductions (Sum of 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 Itemized to the Applicable Columns on Line 13 for Proper Distribution within the Parish. (Line 13 Columns [A]+[B]+[C] = Line 12)		St. James Parish School Board, Council and Incorporated Towns		
		Outside Incorporated Municipality Areas [A] 3.50%	Town of Gramercy Incorporated Area [B] 4.00%	Town of Lutcher Incorporated Area [C] 4.50%
13	Adjusted Gross Sales in Each Jurisdiction (Total of Lines 13a+13b+13c):			
13a	Sales of Prescription Drugs & Qualifying Medical Devices - R.S. 47:305.2(A)			
13b	Sales of Manufacturing Machinery & Equipment - R.S. 47:305.5			
13c	All Other Taxable Sales			
14	Purchases Subject to Use Tax in Each Jurisdiction (Total of Lines 14a+14b+14c):			
14a	Purchases of Prescription Drugs & Qualifying Medical Devices - R.S. 47:305.2(A)			
14b	Purchases of Manufacturing Machinery & Equipment - R.S. 47:305.5			
14c	All Other Purchases Subject to Use Tax			
15	Total (Line 13 plus Line 14)			
16	Tax Due (Line 15 Col A x 3.50%; Line 15 Col B x 4.00%; Line 15 Col C x 4.50%)			
16a	Total Purchases, Leases or Rentals Included on Line 15 Subject to the Manufacturing Machinery & Equipment Exclusion for Businesses with NAICS Code 331111 - Iron & Steel Mills - Column A Only			
16b	St. James Parish Council MM&E Exclusion for Businesses with NAICS Code 331111 - Iron & Steel Mills (Col A Line 16a x 1.00%)			
16c	Net Tax Due (Line 16 minus Line 16b)			
17	Excess Tax Collected			
18	Total (Col A: Line 16c plus Line 17; Col B and C: Line 16 plus Line 17)			
19				
20				
21	Delinquent Penalty (5.00% of tax on Line 18 for each 30 days, not to exceed 25.00% aggregate)			
22	Interest (1.00% of tax on Line 18 per month from due date until paid)			
23	Total Tax, Penalty, and Interest Due (Lines 18 plus Line 21 plus Line 22)			
24	Tax Debit or Credit (Authorized Memo Must be Attached)			
25	Total Amount Due (Line 23 plus or minus Line 24)			
26	Remittance Attached (Sum of Line 25 Col A, B and C)	\$	Make Remittance Payable to St. James Parish School Board	
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 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.				
Date	Signature	Signature of Preparer Other Than Dealer	Reviewed By	

INSTRUCTIONS FOR COMPLETING THE PAPER VERSION OF THE SALES & USE TAX RETURN

<p align="center"><u>GENERAL INSTRUCTIONS</u></p> <p>1. All persons and dealers who are subject to the tax levied are required to file a tax return monthly, unless otherwise authorized. Returns are due on the 1st day of the month following the close of the period covered by the return and becomes delinquent if not postmarked on or before the 20th day.</p> <p>2. Care should be exercised to ensure that: (a) the correct period is entered in the upper right hand corner of the return; (b) the return is signed and dated by the appropriate company official; (c) a remittance for the exact amount of tax, penalty and interest accompanies the return; and (d) the return and remittance are placed in the mail.</p> <p align="center"><u>SPECIFIC INSTRUCTIONS</u></p> <p>Line 1. “Gross Sales,” means the total sales of tangible personal property, sales of certain taxable services, and gross receipts from leasing or renting tangible personal property as reported to the State of Louisiana.</p> <p>Line 2. Sales of tangible personal property, which is going to be resold by the purchaser, or sales of materials for further processing into articles of tangible personal property for resale are to be listed on Line 2. Dealers who purchase for either resale or further processing must provide the seller with a resale exemption certificate.</p> <p>Line 3. Cash discounts allowed by the seller and taken by the customer are allowed in the period claimed by the customer. Sales returns and allowances are allowed on returned merchandise on which the full sales price, including tax, has been returned to the customer. Repossession of property sold on an installment or credit basis is not allowed as a deduction from gross sales.</p> <p>Line 4. Enter the total sales delivered or shipped outside of St. James Parish and sales made in bona fide interstate or foreign commerce. In order to qualify as an allowable deduction, delivery must be made into another parish, state or country or to a common carrier for such purposes. Deductions taken on this line must be fully supported by shipping tickets, bills of lading or similar documents. This deduction does not apply to repair services performed in this Parish.</p> <p>Line 5. The gross sales of gasoline and other motor fuels are exempt from sales and use taxes.</p> <p>Line 6. Enter sales of tangible personal property to, or any services performed for the U.S. Government, State of Louisiana and its Political Subdivisions, and local Governmental Agencies.</p>	<p>Line 7. Sales of food paid for using USDA Food Stamps (SNAP) or WIC program vouchers are fully exempt from sales taxes.</p> <p>Line 8. Enter sales, leases and rentals of tangible personal property to St. James Parish Manufacturers (NAICS Code Sectors 31-33) who possess a valid Direct Pay Number / Permit issued by the State of Louisiana and the St. James Parish School Board Sales & Use Tax Department.</p> <p>Line 9, 10. Any other deductions authorized by law should be verified by reference to the law and regulation and properly identified.</p> <p>Line 11. Self-explanatory.</p> <p>Line 12. Self-explanatory.</p> <p>CHANGES TO LINES 13 AND 14: Act 11 of the 2024 Third Extraordinary Session of the Louisiana State Legislature requires all parishes to capture the sales and purchase amounts for prescription drugs and manufacturing machinery and equipment on the tax return effective for taxable periods beginning on or after January 1, 2025.</p> <p>Line 13. The Adjusted Gross Sales on Line 12 is distributed to each column in accordance to where the taxable transaction occurred. The sum of Columns A, B, & C on Line 13 should equal Line 12. Line 13 totals are further itemized and is the sum of Lines 13a + 13b + 13c for each jurisdiction:</p> <p>Line 13a – Enter Sales of Prescription Drugs & Qualifying Medical Devices Line 13b – Enter Sales of Manufacturing Machinery & Equipment Line 13c – Enter All Other Taxable Sales</p> <p>Line 14. A use tax is due on the cost of tangible personal property used, consumed, distributed or stored for use or consumption in the St. James Parish upon which St. James Parish sales tax has not been paid at the time of purchase. Also, include the cost of tangible personal property imported into this Parish from other taxing jurisdictions upon which a like and equal tax has not been paid. Line 14 totals are further itemized and is the sum of Lines 14a + 14b + 14c for each jurisdiction:</p> <p>Line 14a – Enter Purchases of Prescription Drugs & Qualifying Medical Devices Line 14b – Enter Purchases of Manufacturing Machinery & Equipment Line 14c – Enter All Other Purchases Subject to Use Tax</p> <p>Line 15. Self-explanatory.</p> <p>Line 16. Self-explanatory.</p>	<p>Line 16a. (Column A Only) List the total purchases, leases or rentals included on Line 15 subject to the Manufacturing Machinery & Equipment Exclusion. Only applies to businesses with NAICS Code 331111 – Iron & Steel Mills.</p> <p>Line 16b. (Column A Only) Multiply line 16a. by 1% to calculate the Manufacturing Machinery & Equipment exclusion amount.</p> <p>Line 16c. (Column A Only) Subtract line 16b from line 16.</p> <p>Line 17. In cases where the actual tax amount collected for each jurisdiction exceeds the tax amount due on Line 16, the excess shall be recorded on this line and included in your computations of the tax due.</p> <p>Line 18. Self-explanatory.</p> <p>Line 19. Vendor’s Compensation Repealed Effective January 1, 2025.</p> <p>Line 20. Self-explanatory.</p> <p>Line 21. A delinquent penalty of 5% for each month or fraction thereof is assessed on each delinquency and is increased by 5% on the 1st day of each month thereafter until paid to a maximum of 25%. A monthly return becomes delinquent on the 21st day of the month following the month covered by the return. A quarterly return becomes delinquent on the 21st day of the month following the calendar quarter covered by the tax return. For example, a return for the month of January would be subject to a 5% penalty on or after the 21st day of February, a 10% penalty on or after the 1st day of March, etc.</p> <p>Line 22. Interest at the rate of 1% per month or fraction thereof is due on all returns transmitted to this office after the 20th of the month in which due. The interest will increase by 1% on the 1st day of each month thereafter until the amount due is paid.</p> <p>Line 23. Self-explanatory.</p> <p>Line 24. Authorized debits or credits (as evidenced by an official memo) are to be recorded on this line.</p> <p>Line 25. Self-explanatory.</p> <p>Line 26. Total amount to be remitted. Add Line 25 Columns A, B & C and place total on Line 26. Please send remittance in the form of cashier’s check, personal check, or money order.</p> <p>MAKE CHECKS AND MONEY ORDERS PAYABLE TO THE ST. JAMES PARISH SCHOOL BOARD. PLEASE DO NOT SEND CASH THROUGH THE MAIL.</p>
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