

Lafourche Parish School Board
Sales and Use Tax Department

Physical Address 701 East 7th Street, Thibodaux, LA 70301
Remittance P.O. Box P. O. Box 669337, Dallas, TX 75266-9337
Phone (985) 446-4023
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MAKE CHECK PAYABLE TO REMITTANCE BOX
LAFOURCHE PARISH SCHOOL BOARD

SALES TAX DEPARTMENT
P. O. Box 669337
DALLAS, TX 75266-9337

Revised 01/2025 **USE ONLY FOR PERIOD AND LOCATION INDICATED ON FORM**

Parish Account # _____
Period Ending _____
Filing Status _____
State Account # _____
Taxpayer Name: _____
Taxpayer Address: _____
City, State, Zip: _____

1 Gross Sales of Tangible Personal Property, Leases, Rentals & Services reported to the State of Louisiana \$ _____

ALLOWABLE DEDUCTIONS

2 Sales for Resale _____
3 Cash Discounts, Returned Merchandise, Allowances _____
4 Sales Delivered Outside this Parish _____
5 Sales of Gasoline and Motor Fuels _____
6 Sales to US Gov't and State of Louisiana _____

OTHER DEDUCTIONS Authorized by Law (Itemized)

7 USDA Food Stamps or WIC Vouchers _____
8 Direct Pay Permit Sales _____
9 Other (Explain) _____
10 Other (Explain) _____
11 Allowable Deductions (sum of Line 2 thru line 10) _____
12 Adjusted Gross Sales (Line 1 less Line 11) \$ _____

Please check if final return **FINAL RETURN**

Date Business Closed _____
Date Business Sold _____
Name of New Owner _____
Address of New Owner _____

Comments _____

This return is DUE on the 1st day of the month following the period covered by this return and becomes DELINQUENT if not postmarked prior to the 21st day.

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

COMPUTATION OF SALES AND USE TAX

Taxing Jurisdiction Column:	North Unincorporated Area	Thibodaux	Lockport	South Unincorporated Area	Golden Meadow
	Domicile Code: 2911	Corporate Limits only 2901	Corporate Limits only 2902	2912	Corporate Limits only 2903
Column Tax Rate:	4.65%	5.35%	5.15%	5.40%	5.40%
13 Adjusted Gross Sales by Jurisdiction (Totals to line 12)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
14 Purchases Subject to Use Tax Each Jurisdiction	_____	_____	_____	_____	_____
15 Total Subject to Tax (line 13 plus line 14)	_____	_____	_____	_____	_____

*15a-c added as required by Act 11 of the 2024 Third Extraordinary Session of the Louisiana State Legislature. Acceptance of return is contingent on completion of these lines.

15a Sales & purchases of prescription drugs - R.S. 47:305.2(A)	_____	_____	_____	_____	_____
15b Sales & purchases of manufacturing machinery & equipment - R.S. 47:305.5	_____	_____	_____	_____	_____
15c All other taxable sales and purchases	_____	_____	_____	_____	_____
16 Tax Calculated (Multiply by % shown above by line 15)	_____	_____	_____	_____	_____
17 Excess Tax Collected, by location	_____	_____	_____	_____	_____
18 Total Tax (Line 16 plus Line 17)	_____	_____	_____	_____	_____

21 Penalty (5% per month late) Max-25%	_____	_____	_____	_____	_____
22 Interest (1% each month past due)	_____	_____	_____	_____	_____
23 Total Tax, Penalty & Interest (Sum of Line 18, 21 & 22)	_____	_____	_____	_____	_____
24 Tax Debit or Credit (Authorized Debit must be attached)	_____	_____	_____	_____	_____
25 Total Amount Due (Line 23 plus or minus line 24)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

26 REMITTANCE ATTACHED (Total of all Columns) \$ _____

AUTHORIZED SIGNATURE	DATE	TITLE	SIGNATURE OF PREPARER OTHER THAN TAXPAYER	DATE
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INSTRUCTIONS FOR LAFOURCHE PARISH SALES/USE TAX FORM

To file Lafourche Parish sales tax electronically, visit
Parish E-File (parishe-file.revenue.louisiana.gov)

Which Column?

The Lafourche Parish Sales and Use tax Authority collects tax for twelve taxing bodies within Lafourche Parish. The authorities and their effective rates are:

1.	Lafourche Parish School Board	2.4%		Lafourche Parish Council	
2.	Law Enforcement District One	1%	7.	Solid Waste District	3/10%
3.	Law Enforcement District	2/10%	8.	Road Sales Tax District	5/10%
4.	Town of Golden Meadow	1%	9.	South Lafourche Levee District	1%
5.	Town of Lockport	2%	10.	North Lafourche Levee District	.25%
6.	City of Thibodaux	2.5%	11.	Lafourche Parish Tourist Commission*	4%

*Tourist Commission Occupancy Taxes are reported on a separate form, and are payable by taxpayers who offer public sleeping spaces or rooms for rent.

Sales or rental/lease of tangible personal property are taxable where customer accepts delivery of the movable property. **Services that are taxable by law (i.e. repairs** are taxable where the service is performed **AND cleaning** are taxable where the customer accepts delivery). Some exceptions may apply.

When completing the sales tax return, it is very important to report sales tax under the correct column. This can be accomplished by asking the following questions:

- Did the taxable transaction take place within the corporate limits of Thibodaux, Lockport or Golden Meadow? If yes, those transactions would be reported as follows:

<u>Transactions within:</u>	<u>Domicile Code:</u>	<u>At the Rate of:</u>
City of Thibodaux	2901	5.35%
Town of Lockport	2902	5.15%
Town of Golden Meadow	2903	5.40%

Did the taxable transaction take place outside the city limits of Thibodaux, Lockport or Golden Meadow? If yes, then report the sale in the appropriate **Unincorporated Area. Domicile code 2911 – North Unincorporated Area** at a rate of **4.65%** or **domicile code 2912 – South Unincorporated Area** at a rate of **5.40%**. For assistance in determining which unincorporated area to report sales, taxpayers can call this office for support in determining the correct district(s) (985) 446-4023 between the hours of 7:30 a.m. to 11:30 a.m. and 12:30 p.m. to 4:00 p.m. The sale may be reported in only one column or a combination of columns based on geographical location.

Free Tax Rate Lookup Tool

Taxpayer's can also access the Louisiana Uniform Local Sales Tax Board's free sales tax rate lookup tool (<https://www.lulstb.com/>). Scroll down to "Free Tax Rate Lookup Tool." The Tax Rate Lookup Tool will provide State & Local sales tax rates, parish name, return column, vendor compensation rate, local interest rate, and local delinquency rate for any location in Louisiana by Geocode. Search by street address or latitude/longitude coordinates.

General Instructions:

- Corrections or changes in the name, and/or address information which appears printed on the face of this return should be made by lining through the incorrect information and by adding the correct information.
- 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 proper company official; (c) a remittance for the exact amount of tax, penalty and interest accompanies the return, please be sure that the **remittance amount (check or money order) matches the REMITTANCE ATTACHED** – on this form. Be Sure to add Line 25 in all columns across to arrive at the REMITTANCE ATTACHED. If there is a **Debit or Credit amount included on Line 24**, please be sure a copy of the debit or credit issued by this department is attached to the return. Debits or credits should not be taken unless there is a written memo from this office; and (d) the return and remittance are timely placed in the mail by the 20th day of the month following the close of the month being reported.
- The sum of each jurisdictions line 13 should equal Adjusted Gross Sales (Line 12)**
- Line 15 Total Subject to Tax is the sum of lines 13 and 14. For reporting purposes only, Lines 15 (a-c) please report the total of sales & purchases of (a) prescription drugs, (b) manufacturing machinery & equipment, and (c) all other taxable sales & purchases by column. The totals of Lines 15(a-c) should equal the number reported on Line 15 by column.

Sales tax revenues are distributed to governmental agencies on the basis of information supplied by taxpayers on tax reports. It is especially important to use the correct column on the report so as to properly indicate the jurisdiction that is entitled to the tax being remitted. The physical location and/or delivery activity are important factors in determining the proper column (s) in which to report taxable transactions.

If this is a **FINAL RETURN**, please fill in the information of date sold or closed, shown on the front of this form.

Please include the phone number of the person to contact if there are any questions. **Please do not staple checks to the Returns.**