ST. TAMMANY PARISH
SALES & USE TAX RETURN – Single Jurisdiction

BUSINESS NAME

ACCOUNT NUMBER

PERIOD ENDING

Remit Payments to:
TAX COLLECTOR – PARISH OF ST. TAMMANY
P.O. BOX 1189 • SLIDELL, LA 70459-1189
(985) 726-7777 • salestax@stpso.com

FILE ONLINE
https://parishe-file.revenue.louisiana.gov
or
www.salestaxonline.com

COMPUTATION OF SALES & USE TAX	JURISDICTION & RATE ⇨
1. GROSS SALES OF TANGIBLE PERSONAL PROPERTY, LEASES, RENTALS, & SERVICES AS REPORTED TO THE STATE OF LA	
ALLOWABLE DEDUCTIONS	
2. SALES FOR RESALE OR FURTHER PROCESSING	
3. CASH DISCOUNTS, SALES RETURNS & ALLOWANCES	
4. SALES DELIVERED OR SHIPPED OUTSIDE OF ST. TAMMANY	
5. SALES OF GASOLINE & MOTOR FUELS	
6. SALES TO TAX EXEMPT GOVERNMENT AGENCIES	
7. SALES OF FOOD PAID WITH USDA FOOD STAMPS OR WIC	
8.	
9.	
10.	
11. TOTAL ALLOWABLE DEDUCTIONS (Add Lines 2 thru 10)	
12. ADJUSTED GROSS SALES (Line 1 minus Line 11)	

COMPLETE SCHEDULE A BELOW TO CALCULATE ADJUSTED GROSS SALES & PURCHASES SUBJECT TO USE TAX (Lines 13 & 14)

SCHEDULE A – ITEMIZATION OF TAXABLE SALES & PURCHASES SUBJECT TO USE TAX	
1. SALES OF PRESCRIPTION DRUGS & QUALIFIED MEDICAL DEVICES - LA R.S.47:305.2(A)	
2. SALES OF MANUFACTURING MACHINERY & EQUIPMENT - LA R.S. 47:305.5	
3. ALL OTHER TAXABLE SALES	
4. TOTAL ADJUSTED GROSS SALES (Add Lines 1 thru 3; MUST equal Line 12) **(TRANSFER to Line 13)**	
5. PURCHASES SUBJECT TO USE TAX OF PRESCRIPTION DRUGS & QUALIFIED MEDICAL DEVICES - LA R.S.47:305.2(A)	
6. PURCHASES SUBJECT TO USE TAX OF MANUFACTURING MACHINERY & EQUIPMENT- LA R.S. 47:305.5	
7. ALL OTHER PURCHASES SUBJECT TO USE TAX	
8. TOTAL PURCHASES SUBJECT TO USE TAX (Add Lines 5 thru 7) **(TRANSFER to Line 14)**	

13. ADJUSTED GROSS SALES **(FROM Schedule A: Line 4)**	
14. PURCHASES SUBJECT TO USE TAX **(FROM Schedule A: Line 8)**	
15. TOTAL (Line 13 plus Line 14)	
16a. TAX DUE (Multiply Line 15 by the Tax Rate)	
16b. HOTEL/MOTEL/CAMPGROUND (Taxable rentals $_____ x 3%)	
16c. CIGARETTE PAPER TAX (Packs Sold _____ @ $1.25 per pack)	
16d. HOTEL OCCUPANCY (Occupied Rooms _____ @ $2.00 day/room)	
17. EXCESS TAX COLLECTED	
18. TOTAL TAX DUE (Add Lines 16a, 16b, 16c, 16d & 17)	
19. VENDOR'S COMPENSATION (1.1% of Line 18 if NOT delinquent)	
20. NET TAX DUE (Line 18 minus Line 19)	
21. PENALTY (5% of tax for each 30 days or fraction thereof, 25% MAX)	
22. INTEREST (1% per month calculated from date due until paid)	
23. TOTAL TAX, PENALTY, & INTEREST DUE (Add Lines 18, 21, & 22)	
24. TAX DEBIT OR CREDIT (Official Memo must be attached)	
25. TOTAL AMOUNT DUE (Line 23 plus or minus Line 24)	

CHANGE OF STATUS

DATE CLOSED/SOLD

NAME OF NEW OWNER (if applicable)

MAILING ADDRESS CHANGE

PHYSICAL ADDRESS CHANGE

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 completed return. If the return is prepared by a person other than this 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.

AUTHORIZED SIGNATURE

DATE

Tax Collector – Parish of St. Tammany
P.O. Box 1189
Slidell, LA 70459-1189

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INSTRUCTIONS

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

As of July 1, 1992, pursuant to Article VII, Section 3 of the Louisiana Constitution, the Sheriff became the single tax collector in St. Tammany Parish for all municipal and parish-based sales and use taxes.

For a breakdown of tax rates, please visit https://lataonline.org/for-taxpayers/city-to-parish-index/st-tammany/ .

Line 1	Gross Sales: Enter the total of tangible personal property sold inside and outside of St. Tammany Parish, gross proceeds from rental or leases of moveable property, and taxable services as listed in LA RS 47:301 (14). DO NOT INCLUDE TAX COLLECTED.
Line 2	Sales for Resale: The taxpayer must retain a copy of the re-seller's LDR Form R-1064 Louisiana Resale Certificate with the parish tax account number listed. If the re-seller is domiciled in St. Tammany Parish, the taxpayer must retain a copy of the re-seller's parish sales tax registration certificate, current parish/city occupational license, and parish exemption certificate (if applicable) and shall include only merchandise sold in the regular course of the purchaser's business.
Line 8 - 10	List other deductions as allowed by law for which a space is not specifically provided for elsewhere on this return. Include a description and reference the law or regulation in support of the deduction taken.

SCHEDULE A – ITEMIZATION OF TAXABLE SALES & PURCHASES SUBJECT TO USE TAX

Pursuant to Act No. 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature, all parishes are required to capture the sales amounts for prescription drugs and manufacturing machinery and equipment on their return per new language in LA R.S. 47:305 (G). Effective January 1, 2025, the single or central sales tax collector for each parish shall modify returns for reporting and remitting local sales and use tax to include the following:

(a) A separate line item for the sales of prescriptions drugs.

(b) A separate line item for the sales of manufacturing machinery and equipment

Schedule A - Line 5	Enter total amount of purchases of Prescription Drugs & Qualified Medical Devices used in the business where sales tax was not paid. If the vendor did not charge the full tax rate, the taxpayer will need to subtract the tax rate paid from the full tax rate to determine the incremental tax due. To calculate purchases subject to use tax, take the incremental tax due and divided by the full local sales tax rate.
Schedule A - Line 6	Enter total amount of purchases of Manufacturing Machinery & Equipment used in the business where sales tax was not paid. If the vendor did not charge the full tax rate, the taxpayer will need to subtract the tax rate paid from the full tax rate to determine the incremental tax due. To calculate purchases subject to use tax, take the incremental tax due and divided by the full local sales tax rate.
Schedule A - Line 7	Enter total amount of all other purchases used in the business where sales tax was not paid. If the vendor did not charge the full tax rate, the taxpayer will need to subtract the tax rate paid from the full tax rate to determine the incremental tax due. To calculate purchases subject to use tax, take the incremental tax due and divided by the full local sales tax rate.

Line 15	Total tax due. If no tax is due, you must file a zero return for the period.
Line 16b	Hotel/Motel/Campground Tax: All establishments that furnish 2 or more sleeping rooms to transient guests must collect and remit the tax. If this applies to your business, list your gross room rentals as indicated on the line then multiply 3% of that amount.
Line 16c	Cigarette Paper Tax: Every retailer selling cigarette papers is required to remit sales tax of $1.25 per pack.
Line 16d	Hotel Occupancy Tax: All establishments that furnish 2 or more sleeping rooms to transient guests in Wards 8 and 9 of St. Tammany Parish shall collect, or otherwise be liable for an Occupancy Tax of $2.00 per occupant day per room. The term "Occupant Day" shall mean each unit of time, not to exceed 24 hours, upon which an occupant is charged by the establishment for renting a single room, suite or dwelling unit.
Line 17	Excess tax collected: Any tax collected over the tax due.
Line 19	Vendor's Compensation: 1.1% of the tax due if NOT delinquent. Not applicable on filing periods of 1/1/2025 through 6/30/2025.
Line 21	Penalty: Multiply the tax due by 5% for each 30 days or fraction thereof of delinquency up to 25%. The penalty cutoff dates are the 21st of each month. For example, if we receive March's return on April 21st, the penalty owed is 5%; May 21st, the penalty is 10%; June 21st, 15%, etc., up to a maximum of 25%.
Line 22	Interest: The interest rate is 12% per year for any tax that becomes due on or after January 1, 2023 and 15% per year for any taxes that become due on or before December 31, 2022. Interest accrues on a daily basis using a 360-day year commencing the day that the return is 30 days past due. The due date is the first day of the month following the month for which the tax was collected. Using the example of a return for the month of March, on May 1st, interest for 31 days is owed; each successive day is another day's interest until paid. Calculate the interest by multiplying the tax times 12%, then dividing the results by 360, and then multiplying that result times the number of days late. For example, the amount of tax you owe for March is $1,149.27. It was "due" April 1st. It became delinquent on April 21st. You pay the tax due on May 11th. You must pay interest for 41 days which equals $15.71 (Tax x 12% divided by 360 x 41).