
PARISH OF RAPIDES

SALES AND USE TAX DEPARTMENT

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Statement of Position Permits for Produce Vendors

Permits, Licenses & Fees

LARS 3:3673 provides as follows:

Any trucker, farmer, or producer of fruits, vegetables, grains, or meats in this state, or any employee of such farmer or producer, may sell the produce or products in any quantities direct to any consumer in this state, whether roadside, at a farmers market, or other direct means, and no state, parochial, or municipal authority shall require the payment of any permit fee, license tax or fee, or inspection fee of any kind or character whatsoever. Any such person may sell the produce, whether raw or processed, and shall not be required to pay an occupational license tax.

LARS 47:359(C)(1) states that:

All peddlers, hawkers, itinerant vendors...shall obtain a license based on a fee not to exceed two hundred dollars provided that an itinerant vendor of agricultural products purchased directly from farmers or an itinerant vendor of seafood products who has either harvested the seafood himself or has purchased the seafood directly from commercial fishermen or shrimpers shall obtain a license based on a flat fee not to exceed one hundred dollars.

Rapides Parish Code of Ordinances Sec. 23-5 mirrors LARS 47:359(C)(1) and sets the license fee at two hundred dollars for all peddlers, hawkers & itinerant vendors and one hundred dollars for itinerant vendors of agricultural products and seafood.

Sales Taxes

LARS 47:305(A)(1) provides:

The gross proceeds derived from the sale in this state of livestock, poultry, and other farm products direct from the farm are exempted from the tax levied by taxing authorities, provided that such sales are made directly by the producers. When sales of livestock, poultry, and other farm products are made to consumers by any person other than the producer, they are not exempted from the tax imposed by taxing authorities.

In conclusion, farmers are provided exemption from licensing and from collection of sales taxes. However, their exemptions do not extend to vendors that purchase farm products for sale to the consumer.