
PARISH OF RAPIDES

SALES AND USE TAX DEPARTMENT

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Statement of Position

Sales Tax Collection & Occupational License Requirements at Publicly Owned Facilities

*Located in the City of Alexandria
or in the Unincorporated Areas of Rapides Parish*

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Sales Taxes

Exemption from Sales Taxes:

LA R.S. 39:468 provides for an exemption from state and local sales taxes on admissions to events held at a publicly owned facility. The exemption also extends to the sale of goods such as concessions or souvenirs at such event.

Taxable Sales – Exemption Not Applicable:

However, if the **primary purpose** of the event is the sale of goods or property, such as a trade show, gun & knife show, arts & craft show, or other retail event, then the exemption would not apply. Admissions to retail events would be taxable and vendors will be required to collect the appropriate rate of sales taxes on all retail sales.

Occupational License Taxes

Traveling Shows:

LA R.S. 47:359(H) requires each person operating a circus, carnival or other traveling show and each person or organization **sponsoring** a concert or other special event, including but not limited to a gun show, arts and crafts fairs and antique shows to obtain an occupational license. The license is a flat fee of \$250 and is good for a period of 10 consecutive days.

Peddlers & Itinerant Vendors:

LA R.S. 47:359(C) requires all peddlers, itinerant vendors, hawkers, and others who display merchandise on a temporary basis to obtain a license. The

license fee is a flat fee of \$200 per jurisdiction. These licenses expire December 31st of each year.

Rapides Parish and City of Alexandria local ordinances provide a special exemption from the peddler's license (Rapides Parish Ordinance 23-5.1 & City of Alexandria Ordinance Article II, Sec 10-24) for peddlers, itinerant vendors, hawkers and others who display merchandise on a temporary basis at trade shows, gun & knife shows, arts & crafts shows or other retail events held at publicly owned facilities. The exemption applies to shows held at publicly owned facilities on a temporary basis, not to exceed three consecutive days within the City of Alexandria and not to exceed three days in any one calendar year in the unincorporated areas of Rapides Parish.

Nonprofit Organizations

LA R.S. 47:360(C) provides an exemption from the occupational license requirements for nonprofit organizations that meet the requirements of R.S. 47:305.14 or as long as the entire proceeds less reasonable expenses are used for charitable, educational or religious purposes. Organizations such as the Shrine Club, Amicus Club and Rapides Parish Fair Board would be exempt from the requirements of LA R.S. 47:359(H) and would not need a license.

Applicable Sales & Use Tax Statutes

LA R.S 39:468 Tax Exemption, Publicly-Owned Facility

Any event, activity, or enterprise, or the right of admission thereto, conducted in any publicly-owned facility owned and operated by or for the state, or any of its agencies, boards, or commissions, or by any political subdivision, or any sale, service, or other transaction occurring in such facility or on the publicly-owned property on which the facility is located, including without limitation the sale of admission tickets to events, activities, or enterprises, wherever sold; parking; and tours of the facility shall be exempt from all present and future taxes levied by the state including but not limited to the sales, use, amusement, or any other tax; provided, however, that such exemption shall not apply unless the local taxing authority first exempts from any tax levied by that authority such events, activities, enterprises, sales, services, or other transaction occurring within all publicly-owned facilities within the

jurisdiction of said local taxing authority. However, this exemption shall not extend to any sale of goods or other tangible personal property at a trade show or other event at which the sale of such goods or property is the primary purpose of the show or event.

LA R.S 47:305.14 Exclusions and Exemptions, Nonprofit Organizations

A. (1) The sales and use taxes imposed by taxing authorities shall not apply to sales of tangible personal property at, or admission charges for, outside gate admissions to, or parking fees associated with, events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious organizations, which are nonprofit, when the entire proceeds, except for necessary expenses such as fees paid for guest speakers, chair and table rentals, and food and beverage utility related items connected therewith, are used for educational, charitable, religious, or historical restoration purposes, including the furtherance of the civic, educational, historical, charitable, fraternal, or religious purpose of the organization. In addition, newspapers published in this state by religious organizations shall also be exempt from such taxes, provided that the price paid for the newspaper or a subscription to the newspaper does not exceed the cost to publish such newspaper.

(2) The exemption provided herein shall not apply to any event intended to yield a profit to the promoter or to any individual contracted to provide services or equipment, or both, for the event.

(3) This Section shall not be construed to exempt any organization or activity from the payment of sales or use taxes otherwise required by law to be made on purchases made by these organizations.

(4) This Section shall not be construed to exempt regular commercial ventures of any type such as bookstores, restaurants, gift shops, commercial flea markets, and similar activities that are sponsored by organizations qualifying hereunder which are in competition with retail merchants. However, the exemption provided in this Section shall apply to thrift shops located on military installations, the operation of which is deemed to be an "event" for purposes of this exemption.

(5) Notwithstanding any other provision of law to the contrary, for purposes of state and political subdivision sales and use tax, "sales and use" shall not

mean the purchase of tangible personal property or taxable services, by nonprofit literacy organizations in compliance with the court order from the Dodd Brumfield decision and [Section 501\(c\)\(3\) of the Internal Revenue Code](#), limited to books, workbooks, computers, computer software, films, videos and audio tapes.

B. This sponsorship of any event by any organization applying for an exemption hereunder must be genuine. Sponsorship will not be genuine in any case in which exemption from taxation is a major consideration leading to such sponsorship.

C. An exemption certificate must be obtained from the collector of revenue, under such regulations as he shall prescribe, in order for nonprofit organizations to qualify for the exemption provided in this section.

In the event the collector of revenue denies tax exempt status under this section, the organization may appeal such ruling to the Louisiana Board of Tax Appeals, which may overrule the collector of revenue and grant tax exempt status if the Louisiana Board of Tax Appeals determines that the denial of tax exempt status by the collector of revenue was arbitrary, capricious or unreasonable.

Provided however, that any organization which endorses any candidate for political office or otherwise is involved in political activities shall not be eligible for the exemption herein provided.

D. Notwithstanding any other provision of law to the contrary, the proper venue in any proceeding to determine the tax exempt status under the provisions of this Section shall be the parish in which the activity for which the tax exempt status is claimed took place, or any parish in which the taxpayer has a corporate presence, to be determined at the discretion of the taxpayer.

Applicable Occupational License Tax Statutes

LA R.S 47:359(C) Peddlers and Itinerant Vendors

(1) All peddlers, hawkers, itinerant vendors, and every person who displays samples, models, goods, wares, or merchandise on a temporary basis in any

hotel, motel, store, storehouse, house, vehicle, or any other place, for the purpose of securing orders for the retail sale of such goods, wares, or the like kind or quality, either for immediate or future delivery 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.

(2) This Section does not apply to the following classes: those persons making house-to-house or personal calls displaying samples and taking orders for shipment directly from the manufacturer; those persons making a business call or visit upon the verbal or written invitation of the inhabitant of the premises; those persons, or their representatives, engaged in the business of selling at wholesale, from a fixed place of business in this state, to licensed retail dealers; and vendors, or their agents or vendors, or their agents or representatives, in the sale or delivery of petroleum products when drawn, conveyed, and distributed from a stock maintained at a warehouse, distributing station, or established place of business.

(3) Parochial and municipal officers shall require all peddlers to exhibit their occupational license. The license shall indicate thereon the motor vehicle license number. They shall seize the merchandise and any vehicle or other conveyance used by the peddler to peddle the same, if the peddler fails or refuses to exhibit his license. All property seized shall be turned over to a court of competent jurisdiction, to be sold according to law, to satisfy the license due and enforce the privilege therefor. The rights of the holder of a chattel mortgage note or any vehicle seized shall not be affected or prejudiced as a result of the seizure.

(4) Whoever shall sell goods, wares, and merchandise as a peddler without first obtaining the license herein required shall be guilty of a misdemeanor and upon conviction shall be fined not less than five hundred dollars or shall be imprisoned not more than sixty days, or both.

LA R.S 47:359(H) Circuses, Concerts, Carnivals and Special Events

For each person **operating** a circus, carnival, or other traveling show, and for each **person or organization sponsoring** a concert or other special event, including but not limited to gun shows, arts and crafts fairs, and antique shows, a license based on a flat fee of **two hundred fifty dollars** shall be required. This license shall be issued by the parish or municipality in which the event is located and shall be good for a period of **ten days**. Should the person or organization move the circus, concert, or other event to another jurisdiction in the state, a new license shall be required by that jurisdiction.

LA R.S 47:360(C) Nonprofit Organizations

(1) The occupational license tax required by this Chapter shall not apply to those qualified nonprofit organizations which are exempt from the collection of sales and use taxes under the provisions of R.S. 47:305.14 or from the payment of federal income taxes under the applicable provisions of the Internal Revenue Code.

(2) This Subsection shall not be construed to exempt museums, menageries, circuses, or other traveling shows from the license required by R.S. 47:359(H) unless all of the proceeds from such shows are used for charitable, educational, or religious purposes of the sponsoring qualified nonprofit organizations. It is the intention of this Subsection to exempt such traveling shows where its entire proceeds, except for necessary expenses connected therewith, are used for the charitable, educational, and religious purposes of the sponsoring qualified nonprofit organization.

Applicable Local Ordinances

Rapides Parish Ordinance Sec. 23-5.1 –Exemption from divisions for special events

The provisions of this division shall not apply to peddlers, hawkers, itinerant vendors, and any person who displays samples, models, goods, wares, or merchandise on a temporary basis, **NOT TO EXCEED THREE (3) DAYS IN ANY ONE (1) CALENDAR YEAR** for the purpose of securing orders for the retail sale of such goods, wares, or the like kind and quality, either for immediate or future delivery in any publicly owned building or facility, not

including public streets, highways or rights-of-way, including but not limited to the Harold Miles Park, the Beagle Club, the Cotile Recreation Area Park, the Indian Creek Recreation Park, or the Kincaid Lake Recreation Park.

Summary: Retail events at public facilities in the parish are exempt from a \$250.00 license for 3 days in a calendar year. If vendor participates in event(s) for more than 3 days, a \$250.00 license is required. Entertainment events are subject to the \$250.00 license.

City of Alexandria Ordinance Article II – Sec. 10-24 License exemption

The occupational license required by section 10-23 (Peddlers License), to be effective on January 1, 1988, shall not apply to peddlers, hawkers, itinerate vendors, and any person who displays samples, models, goods, wares, or merchandise on a temporary basis, not to **EXCEED THREE (3) DAYS**, for the purpose of securing orders for the retail sale of such goods, wares, or the like kind or quality, either for immediate or future delivery in any publicly owned building including, but not limited to, the Rapides Parish Coliseum and Exhibition Hall; the Alexandria Convention Hall; Farmers Market; Harold Miles Park; or the Beagle Club; nor any hotel or motel when the purpose is for a convention or exhibition.

Summary: Retail events at public facilities in the City of Alexandria are exempt from a \$250.00 license if the event does not exceed 3 days. If vendor participates in event for more than 3 days, a \$250.00 license is required. Entertainment events are subject to the \$250.00 license.