



NEW ORLEANS EVENT

All vendors or exhibitors at the Barrett-Jackson New Orleans event - whether they are Louisiana residents/entities or not -- must register with the Louisiana Department of Revenue and the City of New Orleans for each tax type that they will collect or for any tax that they are required to pay. All retailers participating in the event must also have a Louisiana sales tax account or one will be provided at the event by Louisiana Sales Tax Agents. The following pages provides information on the requirements and will help guide you through the process.

Tax Application for The State of Louisiana (page 2-6) & City of New Orleans (page 7-9)

FOR QUESTIONS PLEASE SEE (pages 11-18):

FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES
ASSOCIATED WITH SPECIAL VENTS/CONVENTIONS

Application for Louisiana Revenue Account Number

Form R-16019

(see page 3 for application & page 4-6 for app. instructions)

All vendors - whether they are Louisiana residents/entities or not must register with the Louisiana Department of Revenue for each tax type that they will collect or for any tax that they are required to pay. All retailers participating in the Special Event must have a Louisiana sales tax account or one will be provided at the event by our Sales Tax Agents.

The fastest way to obtain a Louisiana sales tax account number is to apply online using the LDR Online Business Registration application (<https://revenue.louisiana.gov/Businesses/BusinessRegistration>)

OR

You may download Form R-16019 the Application for Louisiana Revenue Account Number from our website (<https://revenue.louisiana.gov/>)

On line 18 of the form “Description of business”, please also indicate that the business is for a Special Event.

Once this application is complete, you can:

- **E-mail** the application to special.events@la.gov
- **Mail to:**
Louisiana Department of Revenue
PO Box 201
Baton Rouge, LA 70821-0201
- **Hand Deliver to:**
Louisiana Department of Revenue
1450 Poydras Street, Suite 800
New Orleans, LA 70112-0800
- **Fax to 225-923-4066 - Attention Special Events**

This completed application should be received by the State of Louisiana no later than September 1, 2023

The current tax rate for the State of Louisiana is 4.45%

**Application for Louisiana Revenue Account Number**

P.O. Box 201
Baton Rouge, LA 70821-0201
(225) 219-7318

For office use only.

Date of application _____

- 1. A. Sales/ Use**
- ☐ Louisiana General Sales Tax
- ☐ Statewide Hotel/Motel
- ☐ Jefferson Parish Hotel/Motel
- ☐ Orleans Parish Hotel/Motel
- ☐ Orleans Parish Restaurant
- ☐ N.O. Airport Food Establishments
- ☐ Motor Vehicle Lessors/Rentors
- B. ☐ Withholding**
- C. ☐ Vehicle Rental Excise**
- D. ☐ Severance**
- E. Oil and Gas Classification**
- ☐ Taxpayer Only
- ☐ Producer Only
- ☐ Producer/Taxpayer
- F. ☐ Other**

- 2. Reason for applying**
- A. ☐ Started new business
- B. ☐ Purchased ongoing business: Name of previous owner _____
- C. ☐ Other (specify) _____

- 3. Indicate the account number you use for each tax filed with the Louisiana Department of Revenue.**

LA Corp. Tax Number	None <input type="checkbox"/>	LA Sales Tax Number	None <input type="checkbox"/>	LA Excise Taxes Number	None <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LA Withholding Tax Number	None <input type="checkbox"/>	LA Severance Tax Number	None <input type="checkbox"/>	LA Natural Resource Number	None <input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- 4. A. Legal name(s)** _____
- B. Trade name of business** _____ **Telephone** _____

- 5. A. Business location address (NO P.O. Box or General Delivery)** _____
- B. City and state** _____ **C. ZIP** _____

- 6. A. Address for receiving tax forms and correspondence (If same location, write "same".)** _____
- B. _____** **C. _____** **D. _____** **E. ☐ Additional mailing address(es) attached**
- City and State ZIP Telephone

- 7. Type of organization:** A. ☐ Individual B. ☐ Partnership C. ☐ Corporation D. ☐ Governmental E. ☐ Nonprofit F. ☐ Other

- 8. U.S. NAICS Code (required)**
- 9. Federal Employer ID Number** ☐ None

- 10. If sole owner (individual): Name** _____ **SSN**
- Home address** _____ **Telephone** _____

- 11. If corporation or partnership: name, title, Social Security Number, home address, and telephone number of officers or partners**
- | | | | | | | | | | |
|---------|-------|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Name | Title | SSN | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Address | | Telephone | _____ | | | | | | |
| Name | Title | SSN | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Address | | Telephone | _____ | | | | | | |

- 12. A. Louisiana Charter Number (if known)** _____ **B. State of incorporation (if not Louisiana)** _____

- 13. Permits -Sellers of liquor, beer, or wine (wholesale or retail), must obtain a permit from the Office of Alcohol and Tobacco Control. A permit from the Louisiana State Police Gaming Division must be obtained by sellers of lottery tickets or operators of video poker games. Indicate permit number(s) that you currently hold.**

- A. Lottery Permit Number** _____ **B. Expiration Month/Year** _____
- Alcohol Permit Number** _____ **Expiration Month/Year** _____
- VPD Permit Number** _____ **Expiration Month/Year** _____

- 14. A. Corporation Income/Franchise: Date charter filed with Louisiana Secretary of State**
- | | | | | | |
|----------------------|----------------------|----------------------|--------------------------|--------------------------|--------------------------|
| Mo. | Day | Yr. | Domestic | Foreign | Fiscal Month |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
- 15. Sales or Use Tax: Date business begins sales operations from this location**
- | | | |
|----------------------|----------------------|----------------------|
| Mo. | Day | Yr. |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
- 16. Withholding Tax: (See instructions.) Select filing frequency. ☐ quarterly ☐ monthly ☐ semi-monthly**
- | | | |
|----------------------|----------------------|----------------------|
| Mo. | Day | Yr. |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
- 17. Severance Tax: Select filing frequency. ☐ quarterly ☐ monthly ☐ 45-day**
- | | | |
|----------------------|----------------------|----------------------|
| Mo. | Day | Yr. |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
- 18. Description of business: (required)**

I affirm that the information given on this application is true and correct.

Signature of applicant

Title

Signature of preparer

Date (mm/dd/yyyy)



1500



Instructions for Application for Louisiana Revenue Account Number

Note: Corporations that are already registered with the Louisiana Secretary of State (except for Limited Liability Companies) will automatically be given a Corporation Income and Franchise Tax (CIFT) account number, and do not need to fill out this form to obtain a CIFT account number.

Any corporation not yet registered with the Louisiana Secretary of State's Office wanting to obtain only a Corporate Income and Franchise Tax account, and all businesses registering for any tax type must complete this form to be properly registered.

1. Tax registration selection – Mark the appropriate box(es) to indicate the tax(es) for which you are requesting an account number.

A. Sales/Use – Applicants may need to select more than one box.

- Louisiana General Sales Tax – for general business
- Statewide Hotel/Motel – for hotels/motels not in Jefferson or Orleans Parishes
- Jefferson Parish Hotel/Motel – for hotels/motels located in Jefferson Parish
- Orleans Parish Hotel/Motel – for hotels/motels located in Orleans Parish
- Orleans Parish Restaurant – for restaurants located in Orleans Parish
- N.O. Airport Food Establishments – for food establishments located in New Orleans Airport(s)
- Motor Vehicle Lessors/Rentors

B. Withholding – Mark this box if you employ one or more persons at a salary of \$375 per month or more.

C. Vehicle Rental Excise – Any business that rents automobiles, vans, light trucks, or any other motor vehicle that is rated for fewer than 9 passengers, wherein the rental duration is 29 days or less, is subject to the Vehicle Rental Excise Tax.

D. Severance – Mark this box if you remove natural resources (e.g., timber, minerals, oil, and/or gas) from the soil or water.

E. Oil and Gas Classification – Mark the appropriate box if you are registering for one of the Oil and Gas Severance account types listed.

F. Other – Mark this box if either:

- Your business activity (e.g., alcohol, beer, or hazardous waste) was not covered in Categories A through E.
- Your corporation is not registered with the Louisiana Secretary of State, and you wish to register for only Corporate Income and Franchise Tax.

2. Reason for applying – Mark the appropriate box to indicate the reason you are applying for a tax account number.

A. Started new business – Mark this box if you are starting a new business and applying for any tax account for the first time.

B. Purchased ongoing business – Mark this box if you purchased or came into possession of 90% or more of the assets of another business or received the right to continue to operate the entire trade of business of another. Also, enter the name(s) of the previous owner(s).

C. Other (specify) – Mark this box if any of the following apply to your business:

- A change in business structure
 - Business owned by an individual is now being registered as a partnership for which the individual owner is one of the partners
 - Business owned by a partnership and one of the partners is now the individual owner of the business
 - Business owned by a partnership that is adding or deleting one or more partners
 - Business ownership transferred from one spouse to the other who remains legally married and lives within the **community property state of Louisiana**
 - Business ownership name correction due to misspelling or change of marital status
 - Business is incorporated and is changing to an LLC (Limited Liability Company) and will retain the same Federal Identification Number
- Business acquired by gift, trust, etc.

3. **Indicate the account number you use for each tax filed with the Louisiana Department of Revenue.** – If you currently have a Louisiana Account Number for any of the above taxes, enter the account number(s) in the spaces provided. If you do not presently have an account number for one or more of the above taxes, mark “None” for each unregistered tax.
4. **Names under which the business is registered**
 - A. **Legal name(s)** – The person(s) or corporation under whose name this business is to be registered. Enter a name followed by your designator indicating the type of business entity.
 - Proprietors’ individual full legal name only
 - For businesses not owned by sole proprietors, enter the full, legal name of the business/corporation followed by your designator indicating the type of business entity:
 - Inc., Corp., Co., Ltd. – designators for corporations
 - LLC – designator for Limited Liability Companies
 - LP – designator for Limited Partnership
 - LLP – designator for Limited Liability Partnership
 - B. **Trade name of business** – An alternative name may be provided if one is utilized by your business in its daily operation. Enter the 10-digit business telephone number.
5. **Business location address** – Enter the complete physical address including street, city, state, and ZIP code in which your business is geographically located, regardless of where you received your mail. A Post Office Box or General Delivery should not be used as the location address. If there is no physical address, the physical home address of the proprietor, officer, or partner shown on Line 4 should be used.
6. **Mailing address** – Enter the address where all correspondence, including tax returns, certificates, and other related communications are mailed. You may select a different mailing address for each tax by marking Box 6E and attaching a separate sheet to your application indicating tax type and corresponding mailing address. Enter the 10-digit telephone number.
7. **Type of organization** – Mark the appropriate box to indicate the type of business entity.
 - A. **Individual** – Mark this box for businesses operated as sole proprietorships.
 - B. **Partnership** – Mark this box for legal entities sanctioned by state law as a partnership, and have met the filing requirements of the Louisiana Secretary of State.
 - C. **Corporations** – Mark this box for legal entities sanctioned by state law as a corporation and have met the requirements of the Louisiana Secretary of State.
 - D. **Governmental** – Mark this box for entities that have been created by a municipal, state, or federal government. Indicate on Line 7D if you are a parish, school district, or related entity such as a hospital or library.
 - E. **Nonprofit** – Mark this box for entities that conform to Federal IRS regulations for determining a nonprofit organization. Indicate on the line provided if organized for religious, scientific, humane, fraternal, or other purposes.
 - F. **Other** – Mark this box if boxes A through E are not applicable.
8. **U. S. NAICS code** – A United States North American Industry Classification System (NAICS) code is required on all applications. A NAICS code should be selected that most closely describes your dominant business activity. Selection of your business code may be obtained from the North American Industry Classification website at www.naics.com. If your business has a Federal Employer Identification Number (FEIN), a NAICS code may have been assigned and may be found on the tax return under “Business Code”. If your business is currently registered for unemployment taxes with the Louisiana Workforce Commission (LWC), then a NAICS code has already been assigned to your business. Please contact the Louisiana Workforce Commission at (225) 342-3160 for information about your NAICS code only if your company is currently registered for unemployment taxes with LWC.
9. **Federal employee ID number** – You are required by the Internal Revenue Service to obtain a Federal Employer Identification Number if you are a sole proprietor with at least one employee, your business is a partnership, corporation, or a nonprofit organization. Enter your assigned Federal Employer Identification Number in the space provided. Mark “None” if you do not have an assigned number. Note: A number must be obtained from your local IRS and please provide this number to the Department.
10. **If sole owner (individual)** – If you are a sole proprietor requesting an account number, enter your full name, Social Security Number, home address, and your 10- digit daytime telephone number.

- 11. Corporations or partnerships** – If the entity being registered is a corporation or partnership, enter the name(s), Social Security Number(s), home address(es), and telephone number(s) of all officers and partners. Additional sheets may be attached if needed to complete this information.
- 12. Louisiana charter number and state of incorporation**
- A. Louisiana charter number** – Corporations incorporated in the State of Louisiana should enter their Louisiana Charter Number in the space provided.
- B. State of incorporation** – Enter the state of incorporation if outside Louisiana.
- 13. Permits and expirations** – Enter permit numbers and corresponding expiration dates for permits acquired from the Office of Alcohol and Tobacco Control (ATC) and the Louisiana State Police Gaming Division.
- 14. Corporation Income/Franchise** – Corporations seeking an account number must list the date the charter was filed with the Louisiana Secretary of State, and indicate if the corporation is domestic (chartered in Louisiana) or foreign (chartered outside of Louisiana). Corporations using accounting years that do not end at the end of the calendar year must enter the month in which their accounting period ends in Box 14C.
- 15. Sales or Use Tax** – Enter the date in which the business begins sales operations from this location. This would be either the starting date of a new business, or the date on which activities subject to sales tax began. If the business has not opened, or activities subject to sales tax have not begun, enter the anticipated starting date.
- 16. Withholding Tax** – If you employ one or more persons at a salary of \$375 per month or more, you must register for Louisiana Withholding tax. Enter the date for which the business became or will become liable for Louisiana Withholding tax. Select the filing frequency based on the minimum criteria shown in the table below. Unless specified on the application, all new withholding accounts are registered to file on a quarterly basis. You may register as a more frequent filer if desired.

Filing Frequency	Total monthly LA income withholdings from all employees
Quarterly	Less than \$500/month
Monthly	At least \$500/month, but less than \$2,000/month
Semi-monthly	At least \$2,000/month or more

- 17. Severance tax** – Enter the date that your business began activities making it liable for Louisiana Severance Tax. Select the appropriate filing frequency. Only Oilfield Restoration applicants should select “quarterly.” Oil, timber, mineral, and gas applicants should select “monthly.” Applicants applying for a gas account number with monthly tax liabilities in excess of \$100,000 should select 45 days.
- 18. Description of business** – Provide a brief description of the business’ purpose or activities at this location. The description must be formatted as shown in the following examples:
- Trade** – State type of sales and principal line of goods sold; i.e. retail workmen’s clothing, wholesale petroleum-bulk station, retail hardware, or manufacturer’s representative for oil machinery.
- Manufacturing** – State type of establishment operated and the principal products manufactured.
- Contract construction** – State whether general contractor and type of work normally performed, i.e. general contractor for highway or electrical subcontractor.
- Governmental** – State type of governmental organization or relationship to such entity.
- Other** – State the exact type of business operated; i.e. farm, labor union, Motion Picture Theater, real estate agent, rental or coin operated vending machines, investment club, advertising agency, or trust.
- Nonprofit** – State whether organized for religious, charitable, scientific, literary, educational, or humane purposes, and then state principal activity; i.e. charitable organization-hospital, or educational- school for the blind.

Note: You must sign and date your application. If someone else prepared your application, the preparer must also sign in the appropriate space.
 Mail the application to the Louisiana Department of Revenue, Taxpayer Services Division, P.O. Box 4998, Baton Rouge, LA 70821-4998.

Application for City of New Orleans – Vendor

“Supplement A”

See page 8-9 for application.

All vendors - Must register with the City of New Orleans.

This completed application should be forwarded and received by the City of New Orleans no later than September 1, 2023 to:

Special Events Unit of City Hall
1300 Perdido St., Room 1W15
New Orleans, LA 70112

Once received the application processing time may take up three weeks.

City of New Orleans will collect any taxes due for the event on-site

The current tax rate for the City of New Orleans is 5%.



Special Event
Related



Date	_____
Tracking Number	_____

SPECIAL EVENT PROMOTER/VENDOR

SUPPLEMENT A

THIS APPLICATION MUST BE SUBMITTED ALONG WITH THE MASTER SPECIAL EVENT APPLICATION

Choose your application type

- ☐ Promoter (list of vendors must be attached)
☐ Stationary Vendor (verification of participation from promoter must be attached)

APPLICANT CONTACT INFORMATION

Name _____ Title _____
Address _____ City _____ State ____ Zip _____
Phone _____ Email _____

BUSINESS INFORMATION

Trade Name _____	Legal Type of Business	Tax Status
Tax ID/EIN # _____	<input type="radio"/> Sole Proprietor (Individual)	<input type="radio"/> For Profit
Legal Name _____	<input type="radio"/> Partnership <input type="radio"/> LLC <input type="radio"/> LLP	<input type="radio"/> Not for Profit
Business Location _____	<input type="radio"/> Corporation <input type="radio"/> Other	
City _____ State ____ Zip _____	Phone _____	
Mailing Address _____		
City _____ State ____ Zip _____	Email _____	

BUSINESS OWNER/OFFICER INFORMATION

Name _____ Title _____
Address _____ City _____ State ____ Zip _____
Phone _____ Email _____ DOB _____ Gender ☐ Male ☐ Female
Driver's Lic. No. _____ License State ____ SSN _____ Place of Birth _____

Name _____ Title _____
Address _____ City _____ State ____ Zip _____
Phone _____ Email _____ DOB _____ Gender ☐ Male ☐ Female
Driver's Lic. No. _____ License State ____ SSN _____ Place of Birth _____

Name _____ Title _____
Address _____ City _____ State ____ Zip _____
Phone _____ Email _____ DOB _____ Gender ☐ Male ☐ Female
Driver's Lic. No. _____ License State ____ SSN _____ Place of Birth _____



Special Event
Related



Date _____
Tracking Number _____

SPECIAL EVENT PROMOTER/VENDOR

SUPPLEMENT A

DESCRIPTION OF GOODS AND ADVERTISING

Describe the nature, character and quantity of the goods, wares or merchandise to be sold at retail or offered for sale at retail in the city and the value of such goods.

Describe the nature and character of the advertising to be done in order to attract customers.

PROMOTER PERMITS			ALCOHOL PERMITS		
Occupational License (required for all Promoters)	For Profit \$ 250.25	Non-Profit \$125.25	Special event alcoholic beverage permits can only be obtained by non-profit organizations or businesses with existing yearround ABO licenses at their brick and mortar locations.		
<input type="radio"/> Promoter Permit (Exhibition)	\$ 250.25	\$125.25	Alcoholic Beverage Processing Fee	For Profit \$200 Plus	Non-Profit \$100
<input type="radio"/> Promoter Permit (Event with Sales)	\$ 500.25	\$ 0.00	<input type="radio"/> Beer Sales	\$ 50	\$ 25
<input type="radio"/> Promoter Permit (Sport)	\$1000.25	\$ 0.00	<input type="radio"/> Wine & Liquor sales	\$ 50	\$ 25
\$10,000 Performance Bond is required if a for profit promoter will have 3 or more vendors participating			<input type="radio"/> Beer, Wine, and Liquor	\$100	\$ 50
VENDOR PERMITS			ENTERTAINMENT/FAIRS/SHOWS		
<ul style="list-style-type: none">Stationary/Trade Show Vendor Occupational License \$50.00			An additional license is required for the operation of a circus, carnival, concert, or other special event, including but not limited to gun shows, arts and crafts fairs, and antique shows. <input type="radio"/> Temporary Entertainment For Profit: \$250.25 Non-Profit \$125.25		

3 BUSINESS REFERENCES (REQUIRED FOR PROMOTERS ONLY)

Name _____ Phone _____

Address _____ City _____ State _____ Zip _____

Name _____ Phone _____

Address _____ City _____ State _____ Zip _____

Name _____ Phone _____

Address _____ City _____ State _____ Zip _____

SIGNATURES INDICATE LICENSE/PERMIT APPLIED FOR

I certify that the above information is true and correct to the best of my knowledge. I understand that the City of New Orleans is authorized to suspend or revoke a permit or license issued under the provisions of its Municipal Code wherever a permit or license is issued in error or on the basis of incorrect, inaccurate or any false statement or misrepresentation, or in violation of any ordinance or regulation or any of the provisions of the City of New Orleans Municipal Code, the Comprehensive Zoning Ordinance, the International Construction Code or International Fire Code as adopted by the City of New Orleans. Fines and penalties for misrepresentation of material facts will be assessed in accordance with City of New Orleans ordinances and State of Louisiana Revised Statutes.

I understand that I must report any change in business ownership, operation, and/or address immediately.

Owner/Officer Signature _____ Title _____ Date _____

FREQUENTLY ASKED QUESTIONS ABOUT

STATE & LOCAL TAXES ASSOCIATED WITH SPECIAL VENTS/CONVENTIONS



FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

1. What is Sales Tax?

Sales Tax is a tax imposed on retail transactions. It typically applies to all retail sales of tangible personal property (movable property) and on some services deemed taxable by the relevant jurisdictions. Sales tax is generally payable by the users, consumers, lessees, and persons receiving services that are taxable by law.

2. What are the current sales tax rates?

The current tax rate for the State of Louisiana is 4.45%
The current tax rate for the City of New Orleans is 5%.

3. How can I register with the Louisiana Department of Revenue if I sell items at Special Events?

All taxpayers- whether they are Louisiana residents or not must register with the Louisiana Department of Revenue for each tax type that they will collect or for any tax that they are required to pay. All retailers participating in the Special Event must have a Louisiana sales tax account or one will be provided at the event by our Sales Tax Agents.

The fastest way to obtain a Louisiana sales tax account number is to apply online using the LDR Online Business Registration application (<https://revenue.louisiana.gov/Businesses/BusinessRegistration>) or you may download Form R-16019 the Application for Louisiana Revenue Account Number from our website (<https://revenue.louisiana.gov/>), and mail the application to the Louisiana Department of Revenue, PO Box 201, Baton Rouge, LA 70821-0201. On line 18 of the form "Description of business", please also indicate that the business is for a Special Event.

Once this application is complete, you can:

-E-mail the application to special.events@la.gov

-Deliver the application to:

Louisiana Department of Revenue

1450 Poydras Street, Suite 800

New Orleans, LA 70112-0800

-Fax the Application to 225-923-4066 - Attention Special Events

This completed application should be forwarded at least 2-3 weeks prior to the event.

4. How can I register with the City of New Orleans if I sell items at Special Events?

Depending on the promoter's decision, you can register with him/her OR we will collect on-site. There is a "Supplement A" application form given to the promoter in their registration packet, which should be forwarded to each vendor. Or, the vendor can obtain the "Supplement A" from our website www.nola.gov, Departments, then One Stop Shop. Proceed to Promoter/Vendor application. This completed application should be forwarded at least 2-3 weeks prior to the event unit to:

Special Events Unit of City Hall

1300 Perdido St., Room 1W15

New Orleans, LA 70112



FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

You also have the option of coming to our office in Room 1W15 of City Hall, between 8:00am-4:45pm, to obtain your permit.

5. Are amounts charged for vendor space (used to display products for sale at shows) subject to State and Local sales tax?

No, the amounts charged for vendor space or swap space (used to display products for sale) are not subject to sales tax.

6. What is a dealer?

A dealer is defined as a person or entity selling merchandise or providing a taxable service. A vendor is a dealer and may also be referred to as a seller, exhibitor or booth owner. If a seller qualifies as a "dealer" by law, they must apply for a sales tax certificate, collect sales tax, file sales tax returns, and remit sales taxes owed. (Louisiana Revised Statute 47:301(4))

7. Why do I have to pay sales tax?

All retail dealers and vendors are required by law to collect and remit the appropriate Louisiana and City of New Orleans sales tax if you are selling at Special Events, including conventions, fairs or craft shows. Every seller at a Special Event must collect the state, and applicable local sales tax on all food and retail sales.

8. Are admission charges and entry fees taxable?

Yes, the sales of tickets or admission fees to events, places of amusement, entertainment, exhibition, sports, and other recreational activities are subject to a State of Louisiana and City of New Orleans sales tax, unless specifically exempt by law. The event promoter, sponsor, organizer, or ticket agent collecting the admission is responsible for collecting and reporting sales tax on the admission fees. Booth fees, floor space fees and rental charges for selling/displaying space, by whatever name, are not subject to sales tax.

9. Is there sales tax on food?

(Louisiana)

Yes, sales tax is required on all prepared food sales except for foods and beverages that are for preparation and consumption in the home. Louisiana Revised Statute 47:305(D)(1)(n-r) provide that the state sales tax shall not apply to food sold for preparation and consumption in the home, including bakery products, fresh fruits and vegetables, and packaged foods requiring further preparation by the purchasers.

(New Orleans)

Yes, sales tax is required on all food items. The City of New Orleans tax rate is 5%.

10. Do you sell merchandise at conventions, fairs, festivals, flea markets, or craft shows?

If so, you are a retail dealer/vendor and you must register, collect and remit City of New Orleans and Louisiana Sales Tax. Whether this is a full-time business or a hobby, you are subject to the City of New Orleans Retailers' Occupation License Tax.



FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

11. I'm a vendor and have a Tax ID number for the state I reside in. I want to do a craft show in New Orleans. Do I need a Tax ID number for the City of New Orleans and the State of Louisiana?

Yes. For each event in which you have selling activities you must file and remit the appropriate sales tax. In New Orleans, in order to file and remit sales tax you must register your business with the City of New Orleans and the Louisiana Department of Revenue which includes obtaining a tax ID number. All retailers participating in the special event must have a sales tax account or one may be provided at the event by the City/State Sales Tax Agents.

12. I am participating in a special event in New Orleans. How do I remit sales tax at the event site?

If you sell items at conferences, flea markets, fairs, festivals, or craft shows, you are a retailer and you must collect and pay City of New Orleans and Louisiana sales taxes. A Sales Tax Agent from the Louisiana Department of Revenue and/or the City of New Orleans will visit your booth with specific instructions on how and when to remit the sales tax. The sales tax collection can be on a daily basis or at the end of the show. These instructions will include the location of the tax collection room at the event site. All retailers participating in the special event must have a Louisiana sales tax account or one will be provided at the event by the Sales Tax Agents.

13. My association is tax exempt. Do I still have to pay taxes?

Yes. If you are a tax exempt association, full-time business or a hobby you must collect Louisiana and City of New Orleans sales tax on all food and retail sales. You are also subject to City of New Orleans Retailers' Occupation License Tax.

Bona fide 501(c) (3) non-profit organization and other non-profit organizations are subject to report and pay sales tax due based on their total sales for the show event. Nonprofit organizations are subject to collecting and remitting sales tax to the Louisiana Department of Revenue, unless they applied for and received an annual LDR approved exemption form R-1048 prior to the event date. This form is for use by any nonprofit domestic, civic, educational, historical, charitable, fraternal, or religious organization when applying for exemption from the collection of state sales tax on parking fees, admissions to, or sales of tangible personal property by the organization at fund-raising events.

All applications must be submitted at least thirty days before the first fundraising event to allow time for processing. Form R-1048 can be downloaded and printed from the Louisiana Department of Revenue website: [http://revenue.louisiana.gov/TaxForms/1048\(1_19\)F.pdf](http://revenue.louisiana.gov/TaxForms/1048(1_19)F.pdf)

14. Do out-of-state not-for-profits qualify for a tax exemption on taxes on hotels, food & beverage, etc.?

No. Bona fide 501(c) (3) non-profit organization and other out-of-state non-profit organizations are subject to pay both City of New Orleans and Louisiana sales tax on their hotels, food & beverage purchases. Non-profit organizations are not exempt from paying sales tax on their purchases. Sales or use tax should be paid on the purchases of tangible personal property used by the organization.

15. Why do I have to pay two taxes?



FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

The State of Louisiana and the City of New Orleans are two separate taxing jurisdictions. The Louisiana Department of Revenue sales tax rate is 4.45% which is separate and apart from the Local sales tax rate by Jurisdiction. The City of New Orleans rate is 5%. The Local sales tax rate can be found at <http://www.laota.com/index.php/for-taxpayers/parish-info>

16. Can I fill out the paperwork online? What are the steps?

(Louisiana)

No. For the Louisiana Department of Revenue, please download and print form R-1029SE Louisiana Department of Revenue Fairs, Festivals, and Other Special Events Sales Tax Return Forms from [http://revenue.louisiana.gov/TaxForms/1029SE\(1_19\)F.pdf](http://revenue.louisiana.gov/TaxForms/1029SE(1_19)F.pdf). The sales return and/or payment can be mailed to the address on the bottom of the form, Louisiana Department of Revenue, Post Office Box 3138, Baton Rouge, LA 70821-3138.

(New Orleans)

No. For the City of New Orleans, you can:

1. Please call 504-658-1645 or 504-658-1656 or 504-658-1659
2. E-mail mlsigur@nola.gov or jnwilliams@nola.gov or rwdaniels@nola.gov
3. Fax attention "Special Events" to 504-658-1606 or 504-658-1605
4. Please visit our website @ www.nola.gov. Go to departments, then One Stop Shop.

17. How do clients obtain applications? The City of New Orleans - One Stop Shop applications are confusing. Should they go to One Stop Shop or Bureau of Revenue?

There is a "Schedule A" application form given to the promoter in their registration packet, which should be forwarded to each vendor. Or, the vendor can obtain the "Schedule A" from our website www.nola.gov, Departments, then One Stop Shop. Proceed to Promoter/Vendor application. This completed application should be forwarded to the Special Events Unit of City Hall, 1300 Perdido St., Room 1W15, NOLA 70112, at least 2-3 weeks prior to the event. You also have the option of coming to our office in Room 1W15 of City Hall, between 8:00am-4:45pm, to obtain your permit.

18. Is sales tax the only tax I owe when I participate at a Trade Shows or Conventions?

(Louisiana)

If you are a Food and Beverage vendor, you may be responsible for filing and remitting the New Orleans Exhibition Hall Authority Tax return. Any food service establishment having food and/or beverage sales in Orleans Parish and the New Orleans International Airport must file a return. Those food service establishments having \$200,000.00 or more in taxable food and/or beverage sales in the preceding year must collect the New Orleans Exhibition Hall Authority tax (NOEHA). A food service establishment means any fixed or mobile business in which food or beverages are prepared for sale or service either on or off the premises.

(New Orleans)



FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

All participating vendors are required to apply for a City of New Orleans Occupational License. The "Special Event" occupational license is \$50, and is a requirement for each participating vendor whether you are advertising, displaying, canvassing/soliciting or selling merchandise to promote your business.

19. Once I submit the initial application, what happens next?

(Louisiana)

Please allow 2-3 weeks to receive your Louisiana Revenue Account Number. Once the account number is received, please mail the Louisiana Department of Revenue sales return and/or payment to the address on the bottom of the sales return, Louisiana Department of Revenue, Post Office Box 3138, Baton Rouge, LA 70821-3138.

(New Orleans)

This completed application should be forwarded to the Special Events Unit of City Hall, 1300 Perdido St., Room 1W15, NOLA 70112, at least 2-3 weeks prior to the event. You also have the option of coming to our office in Room 1W15 of City Hall, between 8:00am-4:45pm to obtain your permit.

20. Why are State/City Agents collecting on-site?

Special events are a unique kind of business in which vendors sell items to the public at fairs, festivals, flea markets, or craft shows. Many times, the only fair and efficient way to collect the proper taxes is to have our collection agents personally register each vendor and collect taxes at the event. Our agents may collect taxes daily or at the end of an event to ensure that we have collected the tax due from out-of-state or transient merchants before an event has closed.

21. Do I mail payment, or will someone pick it up?

Our Sales Tax Agents may be on site to collect taxes daily or at the end of an event to ensure that we have collected the tax due from out-of-state or transient merchants before an event has closed. If our Sales Tax Agents are not on site, you can submit returns and/or payment to:

(Louisiana)

Louisiana Department of Revenue,
Post Office Box 3138
Baton Rouge
LA 70821-3138

(New Orleans)

City of New Orleans, Special Events Unit
Department of Finance, Bureau of Revenue
1300 Perdido St., Room 1W15
New Orleans, LA 70112

22. Can I pay via credit card online?

(Louisiana)



FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

No. For the Louisiana Department of Revenue, please download and print form R-1029SE Louisiana Department of Revenue Fairs, Festivals, and Other Special Events Sales Tax Return [http://revenue.louisiana.gov/TaxForms/1029SE\(1_19\)F.pdf](http://revenue.louisiana.gov/TaxForms/1029SE(1_19)F.pdf) The sales return and/or payment can be mailed to the address on the bottom of the form, Louisiana Department of Revenue, Post Office Box 3138, Baton Rouge, LA 70821-3138.

(New Orleans)

City of New Orleans, Special Events Unit
Department of Finance, Bureau of Revenue
Perdido St., Room 1W15
LA 70112
658-1656 or 504-658-1659
8:00am-5:00pm (No Appointment Needed)

1300
New Orleans,
504-658-1645 or 504-
Office Hours

23. When is a permit or license needed? Selling of what type of goods – bookstore, merchandise, silent auctions, and raffles?

All Special Event retailers selling goods, books, or merchandise must have a sales tax account or one can be provided at the event by the on-site City/State Sales Tax Agents. In New Orleans, in order to file and remit sales tax you must register your business with the City of New Orleans and the Louisiana Department of Revenue, which includes obtaining a tax ID number.

For silent auctions and raffles, you must register with the Louisiana Department of Revenue - Office of Charitable Gaming (OCG). They are responsible for licensing, monitoring and regulating the charitable gaming industry in Louisiana. Charitable Gaming is defined as non-profit organizations raising funds through games of chance where all net proceeds are contributed to bona fide charitable causes.

24. At any time, is a non-profit (an association with members only in attendance, and not open to the public) exempt?

(Louisiana)

Bona fide 501(c) (3) non-profit organization and other non-profit organizations are subject to report and pay sales tax due based on their total sales for the show event. Nonprofit organizations are subject to collecting and remitting sales tax to the Louisiana Department of Revenue, unless they have applied for and received an annual LDR approved exemption form R-1048 prior to the event date. This form is for use by any nonprofit domestic, civic, educational, historical, charitable, fraternal, or religious organization when applying for exemption from the collection of state sales tax on parking fees, admissions to, or sales of tangible personal property by the organization at fund-raising events.

All applications must be submitted at least thirty days before the first fundraising event to allow time for processing. Form R-1048 can be downloaded and printed from the Louisiana Department of Revenue website [http://revenue.louisiana.gov/TaxForms/1048\(1_19\)F.pdf](http://revenue.louisiana.gov/TaxForms/1048(1_19)F.pdf)



FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES **ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS**

(New Orleans)

No one is exempt from sales taxes. Only the \$50, "Special Event" occupational license fee can be exempt for non-profits. However, they must first be approved by completing the "Application for Exemption" prior to the start of the event. This form can be obtained from our "Special Events" unit in City Hall, Room 1W15 or one of our contact representatives can send it via email upon your request.

25. Who fills out applications? The client/promoter or all exhibitors?

All vendors, clients, promoters and all other exhibitors that have taxable sales must submit an application for a Louisiana Revenue Account Number and the City of New Orleans.

26. What should a vendor do prior to the event?

Prior to participating in any sales event, all vendors must contact the event promoter to make sure they are on the Vendors list for the event.

27. Can clients collect and obtain all permits and distribute on-site to booths?

No. It is required by the City of New Orleans and the Louisiana Department of Revenue that each event participant must register and submit their own application for an Account Number.

28. Must the Promoter list all participating vendors?

Yes. The promoter must provide the State and City with a list of all participating sellers, including those whose sales may be exempt from sales tax or those only displaying and not selling merchandise. For reporting purposes, a vendor includes anyone making sales, providing displays, or otherwise engaging in promotional activities.

A vendor list of participants should be provided two weeks prior to the event, preferably in Excel spreadsheet format.

The list of vendors should include the following:

1. Name of Booth
2. Owner of Booth
3. Address of booth owner
4. Phone number to contact owner of booth
5. Email address for booth owner (if available)
6. Type of sales booth will provide (ex: food, crafts, carnival rides, etc.)

29. Louisiana Revised Statutes 47:1566 – If a State Tax Agent finds that a taxpayer decides quickly to depart from the state, or to remove therefrom any property subject to any tax, the State Agent may take immediate action to protect the State's interests which can include seizing assets under what is known as a Jeopardy Assessment or notice when tax is in jeopardy.

30. Where do I get help with Special Events if I need to speak to someone with the State of Louisiana?

For the Louisiana Department of Revenue,



FREQUENTLY ASKED QUESTIONS ABOUT STATE & LOCAL TAXES ASSOCIATED WITH SPECIAL EVENTS/CONVENTIONS

1. Please call 855-307-3893
2. E-mail special.events@la.gov or
3. Fax attention "Special Events" to 225-923-4066

Or through our website <https://revenue.louisiana.gov> or offices below:

BATON ROUGE HEADQUARTERS

Post Office Box 201
Baton Rouge, LA 70821-0201
617 North Third Street
Baton Rouge, LA 70802
855.307.3893

New Orleans Regional Office

1450 Poydras St., Suite 800
New Orleans, LA 70112
855.307.3893
Office Hours 8:00am - 4:30pm
(No Appointment Needed)

31. Where do I get help with Special Events if I need to speak to someone with the City of New Orleans?

For the **City of New Orleans**

- Please call 504-658-1645 or 504-658-1656 or 504-658-1659
- E-mail mhsigur@nola.gov or jnwilliams@nola.gov or rwdaniels@nola.gov
- Fax attention "Special Events" 504-658-1606 or 504-658-1605

Please visit our website at www.nola.gov. Go to departments, then One Stop Shop.

Contact Us - City of New Orleans –Bureau of Revenue:

City of New Orleans, Special Events Unit
Department of Finance, Bureau of Revenue
Perdido St., Room 1W15
LA 70112
658-1656 or 504-658-1659
8:00am-5:00pm (No Appointment Needed)

1300
New Orleans,
504-658-1645 or 504-
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