

however, once the dealer has filed six monthly returns, he may apply for and be placed on a quarterly filing basis, provided that his state sales tax liability averages less than \$250 per month.

Vendors who will file on an irregular basis should file a return for that event only. The filing of these returns should be arranged through the nearest regional office.

Failure to File

If the taxpayer's return is delinquent, penalties and interest will be due as stated in the regulations. The current interest rate is 1.25% per month from due date until paid. The delinquent penalty is 5% of the tax for each 30 days or fraction thereof of delinquency, not to exceed 25% in the aggregate.

Additional Information

Before opening a business, it is a good idea to visit the nearest Louisiana Department of Revenue regional office. This visit will allow for proper distribution of information between the seller and the Department on sales tax and any other state taxes that might be applicable.

The Louisiana Department of Revenue has nine offices made up of the main office in Baton Rouge and eight regional offices. The Department also has numerous field representatives throughout the state and nation. The locations and telephone numbers of the regional offices are:

Alexandria
900 Murray St.
Room B-100
(318) 487-5333

Baton Rouge-Main
617 North Third Street
(225) 219-7318
(225) 219-2114 (TDD#)

Baton Rouge-Region
8549 United Plaza
Suite 200
(225) 922-2300

Lafayette
825 Kaliste Saloom Rd.
Brandywine III, Suite 150
(318) 262-5455

Lake Charles
One Lakeshore Dr.
Suite 1550
(318) 491-2504

Monroe
122 St. John
Room 105
(318) 362-3151

New Orleans
1555 Poydras St.
Suite 900
(504) 568-5233

Shreveport
1525 Fairfield Ave.
(318) 676-7505

Thibodaux
1418 Tiger Dr.
(504) 447-0976

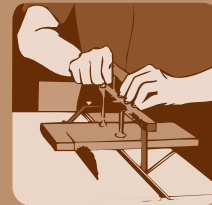
General facts about Louisiana sales tax

- ✦ The Legislature has periodically suspended a variety of transactions, including, but not limited to, sales of food for preparation and consumption in the home. Contact the Department for the most current information on taxable transactions.
- ✦ Items sold to other dealers who resell the items are taxable.
- ✦ Sales to schools, churches and nonprofit organizations are taxable.
- ✦ Questions concerning Louisiana's general sales tax may be directed to any office of the Department of Revenue listed in this brochure.

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SALES TAX

Flea Markets, Craft Shows, and Itinerant Vendors

State of Louisiana
Department of Revenue

Flea Markets, Craft Shows, and Itinerant Vendors

This brochure outlines the taxability of sales made by itinerant vendors and participants in craft shows and flea markets. According to Revised Statutes 47:302 et seq., sales made by these vendors, whether the vendor is from Louisiana or another state, are subject to Louisiana general sales tax. For the purposes of this brochure, the words vendor, dealer, taxpayer, and seller are used interchangeably.

Flea Markets

A flea market is a business where participants rent space in order to buy, sell or trade such items as new and used furniture, clothing, antiques, collectibles, tools, toys, appliances, plants, pottery, or jewelry, alongside other participants within the same building. Flea market participants may rent space on a daily, weekly or monthly basis.

Craft Shows

A craft show consists of a group of participants who display and sell, buy or swap items such as dolls, furniture, leather items, art work, jewelry and pottery. Craft show participants generally sell a variety of items at the same show. A trade show is a type of craft show, but the participants sell similar items, such as art works, collector's items or jewelry.

Itinerant vendors

An itinerant vendor is an individual who sells, buys or swaps from no permanent place of business. These vendors sell such items as tools, art work, pottery, jewelry, antiques and

cooking utensils. Their selling locations are usually alongside the road or rented space in a hotel.

Sales Tax

The State's four percent sales tax is due on all retail sales of new or used tangible personal property. Tangible personal property includes almost everything a person can see or touch. Sales tax is also due on sales of prepared food. The tax collected must be stated separately from the sale price of the merchandise sold. The sales tax is also due on swapped items with the taxable amount being the fair market value of the swapped item. In order to comply with local laws, the vendor must contact local taxing authorities to determine the proper tax liability.

Tax Collection

The seller is responsible for collecting and remitting the state sales tax to the Louisiana Department of Revenue. In return, the seller may retain 1.1 percent of taxes collected (vendor's compensation) on the sales tax return, provided the return is filed timely.

Sales Tax Certificates

All sellers must file a sales tax return with the Louisiana Department of Revenue. Filings may be required on a regular or irregular basis.

Sellers who participate in sales within the state on an occasional basis only should file an irregular sales tax return. The nearest regional office of the Department must be contacted to arrange payment of these taxes.

Sellers who regularly sell within the state must secure a sales tax certificate from the Department of Revenue. The seller must display this certificate at all times and file regular monthly returns. To obtain a certificate, please contact any of the regional offices or mail an application to the following address:

LA Department of Revenue
Attention: Taxpayer Services Division
Post Office Box 201
Baton Rouge, LA 70821-0201

Tax Returns

Tax returns are filed monthly, along with the amount of sales tax collected. The sales tax return and tax payment are due by the 20th day of the month immediately following the end of the period being reported. Returns transmitted after the 20th day are considered delinquent.

All state sales tax returns for new accounts must be filed on a monthly basis;