The recent levy of an additional one-half percent (.5%) sales/use tax by the Terrebonne Parish School Board dedicated and used for paying salaries and benefits for teachers and other personnel employed by the Terrebonne Parish School Board will increase the rate of our local sales/use tax from five percent (5%) to five and one-half percent (5.5%) effective April 1, 2015. Combined with the current five percent (5%) rate being levied by the State of Louisiana, the total tax rate of sales/use tax in Terrebonne Parish will increase from nine percent (9%) to ten and one-half percent (10.5%).

The additional one-half percent (.5%) tax is to be levied and collected upon the sale, the use, the lease or rental, the consumption and storage for use or consumption, of tangible personal property and the sales of services throughout the Parish of Terrebonne.

At the end of April 2015 you will receive a sales/use tax return at the five and one-half percent (5.5%) rate to report any liability incurred after March 31, 2015. Do not use this return to report any sales and use tax transactions occurring prior to April 1, 2015.

Taxpayers having an accounting period covering different rates of tax will be required to file two separate sales/use tax returns.

The penalty, interest and vendor’s compensation rate remain the same as follows:
- **Penalty**: five percent (5%) per month on the unpaid amount of the tax due for each thirty-day period, not to exceed five thirty-day periods
- **Interest**: 0.0329% of tax per day from the first day of the month following period covered by the return, until paid
- **Vendor’s compensation**: two percent (2%) of the amount of tax due provided the amount due is not delinquent

If you have any questions regarding this matter, please call 985-876-3734 or e-mail salestax@tpcg.org