

**APPLICATION FOR REGISTRATION CERTIFICATES AND/OR OCCUPATIONAL LICENSE
PARISH OF TERREBONNE-SALES AND USE TAX DEPARTMENT**

P. O. Box 670
Houma, LA 70361-0670

PHONE (985) 876-3734
salestax@tpcg.org

FOR OFFICE USE ONLY	
S. T. Account No.	_____
H/M Account No.	_____
License No.	_____

FOR OFFICE USE ONLY	
Receipt No.	_____
Urban	Rural

APPLYING FOR:

_____ Sales Tax

_____ Hotel/Motel

_____ Occ. Lic.

1. Reason for Applying-Check One

_____ A. Started New Business	_____ C. Opening additional location
_____ B. Purchased ongoing business	_____ D. Merger
Name of previous owner _____	_____ E. Change of name
Trade name of previous owner _____	_____ F. Other _____
Parish account number _____	

2.	LA Sales Tax Number _____	Applied For?	(Please Circle)	
	Federal Identification Number _____	Applied For?	Yes	No
	How many other locations in this Parish? _____	Other Business Name	_____	
		Prior Business Name	_____	

3. Legal Name(s) (Individuals, partners, or corporation)

_____ **Trade Name of Business** (everyday name)

4. Business location address (Street, route or highway-NOT P.O. Box) _____ **Business Telephone #** _____

_____ City	_____ Parish	_____ State	_____ Zip
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5. Mailing address for receiving tax forms and correspondence (If different from Line 4)

_____ City	_____ State	_____ Zip
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6. Contact Person: _____ **Cell Phone Number:** _____

Contact Phone Number: _____ **Fax Number:** _____

E-mail Address: _____ **Web Site Address:** _____

Location of Accounting Records: _____

☐ By checking this box, you agree to receive reminder or informational text messages about your account at the cell phone number provided. Message rates may apply. You may opt out at any time.

7. First date sales will be made from this location: _____

Date business first started operations: _____

8. For occupational license purposes: If business commenced during last year, gross sales for remainder of calendar year were \$ _____. This amount divided by the number of days in operation _____, equals \$ _____ which multiplied by 365 amounts to \$ _____.

(Use This Figure to Compute Occ Lic Tax)

Hotels/Motels/Tourist Courts, etc--# of rooms _____ x \$ 1.00 = \$ _____

Amusement Devices-----# of devices _____ x \$10.00 = \$ _____

Video Poker Machines-----# of machines _____ x \$50.00 = \$ _____

TAX	\$ _____
INTEREST	\$ _____
PENALTY	\$ _____
TOTAL	\$ _____

FOR OCCUPATIONAL LICENSE

Please Circle

Do You Sell Food?

Yes

No

If **Yes**, please attach a copy of your Board of Health Permit to Operate.

Do You Sell Gasoline or Motor Fuels?

Yes

No

Will Your Business have Video Poker/Amusement Devices?

Yes

No

If **Yes**, Who own machines?

Date Business Opened:

Please Check Only One (1) of the Boxes Below:

☐

Started New Business-Less Than 30 Days-This Calendar Year

Business opened on or prior to June 30 of current year....\$50.00

Business opened on or after July 1 of current year.....\$25.00

Professional services opened at any time.....\$50.00

(Doctor, Lawyer, Bail Bonds, Accountant)

Itinerant Vendors (Mobile Vendors).....\$100.00

☐

Business Opened More Than 30 Days

(A)Gross Receipts for First 30 Days

(B)Number of Months to Operate this Year

(C)(A) Times (B) Equals Estimated Taxable Gross

☐

Business Opened During the Previous Calendar Year

(A)Gross Receipts

(B)Numbers of Days in Operation

(C)(A) Divided by (B) Equals Average Daily Receipts

(D)365 Times (C) Equals Estimated Taxable Gross

☐

Business Opened Entire Previous Year

Enter Gross Income

☐

Contractor (One Time Contract) Use Table 2 (not prorated)

Start Date of Job

Amount of Contract

Location of Job - Street Address

☐

Special Event (One Time Event good for 10 Days)\$250.00

Event Date(s)

Event Location

Will you have vendors

MAKE CHECKS PAYABLE TO:

PARISH SALES TAX FUND

MAILING ADDRESS:

TERREBONNE PARISH SALES TAX DEPT.

P. O. BOX 670

HOUMA, LA 70361-0670

9. Type of Organization:

Individual _____
 Partnership _____
 LLC _____
 Non Profit _____

Corporation _____
 Governmental _____
 LLP _____
 Other _____

10. If sole owner (individual) (Attach a copy of driver's license.)

D.O.B. _____ D.L.# _____

Name (F/M/L): _____ SSN: _____ - _____ - _____

Home Address _____ Home Telephone: _____

City: _____ State _____ Zip _____

11. If corporation, LLC, LLP, or Partnership: name, title, social security #, home address, and telephone # of officers, members, managers, or partners: (Attach a copy of driver's license.)

Name (F/M/L): _____ Title: _____

SSN: _____ - _____ - _____ Telephone: _____

D.O.B.: _____ D.L.#: _____ Cell #: _____

Home Address: _____

City: _____ State _____ Zip _____

Name (F/M/L): _____ Title: _____

SSN: _____ - _____ - _____ Telephone: _____

D.O.B.: _____ D.L.#: _____ Cell #: _____

Home Address: _____

City: _____ State _____ Zip _____

12. Nature of Business:

Retail Sales _____	Repair Service _____
Wholesale _____	Retail Service _____
Contractor _____	Other _____
Manufacturing/Fabricating _____	

13. Describe in detail your business: type of sales, activity, or service you perform. _____

14. Requested Reporting Status:

_____ Monthly	(All local filers are monthly)
_____ Quarterly	
_____ Occasional/Irregular	(Only out of state filers)

Reporting frequency and filing status will be determined by the Administrator according to parish policy. Businesses with a location within the parish will automatically be registered to file on a monthly basis. Occasional/irregular filers are intended for those businesses (1) that do not have a location within the parish and do not intend on doing business on a regular basis or (2) business that performs services that are not taxable.

15. Do you desire to have blank sales tax returns mailed to your business?

Circle One: Yes No

By my signature below, I attest that this business shall be operated in compliance with and consistent with any and all zoning and/or subdivision covenants and I further agree to abide by any and all said zoning regulations and/or zoning covenants. I affirm that the information given on this application is true and correct.

Signature of Applicant: _____

Title: _____

Signature of Preparer: _____

Date: _____

(Must be an authorized agent of the applicant)

PARISH OF TERREBONNE
SALES AND USE TAX DEPARTMENT

P. O. Box 670, Houma, LA 70361
Phone 985-573-3734 Fax 985-876-9841
Email: salestax@tpcg.org

INFORMATION FOR NEW BUSINESS OWNERS

Starting a business can be a very tedious task, therefore we are providing this letter as reference on what is expected from you for local sales tax purposes. If you have questions at any time, please do not hesitate to contact this department. (Questions regarding state sales tax should be directed to the Louisiana Department of Revenue).

The primary burden for the collection of sales tax is on dealers who sell merchandise, perform taxable services and/or lease or rent tangible personal property. They add tax to the selling price, collect the tax from their customer and remit the tax to the Terrebonne Parish Sales And Use Tax Department either electronically or on forms that are made available to them. Sales tax is due on the first day of the month following the period covered and becomes delinquent by the 21st day. Should your business have no taxable sales for a particular filing period, you must file a "zero" sales tax return for that period. Although the forms are usually mailed to all dealers, failure to receive the form does not relieve the dealer from the responsibility of filing and remitting sales tax that may be due. Electronic remittance of sales tax can be set up by going to www.parishe-file.revenue.louisiana.gov. Registration requires an email address, bank account number and routing number and your sales tax account number (the last 6 digits – for example 00357A or 000357 if no letter has been assigned).

If a return is paid or received delinquent, penalty and interest is computed on the amount of tax due. Penalty is imposed at 5% of the tax due for each thirty-day period of delinquency not to exceed 25%. (Line 21 of our sales and use tax return) Interest is imposed at a rate of 12% per annum, computed daily from the due date of the return until paid. (Line 22 of our sales and use tax return)

Businesses must pay sales or use tax on purchases of goods that are not resold by them but used or consumed in their business. Some examples are office equipment, computers, office supplies, shop equipment, cleaning supplies, etc. If purchased locally with state and local sales tax paid to the vendor, you have satisfied your sales tax obligation. If these types of purchases are made tax-free, use tax is due at the same rate as sales tax and is applied to our sales tax return using line 14, "purchases subject to use tax in Terrebonne Parish". Enter the cost price of any goods purchased tax-free.

In addition to the requirements for sales tax purposes, all businesses having a physical location in Terrebonne Parish are required to obtain an occupational license and shall be renewed annually. License renewals are due January 1st and become delinquent on March 1st. As with delinquent sales tax returns, penalties and interest are applied in the same fashion. The license fee varies based upon the type of business and amount of business activity. As with forms supplied for sales tax purposes, we will forward renewal applications for the occupational licenses.

Upon termination or transfer of business, the dealer shall make a final return, with payment, within fifteen days after the date of selling or quitting the business. The sales tax registration certificate and occupational license should be returned to the sales and use tax department noting the date of closure.

Failure to collect, account for, or pay any tax, penalty, or interest due shall ultimately result in assessments and legal action against you by this department and/or collection by the Louisiana Office of Debt Recovery. Terrebonne Parish Consolidated Government, the Sheriff's Department, the School Board and the Levee District depend on the sales taxes collected by dealers to provide services to the citizens of this parish.

If your business sells any type of food products, you must report to the Board of Health, located at 600 Polk Street, Houma, LA 70360, prior to opening your business.

By your signature below, you acknowledge you are the person responsible to collect and remit sales and use tax.

Print Name: _____

Signature: _____ Date: _____