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**SALES AND USE TAX DEPARTMENT**

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**IMPORTANT NOTICE**

Ordinance No. 8092 was adopted by the Terrebonne Parish Council on January 25, 2012, exempting the occupational license tax for any business or person who:

- derives less than \$100,000 annually from the rental of **residential** property and
- claiming the income as “passive” income when filing their federal income tax return.

When renewing your 2013 license, you may claim the exemption, if you meet the criteria referenced in Ordinance No. 8092. In order to claim the exemption you must:

- Report your annual income for 2012 in the requested area of the 2013 renewal form with a note that it is for residential income
- In the License Amount area, note “exempt-passive income” if you claimed passive income on your 2011 income tax return
- Sign and date the renewal form and return to our office.
- If we have any questions in reference to the information you provide, we will contact you.

Upon receipt, if you qualify for the exemption, we will process your renewal application and will forward your license at “no charge”. A renewal application shall be required every year, even though you claim passive income.

A copy of Ordinance No. 8092 is printed on the reverse side of this letter.

**THIS EXEMPTION DOES NOT APPLY TO RENTALS FOR COMMERCIAL PURPOSES.**

If you have any questions, please call 985-876-3734 or email [salestax@tpcg.org](mailto:salestax@tpcg.org).