

**APPLICATION TO UPDATE SALES TAX AND 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

(PLEASE PRINT)

APPLYING FOR:		
Sales Tax	Hotel/Motel	Occ. Lic.

REASON FOR UPDATE:

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

2. **Legal Name(s)** (Individuals, Partners, LLC, LLP or Corporation)

Trade Name of Business (everyday name) _____

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

	City	Parish	State	Zip

4. **Mailing address for receiving tax forms and correspondence**

City _____ State _____ Zip _____

5.	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.

6. **Owner Information: (Attach a copy of driver's license.)**

Name (F/M/I/L):	_____	Title:	_____
SSN:	_____ - _____	Telephone:	_____
D.O.B.:	_____	D.L. #:	_____
		Cell #:	_____
Email:	_____		
Home Address:	_____		
City:	_____	State	_____
		Zip	_____
Name (F/M/I/L):	_____	Title:	_____
SSN:	_____ - _____	Telephone:	_____
D.O.B.:	_____	D.L. #:	_____
		Cell #:	_____
Email:	_____		
Home Address:	_____		
City:	_____	State	_____
		Zip	_____

7. **Date of first sales.** _____

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

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

Signature of Applicant: _____	Title: _____
Signature of Preparer: _____	Date: _____

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: _____