



MELANIE M. DAVID  
Director

# WEST BATON ROUGE PARISH

## REVENUE DEPARTMENT

POST OFFICE BOX 86  
PORT ALLEN, LOUISIANA 70767

### Special Event Sales Tax Registration Checklist

#### **COMPLIANCE:**

All persons and dealers selling at special events such as festivals, fairs, concerts, rodeos and craft shows, who are subject to the tax levied under Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes, as amended, are required to file a sales tax return.

As the organizer, promoter, host or vendor of an event, you are responsible for obtaining all necessary permits, licenses, certificates and documentation for compliance with all state and local laws.

**Vendors at Special Events MUST collect and remit sales tax to WBR Revenue Department.**

For vendors of original, one-of-a-kind works of art at an event located within the Louisiana Cultural District, the vendor DOES NOT have to pay sales tax to WBR Parish, but MUST file a sales tax return claiming the exemption (see SECTION B for requirements).

If you would like to have any of the attached applications or forms emailed to you, please send a request to [revenue@wbr council.org](mailto:revenue@wbr council.org). For more information, please contact Taxpayer Assistance directly at 225-336-2408.

#### **IMPORTANT!**

Each vendor, host, promoter and/or organizer at the event MUST have a SPECIAL EVENT CERTIFICATE issued by this office. Please complete and return the attached Special Event Sales Tax Registration form along with all required documentation to be registered and issued a Special Event Certificate.

#### **A. PROMOTERS AND ORGANIZERS**

Organizers of fairs, festivals, community events, parades, markets, commercial special events, and more can use this document to discover what permits are needed and what to bring in to various permitting departments.

Admissions, cover charges, parking fees and sales of all items by you and your vendors are **taxable and in accordance with the law, sales tax MUST be collected and remitted.**

For all non-profit and charitable or community organizations holding a 501-3(c) designation, please see SECTION B for required documentation for non-profits.

*A WBR Special Event Vendor Report must be completed by the organizer and submitted to the WBR Revenue Department prior to the event.*

- 1. **PLEASE NOTE THAT ALL PROMOTERS MUST OBTAIN AN OCCUPATIONAL LICENSE PRIOR TO THE EVENT.\***
- 2. **IF THE EVENT IS ORGANIZED BY A NON-PROFIT** see SECTION B, however your vendor sales maybe taxable.
- 3. **FILE** the attached Special Event Sales Tax Registration form with the WBR Revenue Department.
- 4. **COMPLETE** a WBR Special Event Vendor Report and submit to the Revenue Department OR provide a Vendor List with business name, address, contact person and phone number for EACH vendor, prior to the event.
- 5. **IF ALCOHOL IS SOLD OR GIVEN AWAY**, complete step one. You will need to obtain an ATC Special Event Permit from the Louisiana Office of Alcohol and Tobacco Control prior to the event. (see Section C for requirements)

*\* There is no fee to register, however the initial fee for Occupational License is \$30.00*

## B. VENDORS

Vendors at Special Events, Trade Shows, Fundraisers and Itinerate Vendors\* must collect and remit sales tax to West Baton Rouge Parish at the current rate of 5%.

**IT IS NECESSARY THAT YOU COMPLETE THE ATTACHED SPECIAL EVENT SALES TAX REGISTRATION FORM AND FILE IT WITH THE WBR REVENUE DEPARTMENT, ALONG WITH ANY SUPPORTING DOCUMENTATION AT LEAST THREE (3) DAYS PRIOR TO THE EVENT.**

After your registration has been processed and approved, you will receive a Special Event Certificate to be displayed at your booth for the entirety of the event. You may use the certificate to report sales made at the event and remit collected sales tax. Please contact our office should you need any further assistance or additional forms for filing by calling Taxpayer Assistance at 225-336-2408 or email [revenue@wbr council.org](mailto:revenue@wbr council.org).

*\*Itinerate vendors SHOULD NOT use the attached Special Event Sales Tax Registration, but must contact the WBR Revenue Department directly for proper registration and licensing.*

- 1. **ALL VENDORS MUST COMPLETE** and file the attached Special Event Sales Tax Registration Form prior to the event.
- 2. **IF YOU ARE A NON-PROFIT**, complete step one and attach a copy of your approved R-1048\*\*. If you do not include an approved R-1048, your sales will be taxable regardless of any other "not for profit" status.
- 3. **IF YOU ARE A VENDOR OF ORIGINAL WORKS OF ART** within the Louisiana Cultural District, you must complete step one to register. You will be required to file a Sales Tax Report.\*\*\*
- 4. **IF YOU ARE AN ITINERATE VENDOR**, please contact the WBR Revenue Department directly for proper licensing.
- 5. **IF ALCOHOL IS SOLD OR GIVEN AWAY**, complete step one. You will need to obtain an ATC Special Event Permit from the Louisiana Office of Alcohol and Tobacco Control prior to the event. (see Section C for requirements)
- 6. **IF YOU ARE A FOOD VENDOR**, complete step one, even if you are a returning vendor or local business owner. New applicants will need to contact the WBR Parish Health Department to obtain a permit.

*\*\* The form R-1048 can be found at [LDR.gov](http://LDR.gov) and must be filed and approved by the Louisiana Department of Revenue BEFORE THE EVENT. The exemption must be CURRENT to be valid.*

*\*\*\* The form R-1384 can be found at [LDR.gov](http://LDR.gov) and must be filed with your sales tax report in order to claim the deduction. Please note that a R-1384 report must be completed FOR EACH ITEM SOLD. Sales made without an accompanying R-1384 will be taxable. A copy of the form is attached for your convenience.*

## C. ALCOHOLIC BEVERAGES

All vendors seeking to sell or distribute alcoholic beverages at special events will need to file for an ATC Special Event Permit. THE ATC SPECIAL EVENT PERMIT can be found at [www.atc.rev.state.la.us/special-event.php](http://www.atc.rev.state.la.us/special-event.php) or from the State of Louisiana by applying to:

### STATE ALCOHOL TOBACCO CONTROL

8549 United Plaza Blvd., 2nd Floor  
Baton Rouge, LA 70809  
Phone: 225-925-4041

- 1. **IF YOU ARE AN EXISTING BUSINESS** operating within WBR Parish, you must obtain a Sales Tax Clearance prior to submitting your ATC Special Event Permit Application.
- 2. **ALL VENDORS MUST COMPLETE AND FILE** the attached WBR SPECIAL EVENT SALES TAX REGISTRATION form.
- 3. **VENDORS MUST obtain their Special Event Certificate BEFORE they can be issued a Letter of No Objection.**
- 4. **IF YOU ARE A NON-PROFIT**, complete ALL applicable steps and include a copy of your CURRENT approved R-1048. (See Section B for vendor requirements)

Revised 08.13.2019



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# WEST BATON ROUGE PARISH

## REVENUE DEPARTMENT

POST OFFICE BOX 86  
PORT ALLEN, LOUISIANA 70767

### Special Event Sales Tax Registration

**Vendor Application** - Complete and return this form along with all required documentation to WBR Revenue at the address on the application, by faxing to 225-334-0543 or email to [revenue@wbr council.org](mailto:revenue@wbr council.org) to be registered and issued a Special Event Certificate.

#### **EVENT INFORMATION**

Event: \_\_\_\_\_

Event Date: \_\_\_\_\_

Event Location: \_\_\_\_\_

#### **VENDOR INFORMATION**

**NEW APPLICATION**

**RETURNING VENDOR**

Vendor/Host/Organizer Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Physical Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone No.: \_\_\_\_\_

Email Address: \_\_\_\_\_

FEIN: \_\_\_\_\_ LA State Sales Tax No.: \_\_\_\_\_

WBR Account No.: \_\_\_\_\_

#### **DESCRIPTION OF ACTIVITY (check all that apply)**

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Demonstration/Teaching/Lecture      | <input type="checkbox"/> Caterer  | <input type="checkbox"/> Promoter/Host/Organizer     |
| <input type="checkbox"/> Merchandise Vendor                  | <input type="checkbox"/> Craft Vendor                                   | <input type="checkbox"/> Fundraiser/Charity          |
| <input type="checkbox"/> Food and/or Non-Alcoholic Beverages | <input type="checkbox"/> Rentals  | <input type="checkbox"/> Entertainer/Music/Performer |
| <input type="checkbox"/> Alcoholic Beverages                 | <input type="checkbox"/> Vendors of Original One-Of-A-Kind Works of Art |  |
| <input type="checkbox"/> Other: _____                        |   |  |

#### **ATTACHMENTS (check all that apply)**

- |  |   |
|--|---|
| <input type="checkbox"/> Copy of Approved CURRENT R-1048 | <input type="checkbox"/> Copy of ATC Special Event Registration |
| <input type="checkbox"/> Copy of IRS 501-3c              |   |

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

This form **MUST** be returned to WBR REVENUE DEPARTMENT at least **three days prior to the event** to obtain your Special Event Certificate.

*Revised 08.13.2019*

## Instructions for Tax Application for West Baton Rouge Parish

Please review these instructions carefully. Failure to complete ALL applicable lines will delay the processing of this application, the assigning of your tax number, and the issuance of the applicable certificate. Please type or use only a black or blue ink pen to fill out this form.

**Who must file** – Each person pursuing any trade, profession, vocation, calling, or business should complete this form. Each person is required to keep reasonable records. Separate records are required for each place of business. For assistance call (225) 336-2408.

**Sales and use tax** – Any individual, firm, corporation, trust, co-partnership, joint venture, association, this state, city or parish, municipality, district, or other political subdivision thereof, is required to file and remit appropriate sales taxes by the twentieth (20th) day following the close of each reporting period for any of the following transactions that are taxable under the Sales and Use Tax statutes:

- The sale of tangible personal property at retail in this state;
- The use, consumption, distribution, or storage for use or consumption, in this state of any tangible personal property;
- The lease or rental within this state of any item or article of tangible personal property;
- The sale of services as defined in the statutes. These services include the furnishing of rooms by hotels; the sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of the privilege of access to amusement, entertainment, athletic, or recreational facilities; the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing or overprinting; the furnishing of laundry cleaning, pressing, and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; and, the furnishing of repairs to tangible personal property.

Any person who leases or rents tangible personal property in the parish, who furnishes services taxable under the statute or ordinances, who holds property in the parish for resale, who maintains a business location in the parish, or who solicits orders, or otherwise operates in the parish through full-time or part-time resident or nonresident salesmen or agents, is required to obtain a sales tax certificate, collect the proper taxes from customers, and file returns with the West Baton Rouge Parish Revenue Department. For local sales tax purposes, only retail transactions are taxable. Therefore, a resale certificate should be used on wholesale purchases.

A person who purchases, imports, or receives property and services subject to tax, or who is the lessee or rentee of tangible personal property on which the proper taxes were not collected by vendors, is himself liable for the payment of taxes directly to the West Baton Rouge Parish Revenue Department. **All new sales and use tax accounts are registered to file on a monthly basis unless otherwise determined.**

1. Reason for applying
  - A. Self-explanatory.
  - B. If buying an existing business, have you received verification from the taxing authority that all tax liabilities have been paid? (LA R.S. 47:308 – see below).
  - C. Self-explanatory.
  - D. List all the business names that created the merger.
  - E. Self-explanatory
  - F. Indicate if this is a change in business structure or if acquired by gift, trust, etc.
2.
  - A. Self-explanatory. (If you have none, mark the box.)
  - B. Self-explanatory. (If you have none, mark the box.)
  - C. List the number of other business locations in West Baton Rouge Parish. Each location requires a separate application and account number.
3.
  - A. Legal Name – The person(s) or corporation under whose name this business is to be registered. If corporate, give true corporate name.
  - B. Trade Name – The name under which this business will operate – the dba name. If you have no trade name, leave this line blank.
4.
  - A. B. C. Location Address - This address is the street address or other meaningful address, the city, town, or village, and the ZIP Code, in which your business is geographically located irrespective of where you receive your mail.
  - D. Telephone number at the business location.
    - A. B. C. Mailing Address – **ALL** tax returns and other related correspondence will be mailed to **this** address.
      - A. The name of the person responsible for the sales tax return.
      - B. Telephone number of the person responsible for the sales tax return.
      - C. Where the accounting records are kept.
7. Type of organization, mark only one.
  - Governmental*--Indicate on line provided if parish, school district, or related entity such as hospital or library.
  - Non-Profit*--Non-profit generally must conform to Federal IRS regulations for determining a nonprofit organization. Indicate on line provided if organized for religious, scientific, humanitarian, fraternal, or other purpose.
8. Self-explanatory.
9. Self-explanatory.
10. The person responsible for accepting notices on behalf of the legal entity that apply to due process requirements.
11.
  - A. Indicate date that first sales will be made from this location.
  - B. Indicate date the business started.
12.
  - A. Choose one
  - B. Describe the kind of business to be carried on at this location
13. Check the filing frequency you are requesting.

**Note: You must sign and date your application. If your application was prepared by someone else, he must also sign in the appropriate space. Mail the application to P.O. Box 86, Port Allen, LA 70767.**

### § 308. Termination or transfer of business Current through all 2001 Regular and Second Extraordinary Session Acts

A. If any dealer liable for any tax, interest, or penalty levied hereunder sells his business or stock of goods or quits the business; he shall make a final return and payment within fifteen days after the date of selling or quitting the business. His successor, successors, or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until such time as the former owner shall produce a receipt from the secretary showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business or stock of goods fails to withhold purchase money as above provided, he shall be personally liable for the payment of the taxes, interest, and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assigns.

B. In the case of a dealer who has quit a business, and who subsequently opens another similar business under the same ownership, whether that ownership is individual, partnership, corporation, or other, that dealer shall be liable for any tax, interest, or penalty owed by the original business.