

# Special Events & Craft Shows

St. Charles Parish Sales & Use Tax Office

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## Taxpayer Information

Collecting sales tax at special events ensures fair treatment to all customers and vendors, and helps both state and local economies. The vendor collects sales tax from the consumer and remits it to the parish and the state. The money collected funds schools, roads, police and fire protection.

St. Charles Parish and Louisiana Department of Revenue requires that all persons and entities making retail sales within the State of Louisiana collect and remit sales tax, even if selling only one time per year.

Special events include fairs, craft shows, trade shows, flea markets, art shows, farmers markets, concerts, festivals, carnivals, swap meets, and fund raising events. They may also include conventions, picnics and other gatherings where retail sales are made.

Promoters are required to provide our sales tax office with notification of an event and a list of all participating vendors in the form of an excel spreadsheet at least 2 weeks prior to the event. The list must include the business name, owners name, address, phone number, and email address of all participating vendors. After the event, the promoter must supply a final list including any last minute participants or cancellations.

## Contact for Additional Information

St. Charles Parish Sales Tax Office - [kmonfrey@stcharles.k12.la.us](mailto:kmonfrey@stcharles.k12.la.us) (985) 785.3125

Louisiana Department of Revenue - [special.events@la.gov](mailto:special.events@la.gov)

**St. Charles Parish sales tax rate = 5% of the gross sales amount.**

**The State of Louisiana sales tax rate = 4.45% of the gross sales amount.**

**The total sales tax collected for the state and parish is 9.45% of your gross sales.**

**\*\*\* The cost of the booth rental or percentage paid to the promoter cannot be deducted from your gross sales.**

# Frequently Asked Questions

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## **What is an event?**

An event is an occurrence, occasion, activity or function at which merchandise is sold or traded or taxable services are provided.

## **Who is a vendor?**

A vendor is defined as a person or entity selling merchandise, providing a taxable service or attending to an informational booth. A vendor may also be referred to as a seller, exhibitor or booth owner.

## **Who is a promoter?**

A promoter is defined as a person or entity (partnership, corporation, association or organization) that arranges, promotes or sponsors an event. A coordinator may be referred to as an organizer or promoter.

## **Do all vendors need a St. Charles Parish Sales Tax Account Number?**

If you are **only** participating in the festival/event you do not need an account number. You will be given a sales tax form and may file your sales tax under the festival/event account number. If you do business in the parish outside of this event you will need to have an account number.

## **Why must I collect and remit sales taxes?**

The simplest answer is that it is the law. Provided everyone complies, sales tax ensures fair opportunity for all vendors.

## **Is there sales tax on food?**

Yes, sales tax is required on all prepared food sales.

## **What if I didn't collect sales tax?**

Sales tax is collected on all sales. Sales tax may be added to the price of an item or included in the price of an item. If sales tax is included in the price of an item, the vendor must post, in a conspicuous location, a sign stating “All prices include sales tax”. You are responsible for sales tax whether you intentionally collected it or not.

## **What are the responsibilities of an event coordinator?**

- 1) Notify the St. Charles Parish Sales Tax Office **and** the Louisiana Department of Revenue of the date(s) of the event, and provide a contact name with an address and telephone number.
- 2) Educate participants of the state and local sales tax rate for the jurisdiction on the date(s) of the show. This information is provided in the special event packets.
- 3) Provide a list with business name, owners name, address, phone number, and email address of all participating vendors 2 weeks prior to the event, preferably in an Excel spreadsheet. Within 2 weeks after the event, provide an updated list of vendors, including any cancellations, additions or changes.

## **Must the event coordinator list all participating vendors?**

Yes. The Event Coordinator is required to report all vendors at the event, including those whose sales may be exempt from sales tax or those only displaying and not selling merchandise.

For more information regarding special events and the Louisiana Department of Revenue please click this link:

<http://revenue.louisiana.gov/Businesses/SpecialEventsCraftShowsAndTradeShows>