



*St. Charles Parish  
Sales and Use Tax Office  
13855 River Road  
Luling, Louisiana 70070  
Phone (985) 785-3125  
Fax (985) 785-7246*

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**INFORMATION ON THE UPCOMING SALES TAX HOLIDAY FOR STATE AND ST. CHARLES PARISH SALES TAXES BEGINNING 12:01 AM ON FRIDAY, AUGUST 4th THROUGH 11:59 PM SATURDAY, AUGUST 5th.**

**What is the Sales Tax Holiday?**

The Louisiana Sales Tax Holiday provides for a reduction in State sales tax and an exemption from St. Charles Parish sales tax on the first \$2,500 of the purchase price of most individual items of tangible personal property for non-business use. The State and St. Charles Parish sales tax is payable on the portion of the purchase price of any individual item in excess of \$2,500.

The 2017 holiday will be from 12:01 a.m. on Friday, August 4th through 11:59 p.m. on Saturday, August 5th. The holiday will apply to 2 percent of the State sales tax and the 5 percent St. Charles Parish sales tax. These dates are set by the enabling legislation as the first consecutive Friday and Saturday of August annually. Please note 3% Louisiana State Sales Tax will be collected.

**What items are eligible for exemption?**

The exemption will apply statewide to all consumer purchases of tangible personal property, other than vehicles subject to license and title and meals furnished for consumption on the premises where purchased, including to-go orders, provided that the property is not for use in a business, trade, or profession. St. Charles Parish is following the same exemptions for those purchases made in or delivered to St. Charles Parish.

**What items are NOT eligible for exemption?**

In addition to the specific exclusions in the Act for vehicles and meals, the State and St. Charles Parish sales tax holiday will not apply to purchases of taxable services (such as hotel occupancy; amusement, recreational, and athletic admissions; repairs to tangible personal property; laundry, cleaning, pressing, and dyeing services; vehicle parking; the furnishing of cold storage space; printing services; and telecommunication services) or to leases or rentals of tangible personal property.

### **What are the conditions for exemption?**

A customer will be eligible for the sales tax exemption if during the two days of each annual holiday:

- The customer buys and accepts delivery of eligible property;
- The customer places property on layaway;
- The customer acquires property that was previously placed on layaway; or
- The customer places an order for immediate delivery, even if delivery must be delayed, provided that the customer has not requested delayed shipment.

### **Are there any special provisions?**

- The exemption is allowed on both inputs to and withdrawals from layaway.
- Purchases during the holiday with "rain checks" issued before the two-day holiday are eligible for exemption, but purchases after the holiday with "rain checks" issued during the holiday are not eligible for exemption.
- Orders for immediate shipment are eligible for exemption even if the shipment is after the holiday, provided that the customer does not request delayed shipment.
- The post-holiday exchange of merchandise to effectuate changes in size, color, or correction of defects does not create a tax liability, but exchanges after the holiday for dissimilar items will be considered the purchase of new property on which the sales tax will be payable.
- Items that are normally sold as a unit, such as dining tables and chairs, cannot be individually priced for the purpose of creating a separate eligibility cap for each individual item.
- For a 60-day period after the holiday, dealers who issue refund or credit for the return of merchandise that was eligible for sales tax exemption during the holiday can issue refund or credit for the State and St. Charles Parish sales tax on that returned merchandise only if the customers returning the property have receipts showing that the exempted tax was actually paid on the original purchases, or the dealers are otherwise able to document that the exempted State and St. Charles Parish sales tax was paid on the original purchases.

**PLEASE REPORT ALL TAX EXEMPT SALES ON LINE 9 OR 10 UNDER ALLOWABLE DEDUCTIONS AND DOCUMENT AS "ST. CHARLES PARISH SALES TAX HOLIDAY".**

Direct questions to our Sales Tax Office at (985) 785-3125.

Sincerely,

St. Charles Parish Public Schools