

## FAILURE TO FILE

Returns that are received by the Department after their due date will be subject to the following:

1. Disallowance of vendor's compensation (Line 10 of the state sales tax return);
2. Interest on the liability from the due date of the return until paid; and,
3. Delinquent penalties at the rate of 5 percent of tax for each month or portion of month until the return is filed, up to the legal maximum of 25 percent.

## ADDITIONAL INFORMATION

Before opening a business, it is a good idea to visit the nearest Louisiana Department of Revenue regional office. This visit will allow for proper distribution of information between the seller and the Department on sales tax and any other state taxes that might be applicable.

Questions concerning Louisiana's general sales tax may be directed to any office of the Department of Revenue listed in this brochure.

The Louisiana Department of Revenue has eight offices made up of the main office in Baton Rouge and seven regional offices. The Department also has numerous field representatives throughout the state and nation. The locations and telephone numbers of the regional offices are:

**Baton Rouge Headquarters**  
Post Office Box 201  
Baton Rouge, LA 70821-0201

617 North Third St. • Baton Rouge, LA 70802  
(225) 219-0102 • (225) 219-2114 (TDD)

### **Southeast District**

New Orleans  
(504) 568-5233

Thibodaux  
(504) 568-5233

**Southwest District**  
Baton Rouge  
(225) 219-5500

Lafayette  
(337) 262-5455

Lake Charles  
(337) 491-2504

### **North District**

Alexandria  
(318) 487-5333

Monroe  
(318) 362-3151

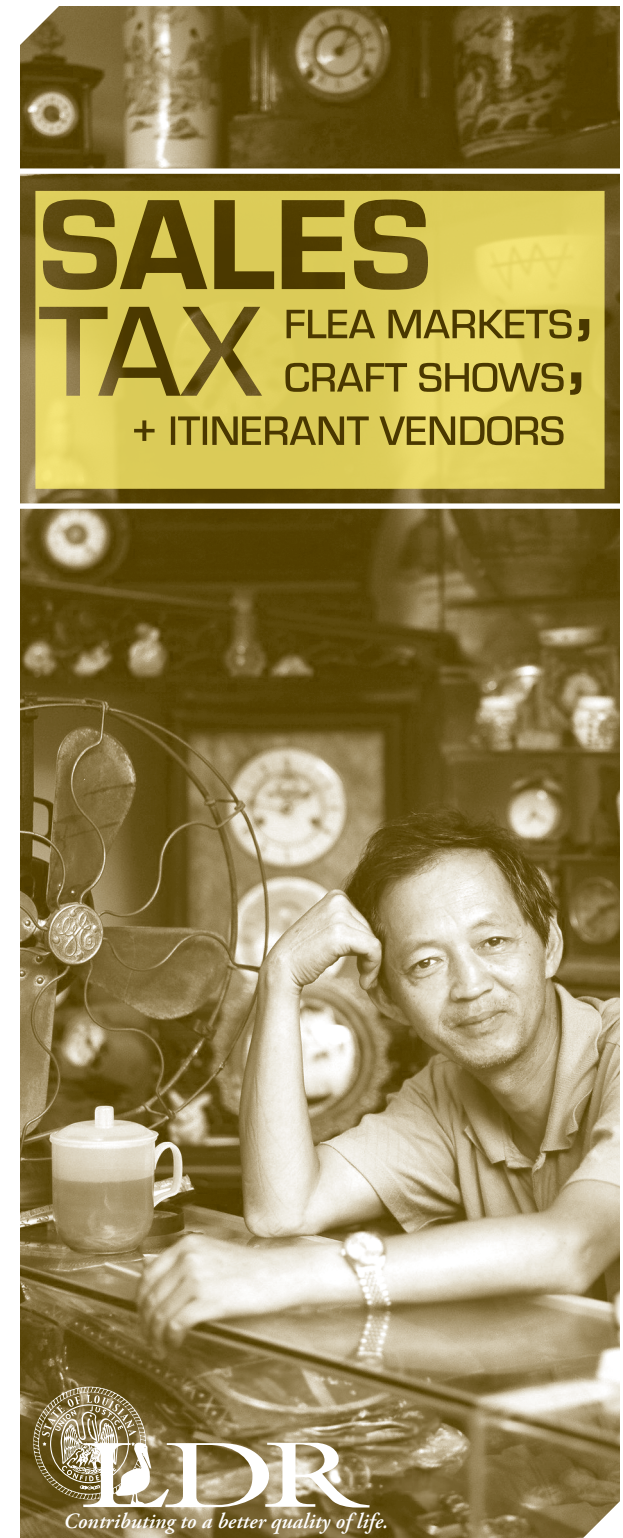
Shreveport  
(318) 676-7505

[www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

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# FLEA MARKETS, CRAFT SHOWS, + ITINERANT VENDORS

This brochure outlines the taxability of sales made by itinerant vendors and participants in craft shows and flea markets. According to Revised Statutes 47:302 et seq., sales made by these vendors, whether the vendor is from Louisiana or another state, are subject to Louisiana general sales tax. For the purposes of this brochure, the words vendor, dealer, taxpayer, and seller are used interchangeably.

## FLEA MARKETS

A flea market is a business where participants rent space in order to buy, sell or trade such items as new and used furniture, clothing, antiques, collectibles, tools, toys, appliances, plants, pottery, or jewelry, alongside other participants within the same building. Flea market participants may rent space on a daily, weekly or monthly basis.

## CRAFT SHOWS

A craft show consists of a group of participants who display and sell, buy or swap items such as dolls, furniture, leather items, art work, jewelry and pottery. Craft show participants generally sell a variety of items at the same show. A trade show is a type of craft show, but the participants sell similar items, such as art works, collector's items or jewelry.

## ITINERANT VENDORS

An itinerant vendor is an individual who sells, buys or swaps from no permanent place of business. These vendors sell such items as tools, art work, pottery, jewelry, antiques and cooking utensils. Their selling locations are usually alongside the road or rented space in a hotel.

## SALES TAX

The State's four percent sales tax is due on all retail sales of new or used tangible personal property. Tangible personal property is movable and includes almost everything a person can see or touch. Sales tax is also due on sales of prepared food. The tax collected must be stated separately from the sale price of the merchandise sold. The sales tax is also due on swapped items with the taxable amount being the fair market value of the swapped item. In order to comply with local laws, the vendor must contact local taxing authorities to determine the proper tax liability.

## TAX COLLECTION

The seller is responsible for collecting and remitting the state sales tax to the Louisiana Department of Revenue. In return, the seller may retain 1.1 percent of taxes collected (vendor's compensation) on the sales tax return, provided the return is filed and paid timely.

## SALES TAX CERTIFICATES

All sellers must file a sales tax return with the Louisiana Department of Revenue. Filings may be required on a regular or irregular basis.

Sellers who participate in sales within the state on an occasional basis only should file an irregular sales tax return. The nearest regional office of the Department must be contacted to arrange payment of these taxes.

Sellers who regularly sell within the state must secure a sales tax certificate from the Department of Revenue. The seller must display this certificate at all times and file regular monthly returns. To obtain a certificate, please contact any of the regional offices or mail an application to the following address:

LA Department of Revenue  
Attention: Taxpayer Services Division  
Post Office Box 201  
Baton Rouge, LA 70821-0201

## TAX RETURNS

Tax returns are filed monthly, along with the amount of sales tax collected. The sales tax return and tax payment are due by the 20th day of the month immediately following the end of the period being reported. Returns transmitted after the 20th day are considered delinquent.

All state sales tax returns for new accounts must be filed on a monthly basis; however, once the dealer has filed six monthly returns, he may apply for and be placed on a quarterly filing basis, provided that his state sales tax liability averages less than \$500 per month.

Vendors who will file on an irregular basis should file a return for that event only. The filing of these returns should be arranged through the nearest regional office.