



**LOUISIANA
DEPARTMENT
of REVENUE**

**Ernest N. Morial Convention Center
Service Contractor Tax and Tour
Tax Return**

Mail to:

Louisiana Department of Revenue
Taxpayer Compliance – Sales Division
P.O. Box 3138
Baton Rouge, LA 70821-3138
(855) 307-3893

Filing
Period _____
MM/YY

Legal Name		
Trade Name		
Address		
Unit Type	Unit Number	
City	State	ZIP
Foreign Nation, if not United States <i>(do not abbreviate)</i>		

PLEASE PRINT OR TYPE

Service Contractor Tax		
1. Contract Price of Goods and/or Services Furnished		.00
2. Less Total Exemptions <i>(from Line 11)</i>		.00
3. Taxable Amount <i>(Subtract Line 2 from Line 1.)</i>		.00
4. Gross Tax Due <i>(Multiply amount on Line 3 by 2%.)</i>		.00
Tour Tax		
5. Number of Tour Participants		
6. Gross Tax Due <i>(Multiply amount on Line 5 by \$1.)</i>		.00
7. Net Tax Due <i>(Add Line 4 plus Line 6.)</i>		.00
8. Delinquent Penalty <i>(5% of tax for each 30 days or fraction thereof of delinquency, not to exceed 25% in the aggregate)</i>		.00
9. Interest <i>(See instructions.)</i>		.00
10. Total Tax, Penalty, and Interest <i>(Add Lines 7 through 9.)</i>	Make payment to: Department of Revenue. Do not send cash.	PAY THIS AMOUNT.▶ .00
11. Exemptions <i>(Please specify.)</i>	Type	Amount
TOTAL		

This return is due on or before the 20th day following the taxable period and becomes delinquent on the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Date <i>(mm/dd/yyyy)</i>	Taxpayer Signature
Signature of preparer other than taxpayer	Telephone

Amended Return Business Closed Final Return Date Business Discontinued _____

FOR OFFICE USE ONLY		
Amount paid with this return	Check #	Routing #



SPEC CODE

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GENERAL INFORMATION

1. The Ernest N. Morial New Orleans Exhibition Hall Authority has authorized a service contractor tax at the rate of two percent tax on goods and services performed in conjunction with public and private trade shows, conventions, and exhibitions held within Orleans Parish. Service contractors include any person or entity working to provide any of the following goods and services: installation and dismantling of exhibitis, displays and booths, decorations, electrical supplies, material handling, drayage, flowers/floral decorations, computers, audio/visual equipment, bands/orchestras, lighting trusses, rigging and associated equipment, furniture, carpets, signs, props, floats, business machines, plumbing, telephones, photography, catering food services, compressed air, gas, ballons, scaffolding, fork lifts, highlights, security, information retrieval systems, and any other services associated with trade shows, conventions, and exhibitions. It is the responsibility of the service contractor to collect and remit the tax. The amount of the service contractor tax may be included in the gross billing to the trade show, convention, exhibition, or other event that receives the goods or services.
2. The Ernest N. Morial New Orleans Exhibition Hall Authority has also authorized a tour tax that includes sight-seeing tours in Orleans Parish or tours that include sight-seeing in Orleans Parish. The tour tax is \$1 per tour ticket that includes tours of places and things, including points of interest, historic buildings, parks, and other sites conducted by persons acting as sight-seeing guides or lecturers. Walking tours and tours in vehicles are subject to the tour tax.
3. All persons and dealers who are subject to the taxes levied by the Ernest N. Morial New Orleans Exhibition Hall Authority for the Service Contractor Tax and Tour Tax are required to file a tax return monthly, unless otherwise provided. Returns are due on or before the 20th of the month following the close of the period in which the tax becomes due. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the next day thereafter.
4. Corrections or changes to the name and address information shown on the form should be made on the face of the return. If this is an amended return, mark the "Amended Return" box on the front of the form. If this is a final return, mark the "Final Return" box on the front of the form and enter the date the business was sold or closed.
5. All amounts on the return should be rounded to the nearest dollar and shown in the appropriate boxes.
6. Care should be exercised to ensure the following: (a) the correct period is entered or shown in the appropriate area at the top of the return; (b) the return is signed and dated by the appropriate company official; (c) a payment for the exact amount of tax, penalty, and interest accompanies the return and that this payment amount is properly entered on Line 10; and, (d) the return and payment are placed in the attached pre-addressed envelope with proper postage affixed and mailed.

INSTRUCTIONS

- Line 1** Enter the total amount of goods and services rendered during the calendar month that were subject to the service contractor tax with no reduction for any purpose.
- Line 2** Enter the total amount of exempt goods and services as shown on Line 11.
- Line 3** Subtract Line 2 from Line 1
- Line 4** Self-explanatory
- Line 5** Enter the total amount of tickets issued that was subject to the tour tax with no reduction for any purpose. The number entered should include the number of tours given to participants under a multi-tour ticket.
- Line 6** Self-explanatory
- Line 7** Self-explanatory
- Line 8** A delinquent penalty of 5 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent of the net tax due on Line 7, must be entered on Line 8. A monthly return becomes delinquent on the 21st day of the month following the month in which tax becomes due.
- NOTE:** *In addition to the delinquent penalty reported above, a taxpayer may also incur a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations.*
- Line 9** Interest is due if the payment is late. Refer to Form R-1111, *Interest Rate Schedule-Collected on Unpaid Taxes*, for monthly interest rates that apply. Form R- 1111 is available on the Department's website at www.revenue.louisiana.gov.
- Line 10** Self-explanatory
- Line 11** List amount of exemptions by type and amount and enter total here and on Line 2. Attach additional schedule, if necessary.

For taxpayer assistance, contact the Louisiana Department of Revenue Headquarters.

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