

General Information

1. 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.

2. 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.

3. All amounts on the return should be rounded to the nearest dollar and shown in the appropriate boxes.

4. Care should be exercised to ensure that: (a) the correct period is entered or shown in the appropriate area near 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 of 1.25 percent per month of the net tax due on Line 7 must be shown for the delinquent period, beginning with the dates explained on Line 8 above, until the tax is remitted to the Secretary of Revenue.

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 Baton Rouge Headquarters or the New Orleans Regional Office.

Sales Tax Division
Department of Revenue
P.O. Box 3138
Baton Rouge, LA 70821-3138
(225) 219-7356

New Orleans Regional Office
1555 Poydras Street
Suite 900
New Orleans, LA 70112-3707
(504) 568-5233