

Rule 009 – St. John the Baptist Parish Sales/Use Direct Pay Permit

The following are the conditions under which St. John the Baptist Parish will issue a sales/use tax direct pay permit:

- The taxpayer must demonstrate that they qualify for a State of Louisiana sales/use tax direct pay permit.
- The permit is site specific.
- Any taxpayer granted a direct pay permit agrees to provide the Parish with the following information on all contracts (involving contractor/service provider exposure and responsibility for St. John Parish sales/use taxes) exceeding \$50,000.00 executed by them with contractors/service providers for work at site covered by the permit:
 - Name of contractor/service provider.
 - Address (mailing and physical) of contractor/service provider.
 - Contact/service provider contact information for contractor (individual, telephone, fax, email).
 - Total amount of the contract.
 - Description (brief) of contract scope.
 - Duration of contract (beginning and ending dates).
 - This information will be provided on an annual basis within 30 days of year end.
- Permits will expire at the end of the prescriptive period applicable to the issue date of this permit and will have to be reapplied for prior to expiration.