



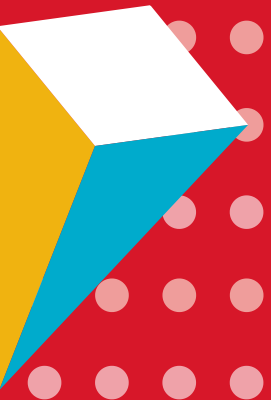
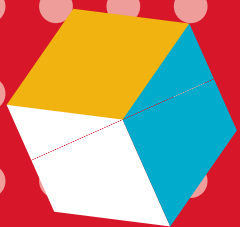
LOUISIANA CULTURAL DISTRICTS

Sales Tax Procedure



PROGRAM PURPOSE

**to help local
governments revitalize
communities by creating
locally driven hubs of
cultural activity**



BENEFITS

Increased occupancy, cultural activity, commerce, jobs, and sense of community identity





DISTRICT CERTIFICATION


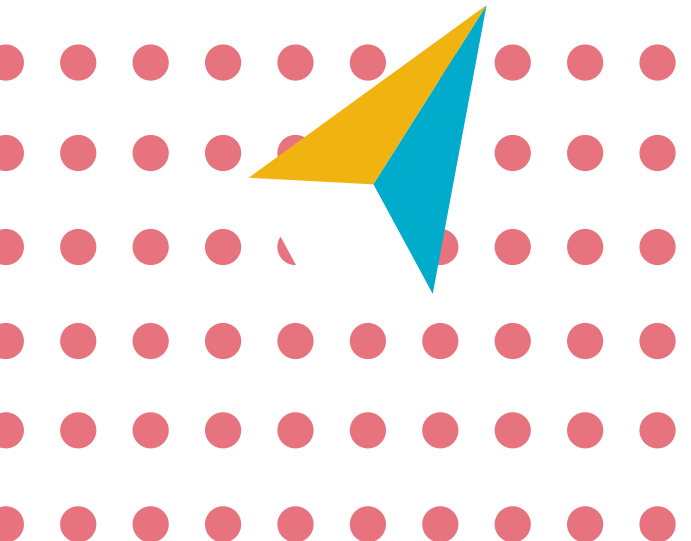


STATE HISTORIC TAX CREDITS

Eligibility to property owners to apply for
state tax credits for renovation projects to
historic buildings
(commercial revenue producing)

LOCAL SALES TAX EXEMPTION

Original, one-of-a-kind, works of visual
art sold within the boundary of a cultural
district

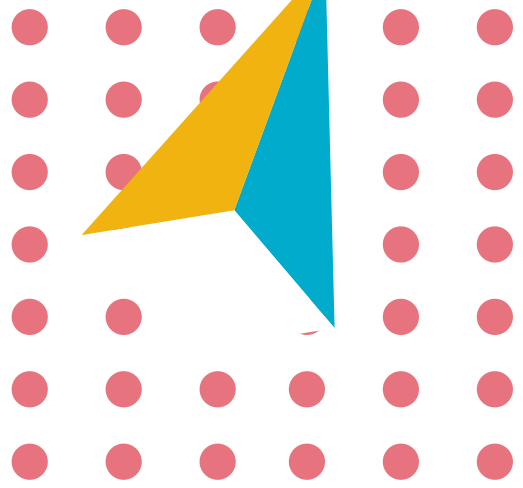




WHAT QUALIFIES AS ORIGINAL ART?

AN ITEM MUST MEET ALL FIVE OF THE FOLLOWING POINTS

QUALIFIED WORKS



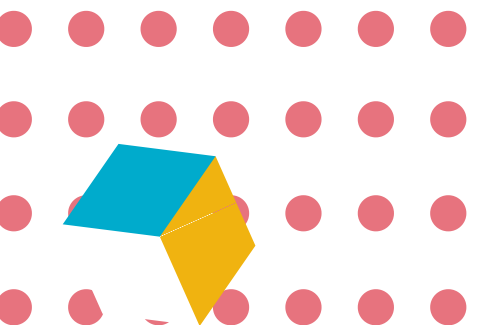
 **VISUAL ART OR FINE CRAFT**

 **ORIGINAL**

 **ONE-OF-A-KIND**

 **MADE BY HAND**

 **NOT MASS PRODUCED**



SO WHAT'S THE DIFFERENCE?

QUALIFYING

- Include drawing, painting, sculpture, clay, ceramics, fiber, glass, leather, metal, paper, wood or mixed media
- Limited numbered editions (up to 100) of hand-made prints such as lithograph, photography, silk screen, intaglio, etching

INELIGIBLE

- Reproductions
- Multiples
- Manufactured
- Performing Art
- Food Products
- Music Recordings
- Live plants

R-1384 (5/06)



**Original Works of Art Sold in an
Established Cultural Product District
Sales Tax Exemption Certificate**
Revised Statute 47:305.57

Taxpayer Services Division
P.O. Box 201
Baton Rouge, LA 70821-0201
(225) 219-7356 (225) 231-6296 (Fax)

PLEASE PRINT OR TYPE.

Purchaser Name		
Address		
City	State	ZIP

Description of Art			
Title		Artist Name	
Media	Size	Color	Date Created (if known)
Sales Price		Date of Purchase (mm/dd/yyyy)	

The Seller hereby certifies that the above described item is an original one of a kind work of art that meets the definition established by the Louisiana Department of Culture, Recreation and Tourism. Its authenticity is attested to by the following authorized representative of the Seller.

Seller Name		
Seller Address		
City	State	ZIP
Cultural Product District Name		
Cultural Product District Parish	City	

Authorized person completing the exemption certificate	
Name	Title
Date (mm/dd/yyyy)	

Exemption certificate to be retained by seller; copy of exemption certificate to be retained by purchaser.

FORM R-1384

- Must be completed for each sale
- Seller retains a copy in case of audit
- Copies available for download online

(This can also be automated, depending on the seller's procedures.)

STATE FORM

www.rev.state.la.us/sections/taxforms

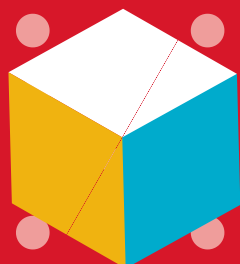
LOCAL FORMS BY PARISH

www.laota.com

JULY 1, 2018 CHANGES

Louisiana Legislature set the state sales tax at 4.45%. Sellers must now charge this tax on all goods sold. Local sales tax is not affected and sales of original art from Cultural Districts are still exempt.





STATE TAX FORM

FOR OFFICE USE ONLY

Do not use this form for filing periods prior to July 2016.

Filing period:

U.S. NAICS Code:

Account Number:

Name(1):

Name(2):

Address(1):

Address(2):

City: State:

Please use blue ink. Round to the nearest dollar.

1	Gross sales of tangible personal property	1
2	Cost of tangible personal property (Used, consumed, or stored for use or consumption in Louisiana.)	2
3	Leases, rentals, and services (Do not include motor vehicle leases or rentals, which must be filed electronically. See instructions.)	3
4	Total (Add Lines 1 through 3.)	4
5	Total allowable deductions (From Line 36, Schedule A. Do not include as a deduction any item not reported on Lines 1 through 3.)	5
6	Amount taxable (Subtract Line 5 from Line 4.)	6
7	Tax due (Multiply amount on Line 6 by 5%.)	7
8	Excess tax collected (Do not include local sales tax.)	8
9	Total (Add Line 7 and Line 8.)	9
10	Vendor's compensation (0.748% of Line 9 if not delinquent. Limited to \$1500. See instructions for additional information.)	10
11	Gross tax due (Subtract Line 10 from Line 9.)	11
12	THIS LINE INTENTIONALLY LEFT BLANK	12
13	Net tax due (Same as Line 11.)	13
13A	Donation to The Louisiana Military Family Assistance Fund (Enter the amount from Line 37 from the back of the return.)	13A
14	Penalty (See instructions.)	14
15	Interest (See instructions.)	15

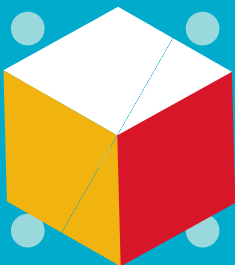
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WEB

STATE TAX
RETURN



ST. MARTIN PARISH SCHOOL BOARD
SALES AND USE TAX DEPARTMENT
P O BOX 1000 BREAUX BRIDGE LA 70617
PHONE: 227-222-0166, Ext 4952 227-222-0267 (FAX)

ONLINE FILING: parishs-bis.com
SALES TAX INFO: www.laota.com

PLEASE ENTER YOUR CHECK NUMBER

DO NOT STAPLE CHECK TO FORM

1. Gross Sales of Tangible Personal Property, Leases, Rentals & Services Reported to the State of Louisiana	\$
ALLOWABLE DEDUCTIONS	
2. Sales for Resale	
3. Cash Discounts, Sales Returns & Allowances	
4. Sales Delivered or Materials Used Outside This Jurisdiction	
5. Sales of Gasoline and Motor Fuels	
6. Sales to the U.S. Government and State of Louisiana	
OTHER DEDUCTIONS AUTHORIZED BY LAW (explain)	
7	
8	
9	
10	
11. Total allowable deductions (Line 2 thru 10)	
12. Adjusted gross sales (Line 1 minus Line 11)	

PARISH TAX RATE 3.5% (EXCEPT FOR COLUMNS B, C, D, J & L)

COLUMN B - BREAUX BRIDGE ANNEXATION - (effective 1-1-2002) located by physical address - see reverse side of sheet for applicable addresses

COLUMN D - ST. MARTINVILLE ANNEXATION - (effective 4-1-2000) located by physical address - see reverse side of sheet for applicable addresses

COLUMN H - ST. MARTIN PARISH GOV'T SALES TAX DISTRICT NO. 2 - (effective 4-1-1999) located by physical address - see reverse side of sheet for applicable addresses

COLUMN I - ST. MARTIN PARISH GOV'T SALES TAX DISTRICT NO. 1 - (effective 10-1-2002) all unincorporated areas of St. Martin Parish less and except Sales Tax District No. 2

COLUMN J - CITY OF ARNAUDVILLE within ST. MARTIN PARISH located by physical address - see reverse side of sheet for applicable addresses

COLUMN L - BREAUX BRIDGE COMMERCIAL DISTRICT - (effective 1-1-2009) located by physical address - see reverse side of sheet for applicable addresses

WARNING

DO NOT use any other taxpayer's return as this will result in improper credit.
DO NOT ignore delinquent notices - negligence penalties may be imposed.

I declare under the penalties for filing false reports that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

Please indicate any changes: Date out of business or sold

Name and address of new owner

Account #

Name

Address

Per Period Ended

MAKE YOUR REMITTANCE CHECK PAYABLE TO:
ST. MARTIN PARISH SCHOOL BOARD
SALES & USE TAX DEPT
P O BOX 1000 BREAUX BRIDGE, LA 70617

effective 1/1/2009

This return DUE on the 1st day of month following period covered by the return and becomes DELINQUENT on 21st day.

COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS

COMPUTATION OF SALES AND USE TAX	A	B	C	D	E
	Breaux Bridge, School Board & Law	Breaux Bridge Annex, School Board & Law	St. Martinville, School Board & Law	St. Martinville Annex, School Board & Law	Parish, School Board & Law
	3.50%	4.50%	4.50%	5.50%	3.50%
13. Adjusted Gross Sales in Each Jurisdiction (Totals of all columns must equal LINE 12)					
14. Purchases Subject to Like Tax in Each Jurisdiction					
15. Total (Line 13 plus Line 14)					
16. TAX DUE - Multiply Line 15 by % Shown (Each Column)					
17. Excess Tax Collected					
18. TOTAL (Line 16 plus Line 17)					
19. Vendor's Compensation (1.1% of Line 18) (allowed only when not delinquent)					
20. Net Tax Due (Line 18 minus Line 19)					
21. Penalty - 5% per month past due to a max of 25% (Multiply line 20 by applicable penalty rate)					
22. Interest: 1% per month from due date until paid (Multiply line 20 by applicable interest rate)					
23. Total Tax, Penalty & Interest Due					
24. Tax Debt or Credit (authorized name must be checked)					
25. Total Amount Due (Line 23 plus or minus Line 24)					

COMPLETE ONLY THOSE COLUMNS IN WHICH TAXABLE ACTIVITY OCCURS

COMPUTATION OF SALES AND USE TAX	F	G	H	I	J	K	L
	Hamden, School Board & Law		District 2, School Board & Law	District 1, School Board & Law	Arnaudville, School Board & Law	Breaux Bridge Business Development, School Board & Law	
	3.50%		3.50%	3.50%	1.50%	4.50%	
13. Adjusted Gross Sales in Each Jurisdiction (Totals of all columns must equal LINE 12)							
14. Purchases Subject to Like Tax in Each Jurisdiction							
15. Total (Line 13 plus Line 14)							
16. TAX DUE - Multiply Line 15 by % Shown (Each Column)							
17. Excess Tax Collected							
18. TOTAL (Line 16 plus Line 17)							
19. Vendor's Compensation (1.1% of Line 18) (allowed only when not delinquent)							
20. Net Tax Due (Line 18 minus Line 19)							
21. Penalty - 5% per month past due to a max of 25% (Multiply line 20 by applicable penalty rate)							
22. Interest: 1% per month from due date until paid (Multiply line 20 by applicable interest rate)							
23. Total Tax, Penalty & Interest Due							
24. Tax Debt or Credit (authorized name must be checked)							
25. Total Amount Due (Line 23 plus or minus Line 24)							

Have you used the proper column? ☐ **ST. REMITTANCE ATTACHED (TOTALS A, B, C, D, E, F, H, I, J & L)**

TOTAL REMITTANCE

NAME

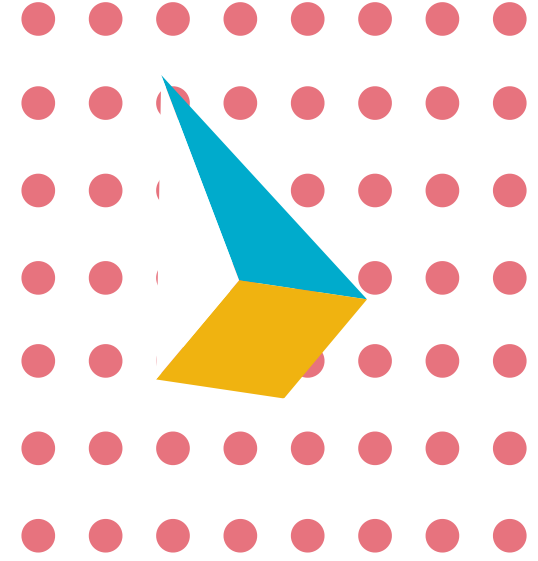
ADDRESS

DATE



LOCAL TAX RETURN INSTRUCTIONS





INDICATE TAX EXEMPT
SALES ON LINES 9-10 OF
PARISH FORM

SUBTRACT AND PAY TAX ON
BALANCE, IF ANY



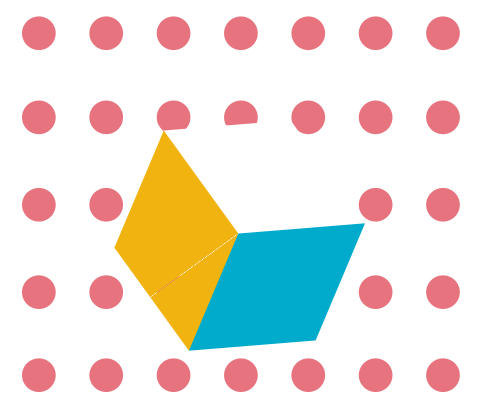
ENTER GROSS SALES ON
FIRST LINE



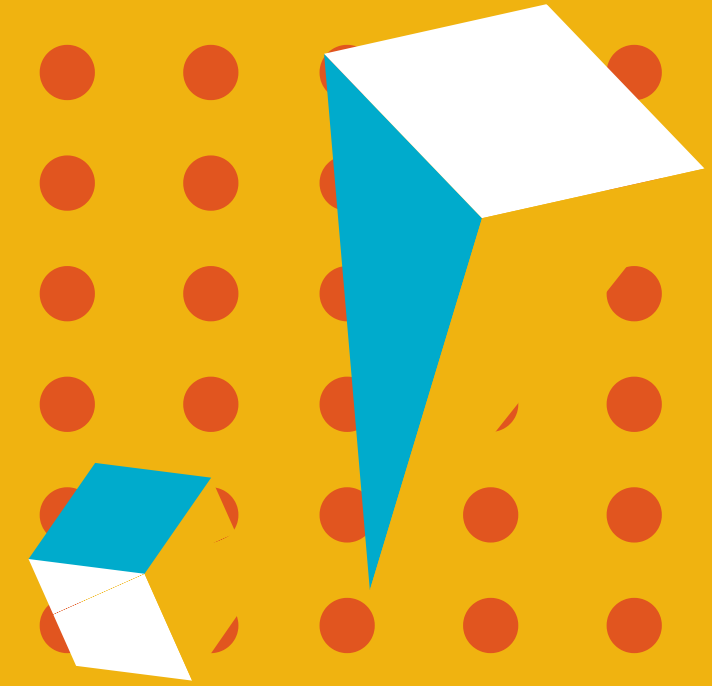
INDICATE THE SALE IS
"ORIGINAL ART SOLD IN
____ CULTURAL DISTRICT"

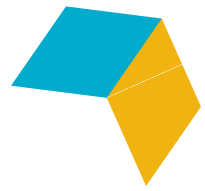


RETAIN CERTIFICATES OF
EXEMPTION EQUAL TO
THE TOTAL EXEMPT SALES



Frequently Asked Questions



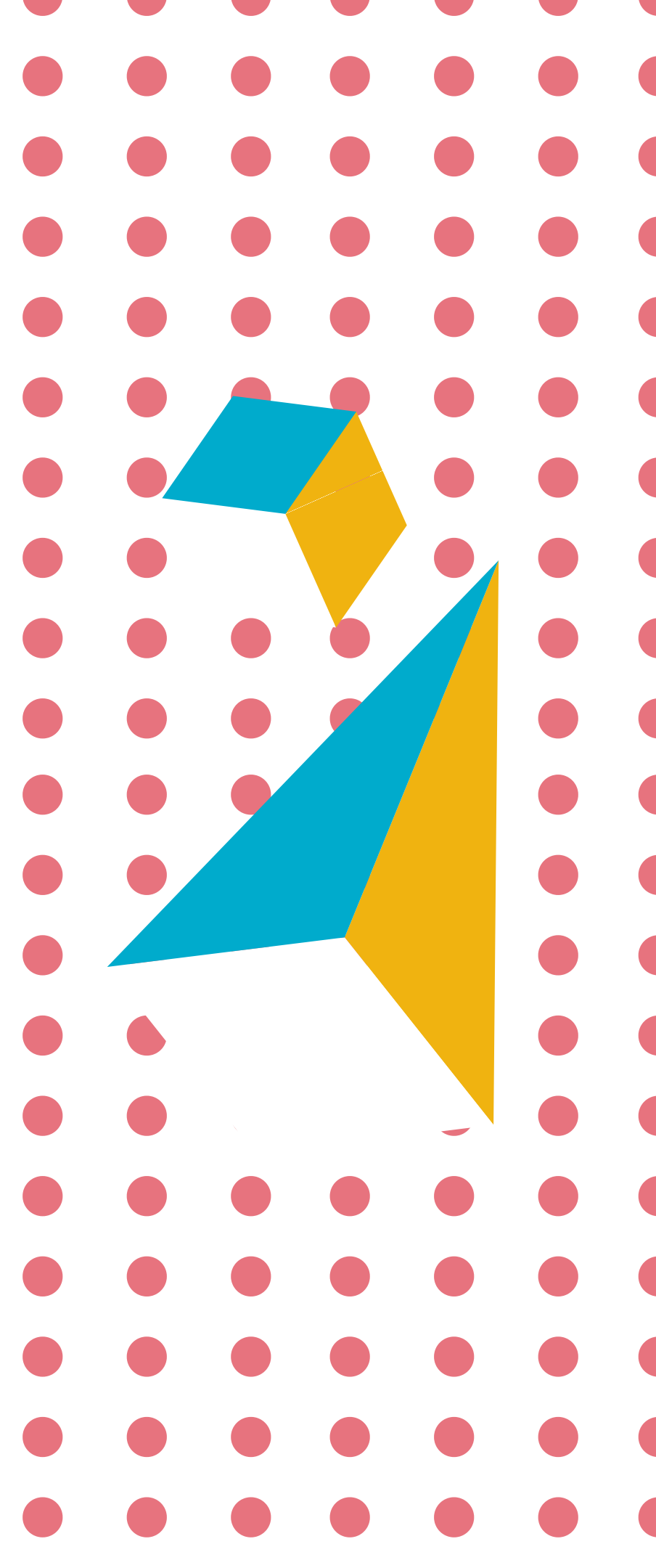


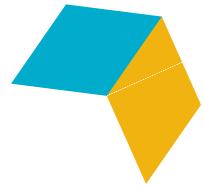
ARE ALL EDITIONS OF 100 OR LESS ELIGIBLE REGARDLESS OF THE MEDIA?

No, only limited editions of 100 or less if they are handmade or created under the direction of the artist are eligible. Eligible media include lithographs, photography, silk screen, intaglios, etchings, and graphic design.

DOES THE TAX-EXEMPT SALE OF ART APPLY TO LIVING ARTISTS ONLY?

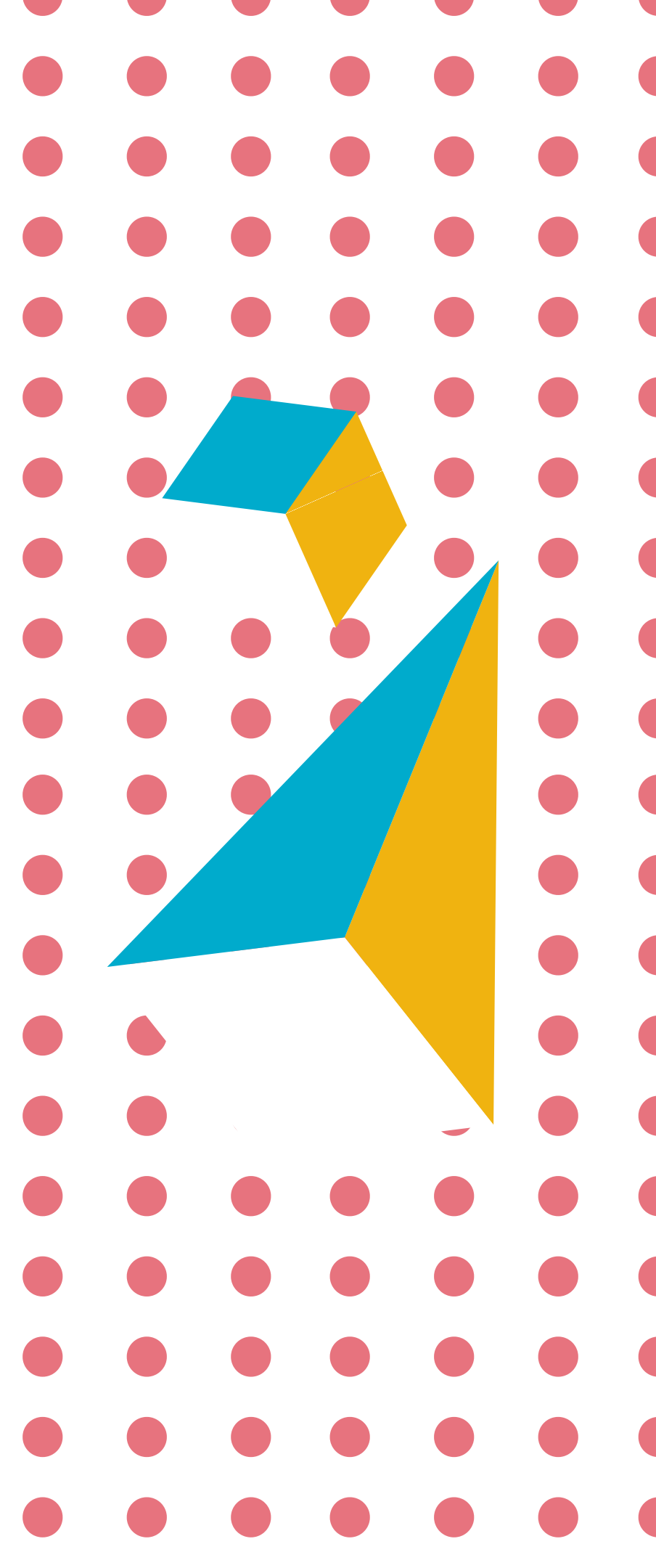
No. The law does not permit a distinction between art created by living or deceased artists. All art that meets the definition above is exempt from local sales taxes.

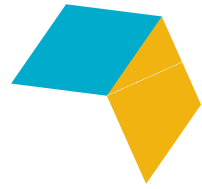




WHAT IS CONSIDERED WEARABLE ART?

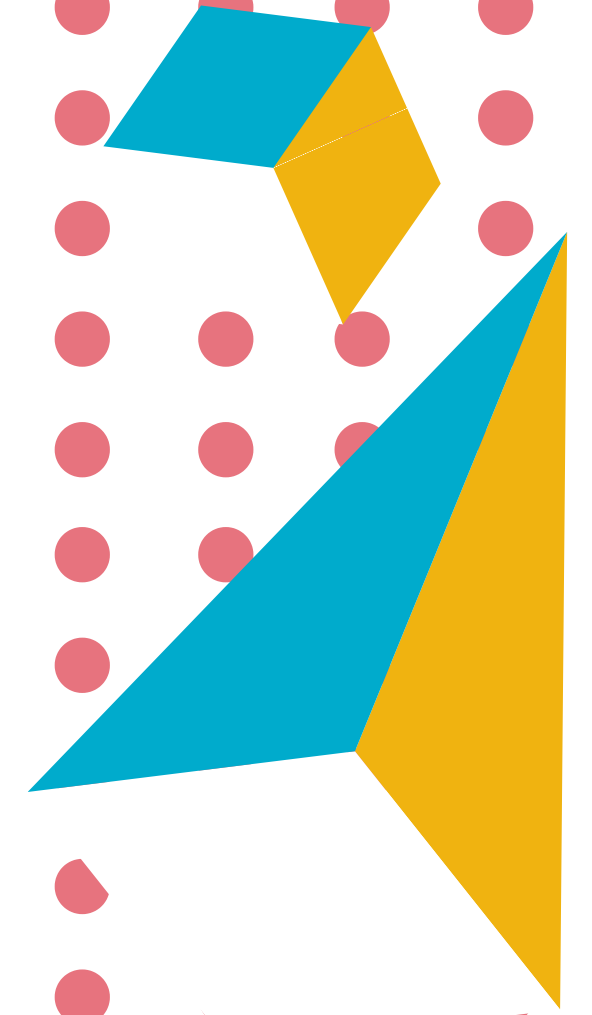
Wearable art, also known as Artwear or "art to wear," refers to individually designed pieces of (usually) hand-made clothing or jewelry created as fine or expressive art. While the making of any article of clothing or other wearable object typically involves aesthetic considerations, the term wearable art implies that the work is intended to be accepted as a serious and unique artistic creation. Most handmade knitted, crocheted, smocked, and garments made from patterns are not considered wearable art.

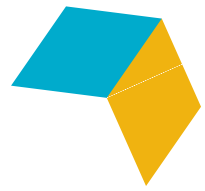




ARE ANTIQUES CONSIDERED WORKS OF ART ELIGIBLE FOR TAX EXEMPT SALES?

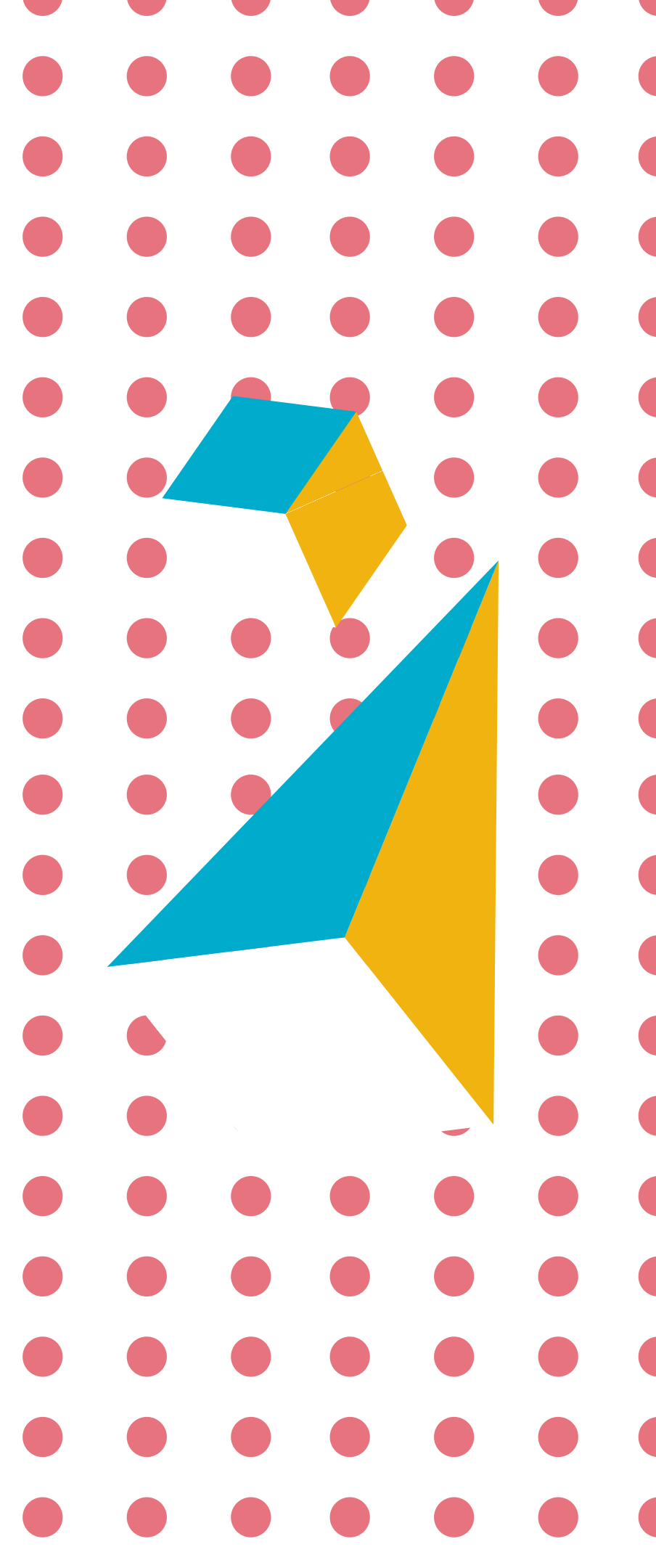
Generally antique furniture is home furnishing, which falls under the category of decorative arts that are not considered works of visual art and are not eligible for tax exempt sale under this program. Decorative Arts are defined as ornamental and utilitarian works in media including but not limited to ceramic, wood, glass, metal, and textiles. Many decorative arts, although hand made, were considered a mass produced item. Others were fashioned from patterns or designed from pieces in a catalogue, in which case, the item cannot be considered original. However, if the provenance (the history of the ownership of an object, especially when documented or authenticated) can show that it is an original one-of-a-kind work of art, a piece may be eligible upon provision of documentation to review by the Department of Culture, Recreation and Tourism for an Art Advisory Opinion, in advance of a sale, as provide in the law.

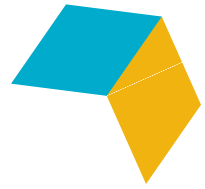




ARE HAND-MADE, ORIGINAL DESIGN ORIENTAL RUGS ELIGIBLE?

Most handmade oriental rugs are not original art under the definition adopted for the Cultural Districts program. They are created from traditional patterns or may be variations of a pattern recreated again and again. The rugs are manufactured items even though they use a hand-knotting construction process.

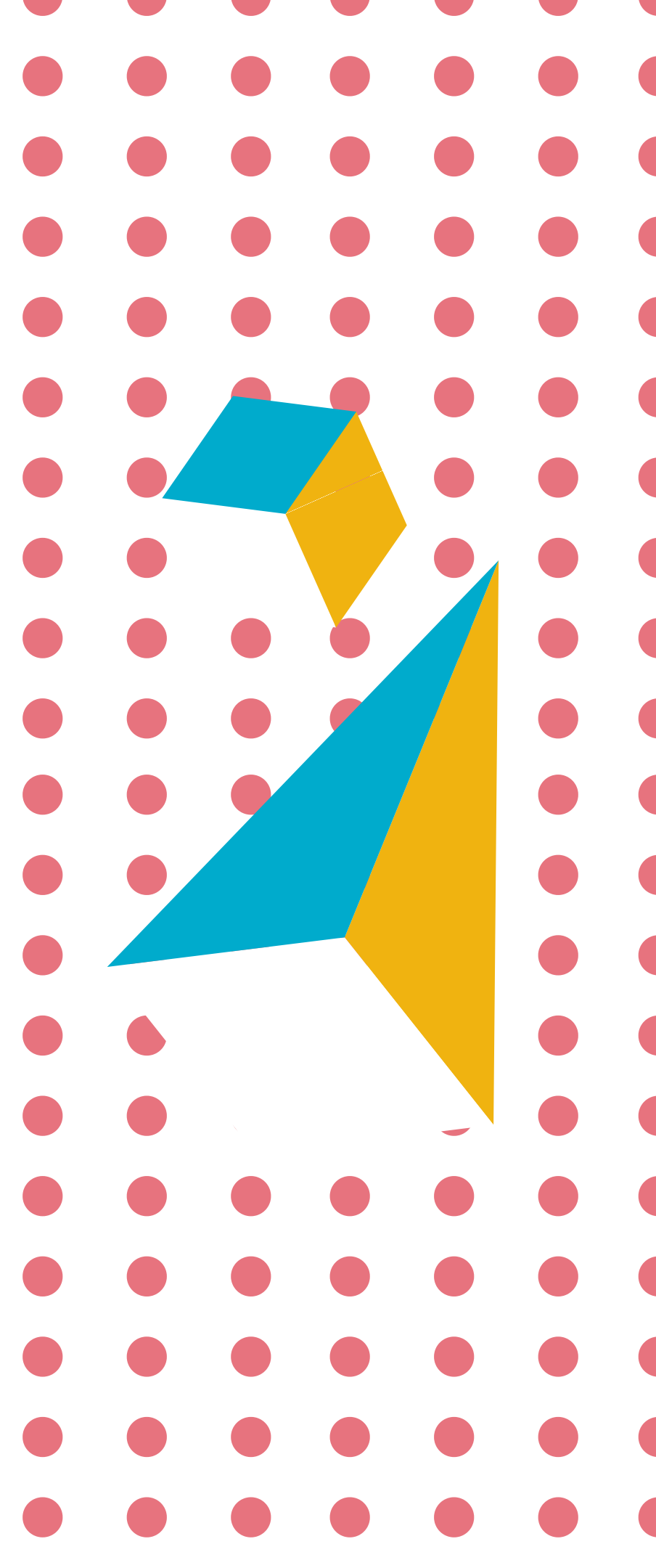


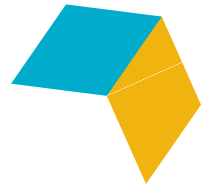


IS PORTRAIT PHOTOGRAPHY ELIGIBLE?

Fine art photography refers to photographs that are created to fulfill the creative vision of the artist, in contrast to photojournalism and commercial photography. Photojournalism provides visual support for stories, mainly in the print media. Commercial photography's main focus is to sell a product or service rather than create an artistic vision.

Typically studio, portrait, and commissioned photography are considered to be commercial photography, not fine art photography, and therefore are not eligible for tax exempt sale in a Cultural District. However, if there is a question as to the eligibility of a photography as an original work of art, an advisory opinion should be requested.



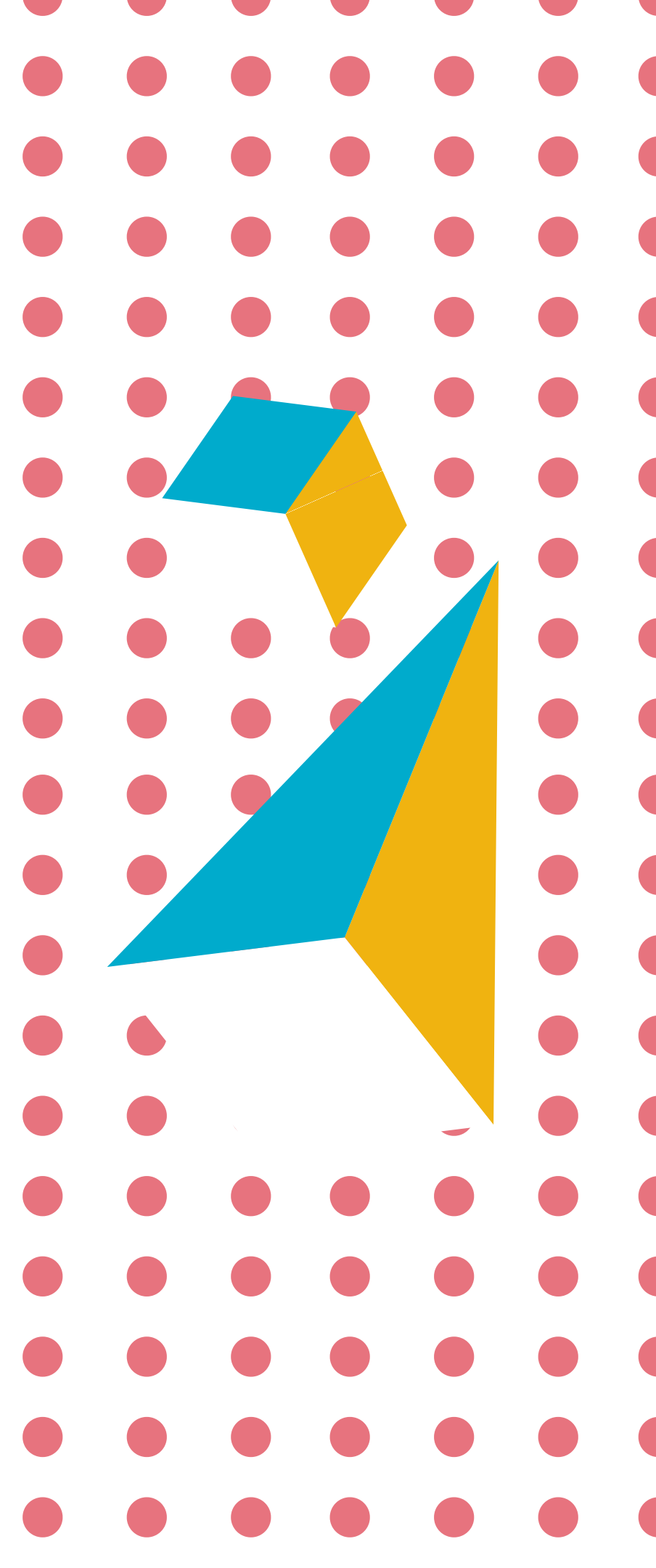


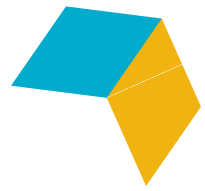
ARE TATTOOS CONSIDERED WORKS OF ART ELIGIBLE FOR THE TAX EXEMPTION?

While tattoos are considered an artistic creation, the Department has issued a ruling that works of art must be transferable; therefore body images are not eligible.

HOW DOES THE INTENT OF THE ARTIST EFFECT WHETHER AN ITEM IS A WORK OF ART?

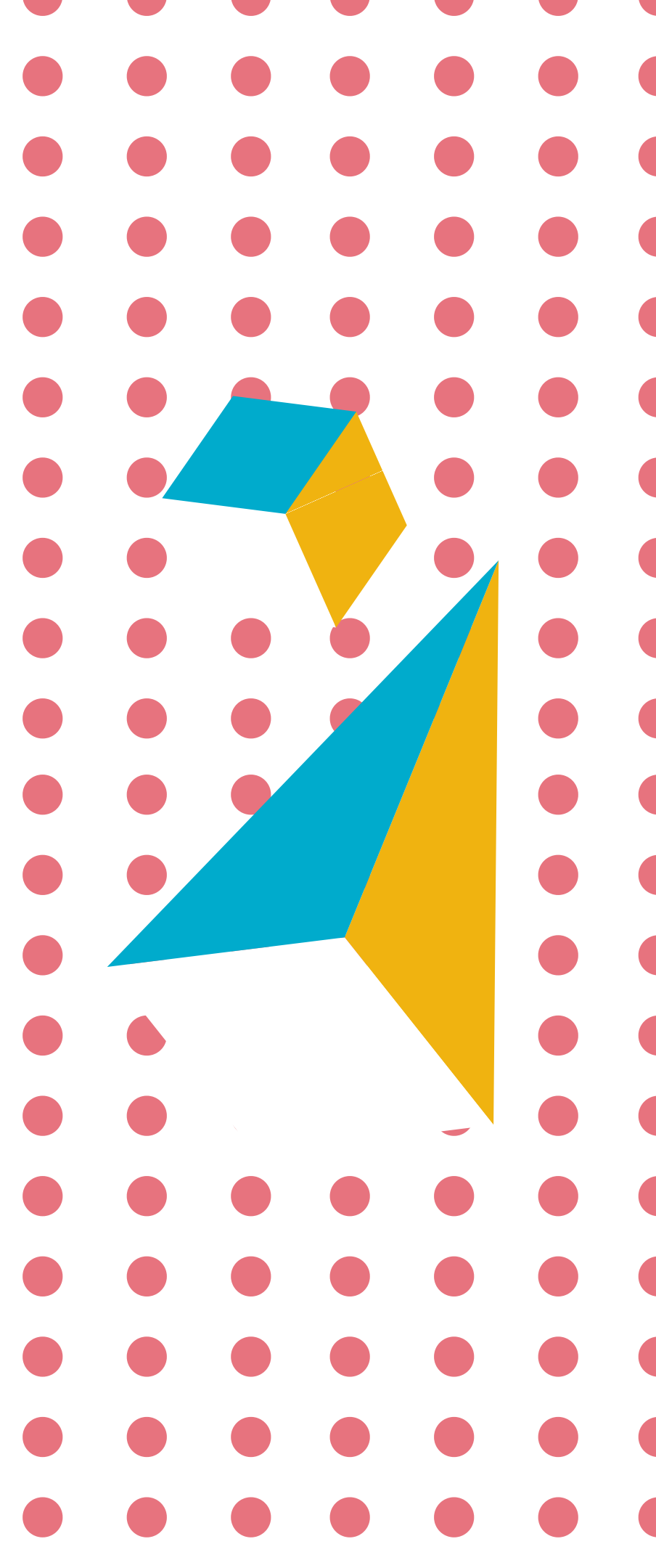
Art is defined as the process or product of deliberately arranging elements in a way that appeals to the sense or emotions, the product of human creativity, serving as a means of expression.

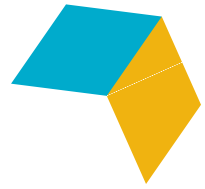




WHAT IF I AM NOT SURE IF AN ITEM MEETS THE DEFINITION AND IS ELIGIBLE?

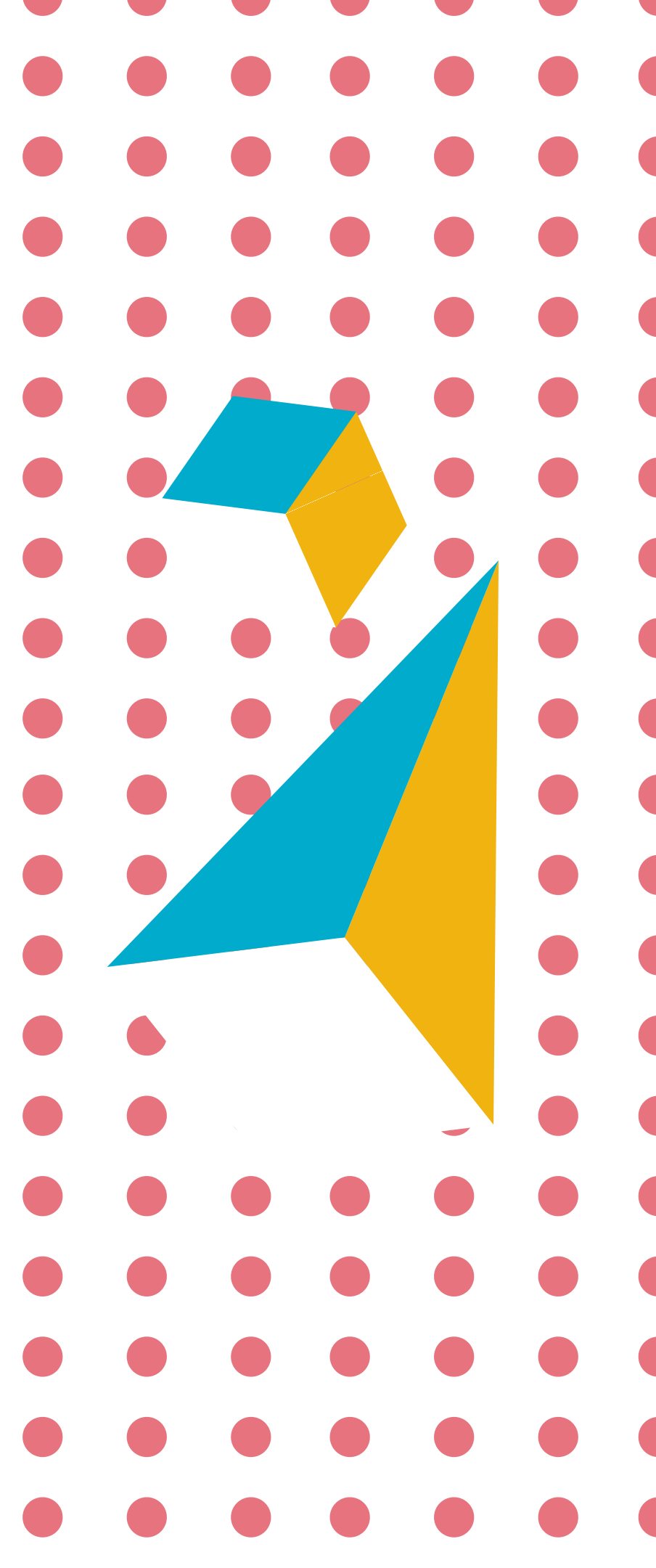
You may request an original art advisory opinion through the Office of Cultural Development. Complete an Original Art Advisory Opinion form available online at www.crt.la.gov/culturaldistricts and submit it to kmccrary@crt.la.gov, for a determination.





HOW DO I DECIDE IF I NEED AN ORIGINAL ART ADVISORY OPINION?

To decide if an advisory opinion is needed for a particular item or class of items, ask yourself these questions – Does this item stand alone as a work of art? Is it original and unique? Was it handmade, and not meant for multiple reproduction? If you can honestly answer yes to all these questions but are still uncertain whether the item is original art, you should request an opinion as provided in the Cultural Districts Advisory Opinion instructions. If you cannot answer yes to all points of the definition, the item is not eligible, and an advisory opinion is not needed.





LOUISIANA CULTURAL DISTRICTS

PHONE

225-342-8161

EMAIL

kmccrary@crt.la.gov



crt.la.gov/cultural-development/arts/cultural-districts

