



St. Martin Parish School Board

Sales and Use Tax Department

P. O. Box 1000 Breaux Bridge, Louisiana 70517

October 17, 2011

Telephone: 337-332-2105 x 4952
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Business
Address 1
Address 2

Re: Breaux Bridge Cajun Creole Cultural District

Dear

Your business is located within the Breaux Bridge Cajun Creole Cultural District which was created and became effective July 1, 2011. This designation allows for:

1. state historic tax credits for rehabilitation of commercial and residential structures and
2. an exemption of sales tax on original, one-of-a-kind works of art.

In order to be granted the exemption from state and local sales tax, Form R-1384 (copy attached) must be completed on each original, one-of-a-kind work of art sold. The form must be given to the purchaser for each sale and a copy kept on file by the seller. **In addition, another copy of Form R-1384 must be sent for each sale with the sales tax return submitted to the St. Martin Parish Sales Tax Department in the month in which the exemption is claimed.**

To report these tax-free sales on the parish sales and use tax return, the total of all these qualifying sales should be recorded on Line 8 in the Allowable Deductions section of the return. The total on Line 8 must match the sum of all Forms R-1384 sent.


The website, www.crt.state.la.us/culturaldistricts, is available to obtain a copy of the tax exemption form R-1384 and for questions concerning the definition of original one-of-a-kind works of art that is allowable for the sales tax exemption. Questions related to the administration of the local sales and use tax exemptions can be directed to me at 337-332-2105 ext. 3046.

Respectfully,

Carla Richard
Sales Tax Administrator

Attachment



	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) 231-6236 (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
Signature X	Date (mm/dd/yyyy)

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

St. Martin Parish School Board
Local Sales and Use Tax Procedure Statement
July 1, 2011

Subject: Cultural Product District Designation and Sales/Use Tax Exemption

- Deduction to be reported on line 8 of the St. Martin Parish Sales and Use Tax Report with the description "Original Art Sales"
- State of Louisiana Tax exemption form R-1384 to be used for local sales tax transactions

Ordinance 2180 was approved by the Board of Aldermen for the City of Breaux Bridge on April 12, 2011. This Ordinance endorsed a state Cultural Product District for the downtown area and designated the boundaries to be those currently in effect for the Breaux Bridge Cajun Creole Cultural District. A map of the Cultural District can be found at www.crt.state.la.us/culturaldistricts. Once at the website, go to "District Maps" and select the appropriate district.

Act No. 298 of the 2007 Regular Session provides for a state and local sales tax exemption for sales of original art within Cultural Product Districts. The St. Martin Parish School Board, Sales Tax Department will be responsible for the administration of the local sales tax exemption.

Only sales made at established business locations within this area can receive the local sales tax exempt treatment on sales of original works of art. The State of Louisiana, Revised Statute 47:305.51A states, "The sales and use taxes imposed by the state of Louisiana or any of its political subdivisions shall not apply to the sale of original, one-of-a-kind works of art from an established location within the boundaries of a cultural product district."

Businesses located within the Cultural Product District may begin making tax exempt sales on July 1, 2011. To receive the local sales tax exemption a business must determine that the sale conforms to the law's definition of an allowable exempt sale. **For all sales, the seller must complete a sales tax exemption form.** The St. Martin Parish School Board Sales Tax Department will require the use of the State of Louisiana exemption form (R-1384) for this purpose. Originals of these exemption forms (R-1384) must be maintained by the seller for four years from the date of the transaction. **For local sales tax reporting purposes, a copy of each exemption certificate form (R-1384) must be attached to the monthly sales and use tax report filed with the St. Martin Parish School Board Sales Tax Department.** Copies of these exemption certificate forms (R-1384) when added together must total the amount of the sales tax deduction that is to be recorded on line 8 of the St. Martin Parish Sales and Use Tax Report. Failure to include copies of the exemption certificate forms (R-1384) will require the Parish to disallow the sales tax deduction for the exemptions not properly documented and assess sales tax on these transactions.

A website is available to obtain a copy of the tax exemption form (R-1384) and for questions concerning the definition of original one-of-a-kind works of art that is allowable for the sales tax exemption. That site is www.crt.state.la.us/culturaldistricts. Questions related to the administration of the local sales and use tax exemptions may be addressed to the St. Martin Parish Sales Tax Department, at 337-332-2105, ext. 3046.