

Dear Sir/Madam:

Re: Review of Business and Sales Operations

In accordance with Chapter 150, Division, S. Section 150-627 of the Code of the City of New Orleans, all businesses participating as Mardi Gras vendors may be subjected to audit and/or review.

In order to perform this review, please have available all accounting records pertaining to your business. These records include, but are not limited to cash register tapes, purchase invoices, beginning and ending inventory sheets and sales records. This review may include auditors monitoring sales at your designated spot during the Mardi Gras season.

This review will also test internal controls implemented by your business. Please have the owner or person responsible for the business available for any questions the auditors may have.

Your full cooperation and understanding in this matter will be greatly appreciated.

Sincerely,

Department of Finance
Bureau of Revenue

RULES AND REGULATIONS

All vendors are required to purchase an original City of New Orleans Occupational License, an original Mayoralty Permit and I.D. badge for each category. These documents must be in your possession at all times when conducting sales.

NOVELTIES SHALL BE DEFINED AS A SMALL INEXPENSIVE TOY, ORNAMENT, PIECE OF JEWELRY OR TRINKET THAT IS TREASURED FOR THE MEMORIES ASSOCIATED WITH MARDI GRAS.

Vendors may not sell T-shirts and/or clothing, CD's, DVD's, VCR tapes or items that are not defined as novelties.

The sale of **ALCOHOLIC BEVERAGES IS STRICTLY PROHIBITED.**

Mardi Gras Vending permits are **NOT VALID** in the (French Quarters\Vieux Carre) or in the 100 blocks of Bourbon, Royal, and Chartres Streets.

Vending time shall be consistent. Commencing two (2) hours before the start of a parade and ending two (2) hours after the parade ends.

Vending is not allowed in the CBD (the River to Claiborne Avenue and Esplanade Avenue to Howard Avenue) before 6:00 p.m. for parades that are scheduled during **WEEKDAYS.**

Walkers' are required to keep moving at all times except when making sales. Tables or stands are strictly prohibited.

Walkers' boundaries extend two blocks in either direction of the street used by various parades while the parade is in progress.

During the Mardi Gras season, it shall be unlawful for any peddler or vendor of prepared food to cook, sell, or vend from a trailer, or other mobile or temporary facility, or a vehicle, or on foot, any food or merchandise on the sidewalk on the same side of the street, in the street, or on the neutral ground (median) in front of any lawfully operating restaurant, cafeteria, public or private school, or any concession operated by a booster club sanctioned by the department or recreation.

All fixed location vendors must comply with all regulations and requirements of the Department of Health, Safety and Permits (electrical and build inspections), the Fire/Bureau of Fire Prevention, Police and Finance.

“Trailers, vans and any appendant thereto from which a vendor sells shall not exceed 30 feet in length or 9 feet in width”. All vendors must sell and display from a “vehicle” **NO STANDS CARD TABLES, ETC. ARE ALLOWED ON PUBLIC STREETS, SIDEWALKS, ALLEYWAYS, PARK, SQUARES AND/OR NEUTRAL GROUND.**

Fixed location vehicles must not block intersections, sidewalks or fire hydrants. Must at all times comply with **Chapter 154** of the code of the City of New Orleans, as it relates to traffic regulations, especially, but not exclusively with regard to distances from fire hydrants and intersections.

When the use of a fixed location interferes with a parade along a particular route or interferes with public safety, the City shall have the option to deny the use of such location for the period of time deemed necessary.

Vendors selling from fixed locations shall provide containers sufficient for storage, in a sanitary manner, for all trash, garbage, or any other refuse generated by their business activities at each authorized location during “parade time” as defined in Section 34-216 of the Code of the City of New Orleans.

A LOTTERY WILL BE HELD TO DETERMINE THE ORDER OF LOCATION SELECTION. “LOTTERY PLACEMENTS ARE NON-TRANSFERABLE”.

Fixed locations are permitted on private property that is located along parade routes. These locations are subjected to zoning approval from Department of Safety and Permits.

A specific location can be assigned but not guaranteed by the City, and no fixed location shall contain more than one (1) vendor from each of the following categories:

- (1) Sandwiches, cooked foods and drinks (other than alcoholic beverage)
- (2) Candy, nuts and confections
- (3) Novelties

MARDI GRAS FEES FOR WALKERS

Mardi Gras Occasional Occupational License, per walker	\$150.00
Mardi Gras Mayoralty Permit per category, per walker	100.25
Mardi Gras I.D. Badge per walkers	5.00
Sales tax deposit per permit	<u>200.00</u>
Total	\$ 455.25

MARDI GRAS FEES FOR FIXED LOCATION VENDORS

A Central registration Application must be completed to assign an account number.

Mardi Gras Occasional Occupational License, per fix location	\$150.00
Mardi Gras Mayoralty Permit per category, per fix location	500.25
Mardi Gras I.D. Badge, per location	5.00
Sales tax deposit per permit	<u>1,000.00</u>
Total	\$1,655.25

Sales tax deposits are to guarantee payment of sales tax at the end of the Mardi Gras season. The

Sales tax deposit will be forfeited thirty (30) days after Mardi Gras, if the taxpayer has not filed his sales tax return. **THE SALES TAX DUE WILL NOT BE DEDUCTED FROM THE SALES TAX DEPOSIT. YOU MUST REMIT A SALES TAX RETURN WITHIN THE ALLOTTED TIME.** This shall in no way restrict the Department of Finance's authority to assess and collect Sales and Use Taxes in accordance with Chapter 150 of the City of New Orleans Code.

ALL FIXED LOCATION MOBILE VENDORS WITH A PARKING METER AT THEIR LOCATION WILL HAVE TO CONTACT THE PARKING DIVISION TO RENT METERS, FOR THE MARDI GRAS SEASON.

**PARKING CONTROL
1300 PERDIDO ST 6th FL
NEW ORLEANS, LA 70112**

FAILURE TO COMPLY WILL RESULT IN A CITATION OR TOW

ALL FEES, DEPOSITS, AND SALES TAX REMITTANCE MUST BE MADE BY CASHIER'S CHECK OR MONEY ORDER, PAYABLE TO THE CITY OF NEW ORLEANS. CASH WILL NOT BE ACCEPTED

**CHECKLIST FOR ORLEANS PARISH
(WALKERS ONLY)**

USE THIS CHECKLIST ON THE DAY YOU APPLY:

**STEP 1. OBTAIN A HEALTH CERTIFICATE
HEALTH DEPARTMENT**

- IF SELLING FOOD ITEMS, CALL (504) 568-7970 FOR AN APPOINTMENT TO APPLY FOR A HEALTH CERTIFICATE.
- BRING PERMIT FEE WITH A LISTING OF ALL ITEMS TO BE SOLD AND THE NAME OF THE VENDOR WHERE THE ITEMS ARE PURCHASED.
- SECURE HEALTH PERMIT

NOTE: WALKERS ARE ONLY PERMITTED TO SELL PREPACKAGED FOOD

**STEP 2. OBTAIN OCCUPATIONAL LICENSE, MAYORALTY PERMIT(S) I.D.
BADGE(S)**

**FINANCE/BUREAU OF REVENUE
CITY HALL - 1300 PERDIDO STREET
ROOM 1W15 (504) 658-1666 OR (504)658-1655
HOURS: 9:00 A.M. – 4:00 P.M.**

- SIGN-IN AT THE RECEPTIONIST DESK.
- COMPLETE A REGISTRATION APPLICATION SCHEDULE A IF ONE IS NOT ON FILE WITH THE BUREAU OF REVENUE. FOOD AND DRINK VENDORS MUST SUBMIT THEIR HEALTH PERMIT AT THIS TIME. A VALID PICTURE ID MUST BE PRESENTED.
- PAY PERMIT FEES OF \$455.25 PER CART PER CATEGORY. THIS MUST BE IN THE FORM OF A CERTIFIED CHECK OR MONEY ORDER. **CASH WILL NOT BE ACCEPTED.** OBTAIN MAYORALTY PERMIT(S), OCCUPATIONAL LICENSE(S) AND I.D. BADGE(S)
- SIGN A PAYMENT VOUCHER TO RECEIVE YOUR SALES TAX DEPOSIT AND OBTAIN A SALES TAX FORM TO REMITT TAXES.
- *IT IS ILLEGAL TO SELL SILLY STRING AND STINK BOMBS!**
- VENDORS SELLING NOVELTIES MUST ONLY SELL ITEMS AS DEFINED IN THE RULES AND REGULATIONS SECTION.**

**CHECKLIST FOR ORLEANS PARISH MARDI GRAS VENDORS
(FIXED LOCATION ONLY)**

USE THIS CHECKLIST ON THE DAY YOU APPLY:

**STEP 1. ASSIGNMENT OF FIXED LOCATION
DEPARTMENT OF FINANCE/BUREAU OF REVENUE
1300 PERDIDO STREET - ROOM 1W15
(504)658-1666 OR (504)658-1655**

- SIGN –IN AT THE RECEPTIONIST DESK AND YOU WILL BE CALLED BASED ON THE LOTTERY SELECTION.
- SELECT A FIXED LOCATION WHEN YOUR NUMBER IS CALLED BY THE CUSTOMER SERVICE REPRESENTATIVE. THIS LOCATION MUST BE APPROVED BY THE SUPERVISOR.
- COMPLETE A REGISTRATION APPLICATION SCHEDULE A IF ONE IS NOT ON FILE WITH THE BUREAU OF REVENUE. A VALID PICTURE I.D. MUST BE PRESENTED AT THIS TIME.

- PAY PERMIT FEES IN THE FORM OF CERTIFIED CHECK OR MONEY ORDER, IN THE AMOUNT OF \$655.25 FOR EACH CATEGORY.
- SIGN A PAYMENT VOUCHER TO RECEIVE YOUR SALES TAX DEPOSIT REFUND AND OBTAIN A SALES TAX FORM FOR THE REMITTANCE OF TAXES.

MOBILE VENDORS MUST RETURN TO THE BUREAU OF REVENUE WITHIN FIVE (5) DAYS WITH THEIR HEALTH AND FIRE PERMIT (SEE STEP 2 & 3) TO OBTAIN A PERMIT, OCCUPATIONAL LICENSE AND I.D. BADGE OR THE LOCATION YOU SELECTED WILL BE REASSIGNED.

FIXED LOCATIONS ON PRIVATE PROPERTY

- SUBMIT AN AFFIDAVIT FROM THE PROPERTY OWNER GRANTING PERMISSION TO CONDUCT BUSINESS ON THEIR PROPERTY. IT MUST INCLUDE THE ADDRESS OF THE PROPERTY AND DAYS PERMITTED FOR USE.
- SECURE A REVENUE FORM WITH A CASE NUMBER FROM THE CUSTOMER SERVICE REPRESENTATIVE. DELIVER IT TO THE DEPARTMENT OF SAFETY AND PERMITS, WHICH IS LOCATED ON THE 7TH FLOOR OF THIS BUILDING, ROOM 7EO4 FOR APPROVAL OF THE LOCATION.

STEP 2. HEALTH DEPARTMENT (IF SELLING FOOD) (504) 568-7970

- CONTACT THE HEALTH DEPARTMENT FOR AN APPOINTMENT FOR INSPECTION AND TO APPLY FOR A HEALTH PERMIT.
- SUBMIT A LISTING OF ITEMS TO BE SOLD, NAME AND ADDRESS OF THE VENDOR AND FEE FOR THE PERMIT.
- SECURE THE HEALTH PERMIT.

STEP 3. FIRE DEPARTMENT/FIRE PREVENTION 317 DECATUR ST - 2ND FLOOR

- CONTACT THE FIRE PREVENTION UNIT AND MAKE AN APPOINTMENT TO GET YOUR VEHICLE INSPECTED, IF YOU ARE SELLING FOOD/DRINK ITEMS.
- SECURE A PERMIT OR RELEASE.

STEP 4.

**FINANCE/BUREAU OF REVENUE
1300 PERDIDO STREET ROOM 1W15
(504)658-1666 OR (504)658-1655
HOURS: 9:00A.M. – 4:00 P.M.**

- SUBMIT A COMPLETE MARDI GRAS APPLICATION WITH HEALTH AND/OR FIRE PREVENTION.
- PAY PERMIT FEES OF \$1,655.25 PER CATEGORY IN THE FORM OF A CERTIFIED CHECK OR MONEY ORDER. **CASH WILL NOT BE ACCEPTED.** OBTAIN MAYORALTY PERMIT(S), OCCUPATIONAL LICENSE(S) AND I.D. BADGE(S).
- SIGN A PAYMENT VOUCHER TO RECEIVE YOUR SALES TAX DEPOSIT REFUND.

IT IS ILLEGAL TO SELL SILLY STRING AND SINK BOMBS

VENDORS SELLING NOVELTIES MUST SELL ITEMS AS DEFINED IN THE RULES AND REGULATIONS SECTION

FOR ALL VENDORS WALKERS AND FIXED LOCATIONS

**REGISTER WITH THE STATE DEPARTMENT OF REVENUE AND TAXATION
1555 POYDRAS STREET, SUITE 900 (504) 568-5233.**

- COMPLETE A REGISTRATION FORM FOR THE COLLECTION OF STATE SALES TAXES.

PAYMENT OF SALES TAXES AFTER MARDI GRAS

- VISIT THE BUREAU OF REVENUE AT 1300 PERDIDO STREET-ROOM 1W15 TO PAY SALES TAXES DUE.
- MAKE CERTAIN A SIGNED PUBLIC VOUCHER FORM IS ON FILE TO RECEIVE YOUR REFUND.
- REMIT STATE SALES TAXES, FOR YOUR CONVENIENCE, AN AGENT FROM THE LOUISIANA STATE DEPARTMENT OF REVENUE AND TAXATION WILL BE LOCATED IN THE BUREAU OF REVENUE TO COLLECT STATE TAXES FOR THREE (3) DAYS AFTER MARDI GRAS ONLY.

REMEMBER:

A CITY SALES TAX RETURN MUST BE FILED WITHIN THIRTY (30) DAYS AFTER MARDI GRAS OR YOU WILL FORFEIT YOUR DEPOSIT. PLEASE USE THE SALES TAX FORM WHICH WILL BE PROVIDED.