

NOEHA - New Orleans Exhibition Hall Authority - Food and Beverage

Who must file

Any food service establishment having food and/or beverage sales in Orleans Parish and the New Orleans International Airport **must file** a return. Those food service establishments having \$200,000 or more in taxable food and/or beverage sales in the preceding year **must collect** the New Orleans Exhibition Hall Authority tax (NOEHA). The Department will notify qualifying food service establishments each December what rate to collect for the coming year.

A **food service establishment** means any fixed or mobile business in which food or beverages are **prepared** for sale or service either **on** or **off** the premises. Examples of these establishments are restaurants, coffee shops, cafes, cafeterias, luncheonettes, grills, tearooms, soda fountains, ice cream shops, taverns, bars, cocktail lounges, roadside stands, hot dog wagons, mobile canteens, grocery or convenience stores featuring prepared deli items, theater and bowling alley snack bars, or any other such place in which food or beverages are prepared and sold for consumption either on or off the premises.

Food service establishment also means any establishments or operators who sells or serves manufactured foods or beverages that they did not prepare, but provided facilities for consumption **on the premises**. Examples are theater and bowling alley snack bars that sell only manufactured snacks, such as candy bars, potato chips, and soft drinks.

Only food service establishments that sell or serve food and beverages in Orleans Parish and its airport are subject to the tax, regardless of where the food preparation is done. For example, a caterer in Jefferson Parish who delivers food to a customer in Orleans Parish must collect the tax on that sale. A business that prepares food in Orleans Parish, but sells or serves it only outside Orleans Parish or the airport, does not collect the tax.

Rate of tax

For sales \$200,000 to \$499,999---.5%. For sales over \$500,000---.75%

Which foods and beverages are taxable

Except for foods and beverages that are for preparation and consumption in the home, all prepared or manufactured foods and beverages sold or served by qualified food service establishments in Orleans Parish or its airport are taxable regardless of where the food and beverages were prepared or manufactured.

Meals furnished to the staff, inmates, patients, or students of educational, medical, religious, or mental institutions and occasional meals furnished to others are exempt from the tax. However, if any of these organizations have facilities that are open to the general public, they are not exempt.

All food or beverage sales paid for with USDA food stamps or WIC vouchers are exempt from the tax.

Date tax due

Monthly returns must be filed on the 20th day of the month following the month being reported. Returns are filed with the Department of Revenue, which is the collection agency for the Ernest N. Morial New Orleans Exhibition Hall Authority (NOEHA).

All food service establishments are required to file monthly returns with the Department of Revenue. A food service establishment's total food and beverage sales for the year will be used to determine next year's NOEHA collection rate.