Dear Mardi Gras Participant:

**Re: Review of Business and Sales Operations**

In accordance with Chapter 34, Section 35, any person participating as a vendor during carnival season is required to obtain the necessary permits according to of the Code of the City of New Orleans. Additionally, Chapter 150, Section 627 of the Code of the City of New Orleans, states that all businesses participating as Mardi Gras vendors may be subjected to audit and/or review. If you are selected for audit, 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. Failure to comply with this review will result in suspension of participation in future carnival events.

Chapter 34of the Carnival/Mardi Gras Code further states the following:

* A specific location can be assigned but not guaranteed by the city.
* Vendors at fixed locations on public streets may set up their vehicles during "parade time" only.
* When the use of fixed location would interfere with a parade along a particular route or interfere with public safety, the city shall have the option to deny the use of such location for such period of time as may be necessary.
* Vendors selling from fixed locations shall comply with all provisions of [Chapter 154](http://library.municode.com/HTML/10040/level2/PTIICO_CH154TRVE.html#PTIICO_CH154TRVE) relative to traffic regulations, especially, but not exclusively with regard to distances from fire hydrants and intersections.
* All vendors selling from fixed locations shall have the Mayoralty Permit as provided for in [Section 34-35](http://library.municode.com/HTML/10040/level3/PTIICO_CH34CAMAGR_ARTVIIMAPE.html#PTIICO_CH34CAMAGR_ARTVIIMAPE_S34-35MAPEREVACAOC) publicly displayed at his place of business and failure to do so shall constitute a violation of this article.
* No Mardi Gras Mayoralty Permit shall be issued for vendors from fixed locations on public streets, sidewalks, alleys, parks or squares in the Vieux Carre' as defined in [Chapter 166](http://library.municode.com/HTML/10040/level2/PTIICO_CH166VICA.html#PTIICO_CH166VICA).
* All applicants for Mardi Gras Mayoralty Permits to sell food and/or drinks on public or private property must show proof of compliance with all regulations and requirements of the State Department of Health and the Department of Fire, Fire Prevention Bureau, before a permit can be issued by the Department of Finance.
* Vendors selling from fixed locations shall not conduct sales from the side of the location that faces the street or on the immediate street side of the location.
* No person, individual, or corporation shall copy, reproduce, or counterfeit, or cause to be copied, reproduced or counterfeited, any permit issued pursuant to this article by any form or process, or to otherwise represent something to be a valid permit when it is not.

***Failure to comply with these regulations will be considered a violation of this Chapter and may result in enforcement action or immediate suspension of participation privileges in further carnival season activities.***

**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 and visible at all times when conducting sales.

**Mardi Gras Policies for the Bureau of Revenue:**

* Novelties-A small, inexpensive toy, ornament and 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 without the necessary permits.

**Operational Requirements/Restrictions:**

* Mardi Gras Vending permits are **NOT VALID** in the (French Quarter\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 DDD (the River to Claiborne Avenue and Esplanade Avenue to Howard Avenue) before 6:00p.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 building 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 table, etc. are allowed on public streets, sidewalks, alleyways, park squares and or neutral grounds.
* Fixed location vehicles must not block intersections, sidewalks or fire hydrants. They must at all times comply with Chapter 154of 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. **Failure to properly dispose of refuse will result in forfeiture of deposit.**

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

**PRIVATE VENDING LOCATIONS**

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. If food is sold at the specified location, a health permit is also required from the State Department of Health.

**CITY OWNED VENDING LOCATIONS**

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

***A Central Registration Application must be completed to assign an account number for the following permits and licenses:***

**MARDI GRAS FEES FOR WALKERS**

|  |  |  |
| --- | --- | --- |
| Description |  | Cost |
| Occasional Occupational License | Per Walker | $ 150.00 |
| Mayoralty Permit, per category | Per Walker | $ 100.25 |
| I.D. Badge | Per Walker | $ 5.00 |
| Sales Tax Deposit, per permit | Per Walker | $ 200.00 |
| Total Fee Per Walker |  | $ 455.25 |

**MARDI GRAS FEES FOR FIXED LOCATION VENDORS**

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|  |  |  |
| --- | --- | --- |
| Description |  | Cost |
| Occasional Occupational License | Per Location | $ 150.00 |
| Mayoralty Permit, per category | Per Location | $ 500.25 |
| I.D. Badge | Per Location | $ 5.00 |
| Sales Tax Deposit, per permit | Per Location | $1,000.00 |
| Total Fee Per Location |  | $1,655.25 |

**MARDI GRAS FEES FOR 1-DAY LOCATION VENDORS**

|  |  |  |
| --- | --- | --- |
| Description |  | Cost |
| Occasional Occupational License | Per Location | $ 150.00 |
| Mayoralty Permit, per category | Per Location | $ 50.25 |
| I.D. Badge | Per Location | $ 5.00 |
| Sales Tax Deposit, per permit | Per Location | $ 50.00 |
| Total Fee Per Location |  | $ 255.25 |

**SALES TAX/SALES TAX DEPOSITS**

[**Sec. 34-37. - Vendors in a fixed location; permit requirements and regulations.**](javascript:void(0))

There shall be a $1,000.00 deposit on each permit to guarantee payment of sales tax at the end of the Mardi Gras season. This deposit will be forfeited 30 days after Mardi Gras if the taxpayer has not filed his sales tax return. This provision shall not restrict the authority of the Director of Finance to assess and collect sales and use tax in accordance with [Section 150-441](http://library.municode.com/HTML/10040/level4/PTIICO_CH150TA_ARTVISAUSTA_DIV1GE.html#PTIICO_CH150TA_ARTVISAUSTA_DIV1GE_S150-441DE) et seq.

**\*\*\*IMPORTANT\*\*\***

**The local sales tax due at a rate of 5% will NOT be deducted from the sales tax deposit. All participants are required to file a sales tax return within thirty (30) days of the conclusion of the Mardi Gras season. Failure to comply with this regulation will result in enforcement action, including but not limited to jeopardy assessments, liens, levies or restriction in participating in future carnival events.**

**PARKING METER REQUIREMENTS**

All fixed location mobile vendors with a parking meter at their location will have to contact the Parking Control Division to rent meters for the Mardi Gras season.

PARKING CONTROL

1300 PERDIDO ST 2W89

NEW ORLEANS, LA 70112

(504) 658-8200

Hours: 9:00 a.m. – 5:00p.m.

Failure to comply with this requirement will result in a citation or tow of your vehicle or trailer.

\*All fees, deposits and Sales Tax remittance must be made by cashier’s check or money order only, made payable to**:**

**THE CITY OF NEW ORLEANS**

Cash will not be accepted**\***

**VENDOR CHECKLIST-To be used on the day you apply**

**WALKERS**

**STEP 1. Obtain a State Health Certificate from the Office of Sanitarian Services of the State of Louisiana**

* If selling food, call (504) 568-7970 to apply for a permit and schedule an appointment.
* Provide a listing of all items to be sold as well as the supplier name where the items were purchased.
* Bring permit fees

**NOTE: *WALKERS ARE ONLY PERMITTED TO SELL PRE-PACKAGED FOOD***

**STEP 2.** Obtain an Occupational License, Mayoralty Permit(s) and Vendor Identification and Badges

Department of Finance

Bureau of Revenue

CITY HALL - 1300 Perdido Street, Room 1W15

(504) 658-1600, (504) 658-1662

HOURS: 9:00a.m. – 5:00p.m.

* Complete Mardi Gras registration application, Schedule A, if you do not currently have a Revenue account number. Food and beverage vendors must submit a valid Health Certificate before application is processed as well as a valid picture I.D.
* Sign the Payment Voucher Form in order to process the sales tax deposit refund at the conclusion of the carnival season. Obtain a blank sales tax form to file sales in order to pay sales taxes. The form is due at the conclusion of the carnival season. Failure to pay within thirty (30) days will result in further enforcement action.
* Pay permit fees-$455.25 per cart, per category.

***\*It is illegal to sell Silly String Toy guns of any kind and Stink Bombs. Vendors selling novelties must only sell items which are clearly defined by the novelty definition.***

**FIXED LOCATIONS**

**STEP 1.**

* Sign-in at the receptionist desk. You will be called based upon your placement in the Lottery Selection process.
* Select a Fixed Location when your number is called. The location must be approved by a Revenue Supervisor before final issuance.
* Complete the registration application, Schedule A if you do not currently have a Revenue account number. Food and beverage vendors must submit a valid Health Certificate before application is processed as well as **vehicle registration and valid picture I.D.**
* Pay permit and license fees-$655.25 per category.
* Sign the Payment Voucher Form in order to process the sales tax deposit refund at the conclusion of the carnival season. Obtain a blank sales tax form to file sales in order to pay sales taxes. The form is due at the conclusion of the carnival season. Failure to pay within thirty (30) days will result in further enforcement action.

**STEP 2.** State Department of Sanitarian Services

(HEALTH DEPARTMENT) (If selling food)

935 Gravier Street, Suite 1420

(504) 568-7970

HOURS: 8:00a.m. – 12:00p.m. and 1:00p.m. – 4:00p.m.

* Contact the Health Department to apply for a Health Certificate and schedule an appointment for inspection of the vehicle or trailer.

* Provide a listing of all items to be sold as well as the supplier name where the items were purchased.
* Bring permit fees.

**STEP 3.** New Orleans Fire Department/Department of Fire Prevention

317 Decatur Street - 2ND Floor

(504) 658-4700

Hours: 8:00a.m. – 4:30p.m**.**

* Schedule a vehicle inspection appointment if food and beverages are being sold.

* Bring permit fees.

\***MOBILE VENDORS MUST RETURN WITHIN FIVE (5) DAYS TO THE BUREAU OF REVENUE WITH A VALID HEALTH AND FIRE PERMIT AND VEHICLE REGISTRATION IN ORDER TO OBTAIN A MAYORALTY 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 authorization to use said property. Affidavit must include the address of the property, days to be used as well as the purpose of the use of the property.

* Complete a Revenue Form with a valid case number to the Department of Safety and Permits for approval. Safety & Permits is located on the 7th floor of City Hall.

**STEP 2.** State Department of Sanitarian Services-Health Department

(If selling food)

935 Gravier Street, Suite 1420

(504) 568-7970

HOURS: 8:00a.m.– 12:00 and 1:00p.m - 4:30p.m.

* Contact the Health Department to apply for a Health Certificate and schedule an appointment for inspection of the vehicle or trailer.

* Provide a listing of all items to be sold as well as the supplier name where the items were purchased.
* Bring permit fees.

**STEP 3.** New Orleans Fire Department/Department of Fire Prevention

317 Decatur Street - 2ND Floor

(504) 658-4700

Hours: 8:00a.m. – 4:30p.m.

* Schedule a vehicle inspection appointment if food and beverages are being sold.

* Bring permit fees.

**STEP 4.** Department of Finance

Bureau of Revenue

CITY HALL - 1300 Perdido Street - Room 1W15

(504) 658-1600 or (504) 658-1662

HOURS: 9:00 a.m. – 5:00 p.m.

* Complete the registration application, Schedule A if you do not currently have a Revenue account number. Food and beverage vendors must submit a valid Health Certificate before application is processed as well as a valid picture I.D.
* Pay permit and license fees-$1,655.25 per category.
* Sign the Payment Voucher Form in order to process the sales tax deposit refund at the conclusion of the carnival season. Obtain a blank sales tax form to file sales in order to pay sales taxes. The form is due at the conclusion of the carnival season. Failure to pay within thirty (30) days will result in further enforcement action.
* Submit Health and Fire Prevention Certificate.

***\*It is illegal to sell Silly String, Toy Guns of any kind and Stink Bombs. Vendors selling novelties must only sell items which are clearly defined by the novelty definition.***

**FOR ALL VENDORS WALKERS AND FIXED LOCATIONS**

REGISTER WITH THE STATE DEPARTMENT OF REVENUE AND TAXATION

1450 POYDRAS STREET - SUITE 800 (504) 568-5233.

HOURS: 8:00a.m. – 4:00p.m.

*OPEN Monday thru Friday*

* Complete state registration for the collections and payment of State of Louisiana sales taxes, a rate of 4.45%.

**City of New Orleans**

**Mardi Gras Locations**

***Canal Street Intersections***

**All locations are subject to change**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Street Name** | **Major Intersection** | **Location** | **Categories** | **Meter Rental** | **Stipulations** |
| **N. Rampart St.** | **Canal St.** | **Downtown/Riverside** | **1,2** | **No** |  |
| **Baronne St.** | **Canal St.** | **Uptown/Lakeside** | **1,2** | **Yes-2** | **20 ft. from corner** |
| **Baronne St.** | **Canal St.** | **Uptown/Riverside** | **1,2** | **Yes-2** | **15 ft. from fire hydrant** |
| **Carondelet St.** | **Canal St.** | **Uptown/Lakeside** | **1,2,3** | **Yes-2** | **15 ft. from fire hydrant** |
| **Camp St.** | **Canal St.** | **Uptown/Lakeside** | **1,2** | **Yes-2** |  |
| **Camp St.** | **Canal St.** | **Uptown/Riverside** | **1** | **Yes-2** | **Cab stand** |
| **Magazine St.** | **Canal St.** | **Uptown/Riverside** | **1,2** | **No** |  |
| **Magazine St.** | **Canal St.** | **Uptown/Lakeside** | **1,2** | **No** | **Not Available** |

***St. Charles Avenue Intersection***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Street Name** | **Major Intersection** | **Location** | **Categories** | **Meter Rental** | **Stipulations** |
| **Common St.** | **St. Charles Ave.** | **Downtown/Riverside** | **1** | **Yes-2** | **Hotel passenger zone** |
| **Gravier St.** | **St. Charles Ave.** | **Uptown/Lakeside** | **1** | **No** | **20 ft. from corner** |
| **Gravier St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1** | **No** |  |
| **Poydras St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1** | **Yes-2** | **15 ft. from fire hydrant** |
| **Poydras St.** | **St. Charles Ave.** | **Uptown/Lakeside** | **1** | **Yes-2** | **15 ft. from fire hydrant & 3ft from driveway** |
| **Poydras St.** | **St. Charles Ave.** | **Downtown/Riverside** | **1,2** | **Yes-2** | **15 ft. from corner** |
| **Girod St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1,2** | **Yes-2** | **20 ft. from corner** |
| **Girod St.** | **St. Charles Ave.** | **Downtown/Lakeside** | **1** | **Yes-2** | **Small Truck** |
| **Julia St.** | **St. Charles Ave.** | **Downtown/Lakeside** | **1** | **Yes-2** | **15 ft. from fire hydrant** |
| **Julia St.** | **St. Charles Ave.** | **Downtown/Riverside** | **1** | **Yes** | **Small Truck** |
| **St. Joseph St.** | **St. Charles Ave.** | **Downtown/Riverside** | **1** | **Yes-2** |  |
| **St. Joseph St.** | **St. Charles Ave.** | **Downtown/Lakeside** | **1** | **Yes-2** |  |
| **St. Joseph St.** | **St. Charles Ave.** | **Uptown/Lakeside** | **1** | **Yes-2** | **15 ft. from fire hydrant** |
| **St. Joseph St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1** | **Yes-2** |  |
| **Clio St.** | **St. Charles Ave.** | **Downtown/Riverside** | **1** | **No** |  |
| **Thalia St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1** | **No** | **20 or more feet from the intersection** |
| **Thalia St.** | **St. Charles Ave.** | **Downtown/Riverside** |  |  |  |
| **Erato St.** | **St. Charles Ave.** | **Uptown/Riverside** |  |  | **Side of Delmonicos/closed** |
| **Melpomene St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1,2** | **No** | **70 ft. from the corner/Empty Lot** |
| **Melpomene St.** | **St. Charles Ave.** | **Downtown/Riverside** |  |  | **AT & T** |
| **Martin Luther King** | **St. Charles Ave.** | **Uptown/Lakeside** |  |  | **Side of Voodoo BBQ** |
| **Terpsichore St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1** | **No** |  |
| **Euterpe St.** | **St. Charles Ave.** | **Uptown/Riverside** | **2** | **No** | **Not Available** |
| **Euterpe St.** | **St. Charles Ave.** | **Uptown/Lakeside** | **1** | **No** | **Not Available** |
| **Felicity St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1** | **No** | **Not Available** |
| **St. Mary St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1** |  |  |
| **St. Mary St.** | **St. Charles Ave.** | **Downtown/Riverside** | **1** |  |  |
| **St. Mary St.** | **St. Charles Ave.** | **Downtown/Lakeside** | **1** |  |  |
| **St. Mary St.** | **St. Charles Ave.** | **Downtown/Riverside** | **1** | **Yes-2** | **5 ft. from fire hydrant** |
| **Polymnia St.** | **St. Charles Ave.** | **Uptown/lakeside** | **1** |  | **Side of Instant Oil Change** |
| **St. Andrew St.** | **St. Charles Ave.** | **Uptown/Lakeside** | **1** |  | **Side of NOLE** |
| **St. Andrew St.** | **St. Charles Ave.** | **Downtown/Lakeside** | **1** |  | **Side of Trolley Stop (closed)** |
| **Josephine St.** | **St. Charles Ave.** | **Uptown/Riverside** | **1** |  | **Opposite Side of Eiffel Tower** |
| **Louisiana Ave.** | **St. Charles Ave.** | **Uptown/Riverside** | **1** |  | **Side of 1st**  **Horizon Bank** |
| **Louisiana Ave.** | **St. Charles Ave.** | **Downtown/Lakeside** | **1** |  | **Side of Hancock Bank**  **A-front & B-back** |
| **Louisiana Ave.** | **St. Charles Ave.** | **Uptown/Lakeside** | **1** |  | **Side of Rite-Aid**  **A-front & B-back** |
| **Delachaisse St.** | **St. Charles Ave.** | **Downtown/Riverside** | **1** | **Yes** | **Side of Discount Zone** |
| **Foucher St.** | **St. Charles Ave.** | **Downtown/Riverside** | **1** |  | **Side of Capital One Bank** |

**One-Day Fixed Locations**

ALL LOCATIONS ARE SUBJECT TO CHANCE

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Street Name** | **Major Intersection** | **Location** | **Categories** | **Parade** | **Stipulations** |
| **Bienville St.** | **Carrollton Ave.** | **Downtown/Lakeside** | **1** | **Endymion** |  |
| **Canal St.** | **Carrollton Ave.** | **Uptown/Lakeside** | **1,2** | **Endymion** |  |
| **Carrollton Ave.** | **Canal St.** | **Uptown/Lakeside** | **1,2** | **Endymion** |  |
| **Carrollton Ave.** | **Canal St.** | **Downtown/Riverside** | **1,2** | **Endymion** |  |
| **Jefferson Davis Pkwy.** | **Canal St.** | **Uptown/Lakeside** | **1** | **Endymion** |  |
| **Broad St.** | **Canal St.** | **Uptown/Riverside** | **1** | **Endymion** | **Bus stop** |