

*Mike Tregre*

SHERIFF AND EX-OFFICIO TAX COLLECTOR



**Application For Local Government  
OCCUPATIONAL LICENSE TAX**





# Sheriff Mike Tregre

## ST. JOHN THE BAPTIST PARISH

December 31, 2016

Dear Business Owner:

Parish ordinance 38-24 mandates that all businesses including professionals must purchase a business license, which must be renewed annually. I have attached a renewal form for your 2017 Occupational License for your convenience.

**The renewal form must be completed in full, including section ten (10), in order to accurately compute the amount due for 2017. Failure to provide this information to our office will result in the delay of receipt of your license until all information is received. Incomplete renewal forms and forms that contain errors will be returned.**

A new section has been added for emergency contact information in section six (6). Please make sure section six is completed so our deputies will be able to get in touch with you in the event of a problem at your store during non-business hours.

Payment will only be accepted by check, money order, or cashier's check. No Cash!

**NOTE: According to Parish Ordinance 38-26, the Sheriff's Office, if not satisfied with the facts set forth in the application, may audit and inspect the books and records of the taxpayer that would have any bearing upon the amount of taxes due. In accordance with the provisions of R.S. Title 47:350 D, any intentional false statement as to any material facts, including gross sales figures, in the application shall constitute a misdemeanor subject to a fine of not more than two hundred dollars (\$200) or imprisonment of not more than six (6) months, or both.**

Licenses are due **NOW** and become delinquent on March 1, 2017.

If you have any questions concerning your business license, kindly contact the Sheriff's Office in writing at the following address:

St. John the Baptist Parish Sheriff  
Occupational License Division  
P.O. Box 1600  
LaPlace, LA 70069-1600

OR

By phoning: (985) 359-8707

I wish you a successful year in your business endeavors.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Tregre".

Mike Tregre, Sheriff  
St. John the Baptist Parish



**APPLICATION FOR PARISH BUSINESS OWNERS LICENSE**

Renewal ..... \_\_\_\_\_

New Business ..... \_\_\_\_\_

Out of Business ..... \_\_\_\_\_ ... If no longer in business, kindly complete numbers 1 - 6, sign form and return to above address.

**PERSONAL DATA**

1. Business Owner / Owners Name \_\_\_\_\_ Phone Number \_\_\_\_\_

2. Trade Name \_\_\_\_\_ Federal I.D. No. \_\_\_\_\_  
Sales Tax No. \_\_\_\_\_

3. Mailing Address \_\_\_\_\_ 4. City, State, Zip Code \_\_\_\_\_

5. Location - Street, City, State, Zip Code \_\_\_\_\_  
5A. Date Business Started \_\_\_\_\_  
5B. Closing Date of Business \_\_\_\_\_

6. EMERGENCY CONTACT INFORMATION: CONTACT NAME: \_\_\_\_\_  
PHONE # \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

7. Type of Organization A. \_\_\_\_\_ Individual D. \_\_\_\_\_ Partnership  
B. \_\_\_\_\_ Corporation E. \_\_\_\_\_ Governmental  
C. \_\_\_\_\_ Non-Profit F. \_\_\_\_\_ Other (Specify BELOW)  
G. \_\_\_\_\_ Professional \_\_\_\_\_

**8. COMPUTATION OF LICENSE / LICENSE FEES DUE**

a. .... PARISH OCCUPATIONAL LICENSE ..... SEE ITEM 10 ON REVERSE ..... \_\_\_\_\_  
b. .... BEER LICENSE ..... \$15.00 IF APPLICABLE ..... \_\_\_\_\_  
c. .... BEER & LIQUOR LICENSE ..... \$50.00 IF APPLICABLE ..... \_\_\_\_\_

**If buying C. (Beer and Liquor License), you do not have to buy B. (Beer License)  
If buying B. or C., the Beer & Liquor Application must be filled out completely and notarized.**

d. .... VIDEO GAMES ..... \$50.00 each IF APPLICABLE ( \_\_\_\_\_ games at \$50.00 each) \_\_\_\_\_  
e. .... POOL TABLE ..... \$20.00 each IF APPLICABLE ( \_\_\_\_\_ tables at \$20.00 each) \_\_\_\_\_  
f. .... JUKE BOX ..... \$20.00 each IF APPLICABLE ( \_\_\_\_\_ boxes at \$20.00 each) \_\_\_\_\_  
g. .... PROFESSIONAL ... .1% BASES ON LINE 10B ..... \_\_\_\_\_

**INTEREST ... LICENSES BECOME DELINQUENT MARCH 1, 2017 AND ARE SUBJECT TO INTEREST AT 1%  
(Checks Payable to License and Fine Account)**

**TOTAL AMOUNT DUE** ..... \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**REMOVE FROM BOOKLET AND RETURN WITH REMITTANCE**

9. FOR CORPORATION USE ONLY

If Corporation or Partnership - Name, Title, Social Security Number, Resident Address and Phone Number of Officers or Partners

(Add extra sheet if necessary)

NAME	ADDRESS	SOC. SEC. NUMBER	PHONE NO.

10. COMPLETE THE FOLLOWING IN ORDER TO COMPUTE THE AMOUNT DUE FOR PARISH OCCUPATIONAL LICENSE

A. BUSINESS OPENED DURING CALENDAR YEAR 2016 .....

Gross sales for remainder of calendar year ..... \$ \_\_\_\_\_

Divided by number of days in operation \_\_\_\_\_ days equal which multiplied

by 365 days amounts to a taxable sales of \$ \_\_\_\_\_

B. BUSINESS OPENED ON OR PRIOR TO JANUARY 1, 2016 .....

Gross sales ..... \$ \_\_\_\_\_

11. LICENSE FEE / RATE DUE BASED ON TABLE NUMBER \_\_\_\_\_

12. PLUS INTEREST AND PENALTY \_\_\_\_\_

13. TOTAL AMOUNT DUE FOR PARISH OCCUPATIONAL LICENSE \_\_\_\_\_ (Enter this amount on line 8-A)

KINDLY MAKE CHECK PAYABLE TO ... LICENSE AND FINE ACCOUNT

# OCCUPATIONAL LICENSE

## Alphabetic List of Businesses

This list includes most of the businesses specifically mentioned in the occupational license tax law, L.R.S. 47:341-363, as well as some of the more common businesses. However, it is not all-inclusive.

Many businesses not listed here are still taxable under the occupational license tax law.

Business Classifications	Table No.	Basis for Tax	Business Classifications	Table No.	Basis for Tax
Abstract and Title Company .....	1	Gross Sales	Bus Line .....	1	Gross Sales
Abstracter .....	1	Gross Sales	Business Schools .....	1	Gross Sales
Academy of Music .....	1	Gross Sales	Cable Television .....	1	Gross Sales
Accountants .....	-	0.1% of Gross	Campgrounds .....	1	Gross Sales
Advertising Agency .....	1	Gross Sales	Car Wash .....	1	Gross Sales
Advisory Service .....	1	Gross Sales	Carpet Cleaning .....	1	Gross Sales
Air Hockey Table .....	-	Flat Fee - \$20	Catering Service .....	1	Gross Sales
Air Transportation .....	1	Gross Sales	Cemetery .....	1	Gross Sales
Aircraft Dealer Wholesale .....	2	Gross Sales	Chemical Engineers .....	-	0.1% of Gross
Ambulance Service .....	1	Gross Sales	Chemists .....	-	0.1% of Gross
Amusement Device, Mach .....	-	Flat Fee - \$20	Chiropodists .....	-	0.1% of Gross
Amusement Hall .....	1	Gross Sales	Cigarette Vend. Machine .....	1	Gross Sales
Amusement Park .....	1	Gross Sales	Circus .....	-	Flat Fee - \$250
Answering Service .....	1	Gross Sales	Civil Engineers .....	-	0.1% of Gross
Antique Show .....	-	Flat Fee - \$250	Cleaning Service .....	1	Gross Sales
Appraiser .....	1	Gross Sales	Coffee Houses .....	1	Gross Sales
Archery Range .....	1	Gross Sales	Coin Operated Laundry .....	1	Gross Sales
Architects .....	-	0.1% of Gross	Coin Operated TVs .....	-	Flat Fee - \$20
Arena .....	1	Gross Sales	Cold Storage .....	1	Gross Sales
Armored Car Service .....	1	Gross Sales	Collection Agency .....	1	Gross Sales
Arts and Crafts Show .....	-	Flat Fee - \$250	Commercial Artist .....	1	Gross Sales
Attorneys-At-Law .....	-	0.1% of Gross	Commercial Rating Agency .....	1	Gross Sales
Auction Barn .....	1	Gross Sales	Commission Broker .....	4	Gross Commissions
Auctioneer .....	4	Gross Commissions	Common Carrier .....	1	Gross Sales
Auditing Freight Bills .....	-	0.1% of Gross	Computer Service .....	1	Gross Sales
Auto Auction .....	1	Gross Sales	Concession .....	1	Gross Sales
Auto Club .....	1	Gross Sales	Consultant .....	1	Gross Sales
Auto Title Service .....	1	Gross Sales	Consulting Psychologist .....	1	Gross Sales
Auto for Hire .....	1	Gross Sales	Consumer Service .....	1	Gross Sales
Bacteriologists .....	-	0.1% of Gross	Contractor-Cost Plus .....	2	Gross Sales
Bagatelle Table .....	-	Flat Fee - \$20	Contractor-Crop Dusting .....	2	Gross Sales
Bail Bondsman .....	1	Gross Sales	Contractor-Direct. Drill .....	2	Gross Sales
Barber Shop .....	1	Gross Sales	Contractor-Diving .....	2	Gross Sales
Barge Line .....	1	Gross Sales	Contractor-Food Ser. Mgr. ....	2	Gross Sales
Baseball Machine .....	-	Flat Fee - \$20	Contractor-Janitorial Serv. ....	2	Gross Sales
Baseball Park .....	1	Gross Sales	Contractor-Lump Sum .....	2	Gross Sales
Bath House .....	1	Gross Sales	Contractor-Oil Field Serv. ....	2	Gross Sales
Beauty Parlor for Dogs .....	1	Gross Sales	Contractor-Pest Control .....	2	Gross Sales
Beauty School .....	1	Gross Sales	Contractor-Temp. Labor .....	2	Gross Sales
Beauty Shop .....	1	Gross Sales	Contractor-Testing .....	2	Gross Sales
Bill Boards .....	1	Gross Sales	Contractor-Testing Lab .....	2	Gross Sales
Bill Paying Service .....	1	Gross Sales	Convention Promotion Con .....	1	Gross Sales
Billiard Table .....	-	Flat Fee - \$20	Copy Systems .....	1	Gross Sales
Billing Agency .....	1	Gross Sales	Cotton Commission .....	4	Gross Sales
Blood Pressure Monitors .....	1	Flat Fee - \$20	Cotton Compress .....	4	Gross Commissions
Blue Prints .....	1	Gross Sales	Cotton Factor .....	4	Gross Commissions
Boat Carriers-Freight .....	1	Gross Sales	Cotton Future Broker .....	4	Gross Commissions
Boat Carriers-Passengers .....	1	Gross Sales	Cotton Pickery .....	4	Gross Commissions
Boat Landing .....	1	Gross Sales	Credit Bureaus .....	1	Gross Commissions
Boat Launching .....	1	Gross Sales	Custodial Service .....	1	Gross Sales
Boat Mariner .....	1	Gross Sales	Dance Hall .....	1	Gross Sales
Boats-Retail .....	1	Gross Sales	Dealer in Stock & Bonds .....	4	Gross Commissions
Bonding Companies .....	1	Gross Sales	Debt Adjusters .....	1	Gross Sales
Book Binder .....	1	Gross Sales	Decorator .....	1	Gross Sales
Booking Agency .....	1	Gross Sales	Deep Sea Salvaging .....	1	Gross Sales
Bowling Alley, Coin-Operated .....	-	Flat Fee - \$20	Delivery Service .....	1	Gross Sales
Build. Materials-Wholesale .....	2	Gross Sales	Dentists .....	-	0.1% of Gross
Building Mat. Peddler .....	-	Flat Fee - \$100	Detective Agency .....	1	Gross Sales
Building Materials-Retail .....	2	Gross Sales	Dispatcher .....	1	Gross Sales

Business Classifications	Table No.	Basis for Tax
Display Rooms	-	Flat Fee - \$100
Dist. Light, Heat or Power	5	Gross Receipts
Distiller of Alcohol	4	Gross Commissions
Distributor of Electricity	5	Gross Receipts
Distributor of Gas	5	Gross Receipts
Distributor of Water	5	Gross Receipts
Document Examiner	1	Gross Sales
Dog Kennel or Grooming	1	Gross Sales
Domino Tables	-	Flat Fee - \$20
Drag Strip	1	Gross Sales
Draying	1	Gross Sales
Drilling/Svc. Oil Wells	2	Gross Sales
Driving School	1	Gross Sales
Drying Lumber	1	Gross Sales
Dyeing	1	Gross Sales
Editors	-	0.1% of Gross
Electric Phonographs	-	Flat Fee - \$20
Electrical Engineers	-	0.1% of Gross
Electro Plating Service	1	Gross Sales
Elevator, Service to	1	Gross Sales
Employees Screening	1	Gross Sales
Employment Agency	1	Gross Sales
Engineers	-	0.1% of Gross
Engraver	1	Gross Sales
Escort Service	1	Gross Sales
Exhibition Show	1	Gross Sales
Express Business	5	Gross Receipts
Ferris Wheel	-	Flat Fee - \$20
Ferry Service	4	Gross Commissions
Figure Salon	1	Gross Sales
Film Developing	1	Gross Sales
Film Production	1	Gross Sales
Finance Company	3	Amount of Loans
Financial Management	1	Gross Sales
Finger Printing & ID's	1	Gross Sales
Firing Range	1	Gross Sales
Flea Market Participants	1	Gross Sales
Food Broker	4	Gross Commissions
Foosball Game	-	Flat Fee - \$20
Freezer Locker	1	Gross Sales
Freight Forwarding	1	Gross Sales
Freight Transportation	1	Gross Sales
Funeral Director	1	Gross Sales
Garage	1	Gross Sales
Garden Service	1	Gross Sales
Geological Service	1	Gross Sales
Go Cart	-	Flat Fee - \$20
Going out of Business	1	Gross Sales
Golf Computer Game	-	Flat Fee - \$20
Golf Course	1	Gross Sales
Golf Practice Range	1	Gross Sales
Grain Commission House	4	Gross Commissions
Grain Elevator	2	Gross Sales
Grip Test Machine	-	Flat Fee - \$20
Grocery Store	1	Gross Sales
Hauling	1	Gross Sales
Hawkers	-	Flat Fee - \$100
Health Studio/Health Club	1	Gross Sales
Hi Slide	1	Gross Sales
Horse Show	1	Gross Sales
Hotel	-	Flat Fee - \$2.00/rm
House Moving	2	Gross Sales
Hypnotism in General	1	Gross Sales
Information Service	1	Gross Sales
Inspection & Testing	1	Gross Sales
Instructional Schools	1	Gross Sales
Insurance Adjuster	1	Gross Sales
Inventory Service	1	Gross Sales
Investment Banking	-	Flat Fee - \$500
Investment Counseling	1	Gross Sales

Business Classifications	Table No.	Basis for Tax
Iron Claw Machine	-	Flat Fee - \$20
Irrigation Company	1	Gross Sales
Itinerant Vendor	-	Flat Fee - \$100
Jeweler	1	Gross Sales
Juke Box	-	Flat Fee - \$20
K-9 Training for Dogs	1	Gross Sales
Kiddie Ride	-	Flat Fee - \$20
Laboratories	1	Gross Sales
Landscaping Service	1	Gross Sales
Launderette	1	Gross Sales
Laundry	1	Gross Sales
Lawn Service	1	Gross Sales
Leasing Movable Property	1	Gross Sales
Letter Service	1	Gross Sales
Lift Service	1	Gross Sales
Limousine Service	1	Gross Sales
Lithographers	-	0.1% of Gross
Livestock Auctions	4	Gross Commissions
Lumber Broker	4	Gross Commissions
Mailing & Composing Room	1	Gross Sales
Management Control	1	Gross Sales
Management Training	1	Gross Sales
Manufacture's Agent	4	Gross Commissions
Marble Table	-	Flat Fee - \$20
Marine Surveyors	1	Gross Sales
Masseur	1	Gross Sales
Meat Cutting	1	Gross Sales
Mechanical Amusement Device	-	Flat Fee - \$20
Mechanical Engineers	-	0.1% of Gross
Mechanical Hobby Horses	-	Flat Fee - \$20
Mechanical Ride	-	Flat Fee - \$20
Mechanical Shoot. Gallery	-	Flat Fee - \$20
Medical Transportation Service	1	Gross Sales
Menagerie	-	Flat Fee - \$250
Merchandise Broker	4	Gross Commissions
Merry Go Round	-	Flat Fee - \$20
Messenger Service	1	Gross Sales
Mid Wife	-	0.1% of Gross
Miniature Golf Links	1	Gross Sales
Mobile Homes, Thrillers, Retail	1	Gross Sales
Modeling Agency	1	Gross Sales
Money Broker	4	Gross Commissions
Monitor Service	1	Gross Sales
Monogramming	1	Gross Sales
Mortgage Broker	4	Gross Commissions
Motel	-	Flat Fee - \$2.00/rm
Motor Freight Line	1	Gross Sales
Motor Veh. Dlr., Wholesale	2	Gross Sales
Motor Vehicle Carriers	1	Gross Sales
Motor Vehicle Dlr., Retail	1	Gross Sales
Motor Vehicle Rentals	1	Gross Sales
Motor Vehicle Repainting	1	Gross Sales
Motor Vehicle Repair	1	Gross Sales
Motor Vehicle Storage	1	Gross Sales
Moving & Storage	1	Gross Sales
Moving Pictures	1	Gross Sales
Museum	-	Flat Fee - \$250
Newspaper Clippings	1	Gross Sales
Nurse's Registry	1	Gross Sales
Occultists	-	0.1% of Gross
Office Building Rental	4	Gross Commissions
Oil & Gas Lease Broker	4	Gross Commissions
Opera House	1	Gross Sales
Operator of Office Bldgs	4	Gross Commissions
Osteopaths	-	0.1% of Gross
Packing & Crafting Service	1	Gross Sales
Packing Houses	1	Gross Sales
Parcel Check Room	1	Gross Sales
Parking Lot	1	Gross Sales
Patrol Service	1	Gross Sales



Business Classifications	Table No.	Basis for Tax
Pawn Broker	-	Flat Fee - \$1,000
Peddler	-	Flat Fee - \$100
Pet Crematorium	1	Gross Sales
Petroleum Inspection	1	Gross Sales
Photo Lab	1	Gross Sales
Photographer	1	Gross Sales
Physicians	-	0.1% of Gross
Pin Ball Machine	-	Flat Fee - \$50
Pipe Inspection	1	Gross Sales
Pipe Line Common Carrier	1	Gross Sales
Pistols & Cartridges, Retail	1	Gross Sales
Polygraph Examiner	1	Gross Sales
Pony Rides	-	Flat Fee - \$20
Poodle Parlor	1	Gross Sales
Pool Table	-	Flat Fee - \$20
Preventive Maintenance	1	Gross Sales
Printers	-	0.1% of Gross
Private Banking House	-	Flat Fee - \$500
Private Investigator	1	Gross Sales
Private Postal Service	1	Gross Sales
Private Swim Club	1	Gross Sales
Produce Broker	4	Gross Commissions
Produce Peddler	-	Flat Fee - \$100
Product Commission House	4	Gross Commissions
Professional Schools	1	Gross Sales
Public Weigher	1	Gross Sales
Publishers	-	0.1% of Gross
Pulse Rate Monitors	-	Flat Fee - \$20
Quilting Service	1	Gross Sales
Race Track	1	Gross Sales
Railways	1	Gross Sales
Real Estate Broker	4	Gross Commissions
Recording Studio	1	Gross Sales
Recreational Beach	1	Gross Sales
Redemption Center - Guns	1	Gross Sales
Reducing Salon	1	Gross Sales
Refrigerated Lockers	1	Gross Sales
Reminder Service	1	Gross Sales
Renting Immovable Property	4	Gross Commissions
Renting Movable Property	1	Gross Sales
Repair Shop	1	Gross Sales
Rescue Service	1	Gross Sales
Restaurant	1	Gross Sales
Retail Dealer	1	Gross Sales
Retail Dealer-Aircraft	1	Gross Sales
Retail Dealer-No Fixed PL	-	Flat Fee - \$100
Retail Dir. -Certain Cons	2	Gross Sales
Retail Motor Vehicles	1	Gross Sales
Retail Pistols/Cartridges	1	Gross Sales
Retail Trailer Dealer	1	Gross Sales
Retail to Farmers	2	Gross Sales
Retail to Institutions	2	Gross Sales
Rice Drier	1	Gross Sales
Riding Academy	1	Gross Sales
Rooming House	-	Flat Fee - \$2.00/rm
Sales Promotion	1	Gross Sales
Sales of Membership	1	Gross Sales
Sales of Warranty	1	Gross Sales
Salvage Yard	1	Gross Sales
Schools, Proprietary	1	Gross Sales
Second Hand Dealer	1	Gross Sales
Self Defense Service	1	Gross Sales
Selling Cemetery Lots	1	Gross Sales
Service Businesses	1	Gross Sales
Service to Elevators	1	Gross Sales
Ship Chandler	1	Gross Sales
Shipbuilders	2	Gross Sales
Shoe Shine Parlor	1	Gross Sales
Shooting Gallery, Mechanical	1	Flat Fee - \$20
Shooting Gallery/Range	1	Gross Sales
Shuffle Board	-	Flat Fee - \$20
Sightseeing Tours	1	Gross Sales

Business Classifications	Table No.	Basis for Tax
Sign Painter	1	Gross Sales
Sitter Service	1	Gross Sales
Skating Rink	1	Gross Sales
Slaughter House	4	Gross Commissions
Snooker Table	-	Flat Fee - \$20
Soccer Machine-Mechanical	-	Flat Fee - \$20
Sound Truck	1	Gross Sales
Space Walk	-	Flat Fee - \$20
Speedway Game	-	Flat Fee - \$20
Speedway Raceway	1	Gross Sales
Squeeze Machine	-	Flat Fee - \$20
Stable	1	Gross Sales
Steam Cleaning	1	Gross Sales
Steam Dyeing	1	Gross Sales
Steam Laundering	1	Gross Sales
Steam Pressing	1	Gross Sales
Steamship Agency	4	Gross Commissions
Stock & Bond Broker	4	Gross Commissions
Stock & Bond Dealer	4	Gross Commissions
Storage	1	Gross Sales
Sugar Broker	4	Gross Commissions
Sugar Factors	4	Gross Commissions
Surety Companies	1	Gross Sales
Swim Club, Private	1	Gross Sales
Swimming Pool	1	Gross Sales
Swimming Pool Service	1	Gross Sales
TV Cable Service	1	Gross Sales
Tattooing	1	Gross Sales
Taxicab	1	Gross Sales
Taxidermist	1	Gross Sales
Telegraph	5	Gross Receipts
Telephone	5	Gross Receipts
Theatre	1	Gross Sales
Theatrical Booking Agency	1	Gross Sales
Toll Bridges	4	Gross Commissions
Toll Ferries	4	Gross Commissions
Tourist Attraction	1	Gross Sales
Tourist Courts	-	Flat Fee - \$2.00/rm
Tow Boats	1	Gross Sales
Towing	1	Gross Sales
Trackless Trolleys	1	Gross Sales
Transfer	1	Gross Sales
Transient Peddler	-	Flat Fee - \$500
Transportation	1	Gross Sales
Transportation by Boat	1	Gross Sales
Trash/Garbage Pickup Service	1	Gross Sales
Travel Agency	1	Gross Sales
Traveling Show	-	Flat Fee - \$250
Tree Cutting	1	Gross Sales
Trolleys	1	Gross Sales
Truck Escort Service	1	Gross Sales
Truck Washing	1	Gross Sales
Trucking	1	Gross Sales
Tug Boats	1	Gross Sales
Undertaker	1	Gross Sales
Utility Company	5	Gross Receipts
Vending Machine Operators	1	Gross Sales
Veterinarians	-	0.1% of Gross
Video Games	-	Flat Fee - \$50
Warehouse	1	Gross Sales
Washateria	1	Gross Sales
Watchman Agency	1	Gross Sales
Weighing Machines	1	Gross Sales
Wholesale Aircraft Dealer	2	Gross Sales
Wholesale Dealer	2	Gross Sales
Wholesale Motor Vehicles	2	Gross Sales
Wholesale Peddler	-	Flat Fee - \$100
Wholesale Pistol & Cart	2	Gross Sales
Wired Music Service	1	Gross Sales
Wrecker Service	1	Gross Sales
Wrecking Yard	1	Gross Sales
Wrestling Match	1	Gross Sales

# Louisiana Occupational License Tax Tables

**RETAIL R.S. 47:354 TABLE 1**  
*If the Gross Sales are:*

		The Annual License Shall Be:
As Much As	But Less Than	
\$0	\$50,000	\$50
50,000	75,000	60
75,000	100,000	90
100,000	150,000	120
150,000	200,000	180
200,000	250,000	250
250,000	300,000	300
300,000	400,000	360
400,000	500,000	500
500,000	600,000	650
600,000	750,000	800
750,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000	.....	6,200

**WHOLESALE R.S. 47:355 TABLE 2**  
*If the Gross Sales are:*

		The Annual License Shall Be:
As Much As	But Less Than	
\$ 0	\$ 100,000	\$ 50
100,000	150,000	75
150,000	250,000	100
250,000	500,000	150
500,000	600,000	200
600,000	800,000	250
800,000	1,000,000	300
1,000,000	1,500,000	400
1,500,000	2,000,000	500
2,000,000	2,500,000	700
2,500,000	3,000,000	900
3,000,000	4,000,000	1,000
4,000,000	5,000,000	1,250
5,000,000	5,500,000	1,800
5,500,000	6,000,000	2,400
6,000,000	6,500,000	3,000
6,500,000	7,000,000	3,600
7,000,000	7,500,000	4,200
7,500,000	8,000,000	4,800
8,000,000	9,000,000	5,200
9,000,000	10,000,000	5,600
10,000,000	11,000,000	6,000
11,000,000	12,000,000	6,400
12,000,000	13,000,000	6,800
13,000,000	14,000,000	7,200
14,000,000	.....	7,500

**LENDING R.S. 47:356 TABLE 3**  
*If the Amount of the Loan Made is:*

		The Annual License Shall Be:
As Much As	But Less Than	
\$ 0	\$ 250,000	\$ 50
250,000	500,000	100
500,000	750,000	150
750,000	1,000,000	200
1,000,000	1,250,000	250
1,250,000	1,500,000	300
1,500,000	1,750,000	350
1,750,000	2,000,000	400
2,000,000	2,250,000	450
2,250,000	2,500,000	500
2,500,000	3,000,000	550
3,000,000	3,500,000	600
3,500,000	4,000,000	650
4,000,000	4,500,000	700
4,500,000	5,000,000	750
5,000,000	5,500,000	800
5,500,000	6,000,000	850
6,000,000	6,500,000	900
6,500,000	7,000,000	950
7,000,000	7,500,000	1,000
7,500,000	8,000,000	1,050
8,000,000	8,500,000	1,100
8,500,000	9,000,000	1,150
9,000,000	9,500,000	1,200
9,500,000	10,000,000	1,250
10,000,000	11,000,000	1,350
11,000,000	12,000,000	1,450
12,000,000	13,000,000	1,550
13,000,000	14,000,000	1,650
14,000,000	15,000,000	1,750
15,000,000	16,000,000	1,850
16,000,000	17,000,000	1,950
17,000,000	18,000,000	2,050
18,000,000	19,000,000	2,150
19,000,000	20,000,000	2,250
20,000,000	25,000,000	2,500
25,000,000	30,000,000	3,000
30,000,000	35,000,000	3,500
35,000,000	.....	3,700

**RETAIL GASOLINE R.S. 47:354.1 TABLE 1.1**  
*If the Gallons Sold are:*

		The Annual License Shall Be:
As Much As	But Less Than	
0	55,000	\$50
55,000	85,000	60
85,000	110,000	90
110,000	165,000	120
165,000	225,000	180
225,000	275,000	250
275,000	325,000	300
325,000	450,000	360
450,000	550,000	500
550,000	650,000	650
650,000	825,000	800
825,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000	.....	6,200

**COMMISSION R.S. 47:357 TABLE 4**  
*If the Gross Annual Commissions and Brokerages are:*

		The Annual License Shall Be:
As Much As	But Less Than	
\$ 0	\$ 15,000	\$ 50
15,000	20,000	70
20,000	25,000	90
25,000	30,000	112
30,000	40,000	137
40,000	50,000	180
50,000	65,000	225
65,000	80,000	300
80,000	100,000	360
100,000	125,000	450
125,000	150,000	600
150,000	175,000	675
175,000	200,000	750
200,000	250,000	900
250,000	300,000	1,050
300,000	350,000	1,200
350,000	400,000	1,400
400,000	450,000	1,600
450,000	500,000	1,800
500,000	550,000	2,000
550,000	600,000	2,200
600,000	650,000	2,400
650,000	700,000	2,600
700,000	750,000	2,800
750,000	800,000	3,000
800,000	850,000	3,200
850,000	900,000	3,400
900,000	950,000	3,600
950,000	.....	3,700

**PUBLIC UTILITIES - R.S. 47:358-TABLE 5**  
*If the Gross Annual Receipts are:*

		The Annual License Shall Be:
As Much As	But Less Than	
\$ 0	\$ 20,000	\$ 50
20,000	25,000	60
25,000	37,500	75
37,500	50,000	115
50,000	75,000	150
75,000	100,000	200
100,000	150,000	300
150,000	200,000	450
200,000	250,000	650
250,000	500,000	750
500,000	750,000	1,500
750,000	1,000,000	2,250
1,000,000	1,250,000	3,000
1,250,000	1,500,000	3,750
1,500,000	1,750,000	4,500
1,750,000	2,000,000	5,250
2,000,000	2,250,000	6,000
2,250,000	2,500,000	6,900
2,500,000	.....	7,500

## **Sub-Chapter B**

### **Occupational Licenses, Insurance Companies**

#### **SECTION 14:100. LEVY OF OCCUPATIONAL LICENSE ON INSURANCE COMPANIES**

A. Pursuant to Section 8 of Article X of the constitution of 1921 and Section 1076 of Title 22 of the Revised Statutes of Louisiana of 1950, there is hereby levied an annual license tax for the year 1976 and for each subsequent year on each company, society, association, corporation, or firm or individual engaged in the business of issuing any form of insurance policy or contract in the Parish of St. John the Baptist which may now or hereafter be subject to the payment of any license tax for state purposes, as herein provided.

B. Any person, firm or corporation subject to pay a tax under this ordinance who pays a municipal license tax levied under the authority of LRS 22:1076 shall be entitled to a reduction of this Parish tax obligation equal to the amount paid to such municipalities.

Comment - See LRS 22:1076 for authority of parish governing authorities to levy special license taxes against insurance companies. See LRS 22:1061 et seq. for state license taxes on insurance companies.

#### **SECTION 14:101. AMOUNT OF LICENSE DUE FROM LIFE, ACCIDENT AND HEALTH INSURANCE COMPANIES**

On any insurer engaged in the business of issuing life or accident or health insurance policies or other forms of contracts or obligations covering such risks, or issuing endowment or annuity policies, or contracts, or other similar forms of contract obligations in consideration of the payment of a premium or other consideration for the issuance of such policies, contracts, or obligations whether such insurer is operating in the Parish of St. John the Baptist through an agent or other representative or otherwise, the license tax herein required shall be ten dollars (\$10.00) on gross annual premiums up to two thousand dollars (\$2,000.00) and the additional license thereafter shall be seventy dollars (\$70.00) on each ten thousand dollars (\$10,000.00), or fraction thereof, of gross annual premiums in excess of two thousand dollars (\$2,000.00). Provided that the maximum license on such businesses, payable to the Parish of St. John the Baptist by any one insurer, shall not exceed twenty-one thousand dollars (\$21,000.00). (Ordinance of October 11, 1976, Section 1)

#### **SECTION 14:102. AMOUNT OF LICENSE DUE FROM FIRE, MARINE, WORKMAN'S COMPENSATION, OTHER INSURANCE COMPANIES; EXEMPTIONS**

A. On any insurer, engaged in the business of issuing policies, contracts, or other forms of obligations covering the risk of fire, marine, transportation, surety, fidelity, indemnity guaranty, workmen's compensation, employer's liability, property damage, livestock, vehicle, automatic sprinkler, burglary, or insurance business of any other kind whatsoever in the Parish of St. John the Baptist, whether such insurer is operating in the Parish through agents or other representatives or otherwise, the license tax herein required shall be:

First Class: When the gross receipts are not more than two thousand dollars (\$2,000.00), the license shall be two per cent of the gross receipts, but shall be not less than ten dollars (\$10.00).

Second Class: When the gross receipts are more than two thousand dollars (\$2,000.00), and not more than four thousand dollars (\$4,000.00), the license shall be sixty dollars (\$60.00).

Third Class: When the gross receipts are more than four thousand dollars (\$4,000.00), and not more than six thousand dollars (\$6,000.00), the license shall be eighty dollars (\$80.00).

Fourth Class: When the gross receipts exceed six thousand dollars (\$6,000.00), the additional license thereafter shall be seventy dollars (\$70.00) for each ten thousand dollars (\$10,000.00) or fraction thereof, in excess of six thousand dollars (\$6,000.00).

Mike Tregre, Tax Collector  
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