

Uniform Registration Application



**Application For Local Government
SALES TAX CERTIFICATE
OCCUPATIONAL LICENSE TAX**

LINE INSTRUCTIONS

Please review these instructions carefully. Failure to complete ALL applicable lines will delay the processing of this application and the assigning of your tax number and the issuance of the applicable certificates and licenses.

WHO MUST FILE—Each person pursuing any trade, profession, vocation, calling, or business should complete this form.

Each person is required to keep reasonable records. Separate records are required for each place of business.

This booklet is intended to present summary information concerning tax liabilities and filing requirements. For legal clarification refer to Title 47 of the Louisiana Revised Statutes of 1950.

1. Month, day and year of application.

2. **A. SALES & USE TAX**—Any individual firm, corporation, trust, co-partnership, joint venture, association, this state, city or parish, municipality, district or other political subdivision thereof is required to file and remit appropriate sales taxes by the twentieth (20) day following the close of each reporting period for any of the following transactions which are taxable under the Sales and Use Tax statutes and Local Ordinances.

1. The sale of tangible personal property at retail.
2. The use, consumption, distribution, or storage for use of consumption of any tangible personal property.
3. The lease or rental of any item or article of tangible personal property;
4. The sale of services: these include the furnishing of rooms by hotels, the sale of admissions to places of amusement and the athletic and recreational events, and the furnishing of the privilege of access to amusement, entertainment, athletic or recreational facilities; the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing or overprinting; the furnishing of laundry cleaning pressing and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; and the furnishing of repairs to tangible personal property.

Any person that leases or rents tangible personal property, that furnishes services taxable, that holds property for resale, that maintains a business location, or that solicits orders or that otherwise operates through full-time or part-time resident or non-resident salesmen or agents is required to obtain a sales tax certificate, collect the proper taxes from customers, and file returns with the collector. (In addition to the collection of taxes from users and consumers, dealers in the parishes of Caddo and Orleans must also collect the advance sales tax on their sales of property to other dealers for resale or further processing.) Dealers selling property or services or leasing and renting property must file returns for each tax period, including those for which they have no taxable revenues to report.

A person who purchases, imports or receives property and services subject to tax or who is the lessee or rentee of tangible personal property, on which the proper taxes were not collected by vendors, is himself liable for the payment of taxes directly to the collector. Persons whose only sales or use tax liabilities will consist of taxes due on their own purchases must be registered.

All new sales and use tax accounts are registered to file on a monthly basis.

B. OCCUPATIONAL LICENSE TAX—Each person pursuing any trade, profession, vocation, calling or business is required to file.

Occupational License for a business operated the preceding year is deemed delinquent if application is not filed prior to March 1st of the year due. Occupational License for a business NOT operated the preceding year is deemed delinquent if application is not filed prior to the fortieth (40) day following the open date of the business.

3. To be completed by the Collector.

4. To be completed by the Collector.

5. If liable, according to Internal Revenue Service regulations you should have a Federal Identification Number. If you have no assigned number, check the box "none" and obtain this number from your local Internal Revenue Service and advise this office when received.

6. Self-explanatory (if you have none, check the box).

7. Self-explanatory (if you have none, check the box).

8. **A. Taxpayer Name**—The person(s)/corporation under whose name this business is to be registered.

B. Telephone number to be called should the Collector require additional information.

C. Trade Name—The name under which this business will operate. If you have no trade name, leave this line blank.

D. & E. Mailing Address—ALL tax returns, permits and other related communications will be mailed to this address without exception.

F. Location Address—This address is the street address or other meaningful address and the city, town or village in which your business is geographically located irrespective of where you receive your mail.

Do not use a P. O. Box number or General Delivery.

G. Parish in which your business is geographically located.

9. Type of organization, check only one.

A. Self-explanatory

B. Self-explanatory

C. Self-explanatory

D. Indicate if parish, school district or related entity such as hospital, library, etc.

E. Non-profit generally must conform to Federal IRS regulations for determining non-profit organization. Indicate if organized for religious, scientific, humane, fraternal or other purpose.

F. If not A through E, specify type.

10. Self-explanatory
11. Self-explanatory
12. Month that your accounting or fiscal year ends.
13. Self-explanatory
14. Check the box number corresponding to the line number of the address where your records are maintained. If other than lines 8 D or F, show actual location.
15. Self-explanatory
16. Reason for applying
 - A. Self-explanatory
 - B. Self-explanatory
 - C. Indicate if change in business structure or if acquired by gift, trust, etc.
17. Self-explanatory—This line must be completed if lines 2B and/or C are checked.
18. Self-explanatory
19. Self-explanatory.
20. Nature of business—Describe the kind of business to be carried on at this location. The description must be in detail as shown in the following examples:

Trade: State the type of sale and principal line of goods sold; i.e. retail women's clothing, wholesale petroleum—bulk station, retail hardware, manufacturer's representative for oil machinery, etc.

Manufacturing: State type of establishment operated and the principal products manufactured.

Contract Construction: State whether general contractor and type of work normally performed; i.e. general contractor for highways, electrical subcontractor, etc.

Other: State exact type of business operated; i.e. farm, labor union, motion picture theater, real estate agent, rental of coin-operating vending machines, investment club, advertising agency, trust, etc.

Governmental: State type of governmental organization or relationship to such entity.

Non-Profit: State whether organized for religious, charitable, scientific, literary educational or humane purpose and then state principal activity; i.e. charitable organization hospital, educational-school for the blind, etc.

OCCUPATIONAL LICENSE INSTRUCTIONS (Instructions for Lines 21 through 31 — Schedule A)

For businesses whose licenses are based on gross receipts, a separate schedule must be submitted for each location. If license is based on a flat rate fee, location addresses, if applicable, must be shown on a separate sheet. This license is not transferable. If a previously licensed business changes owners, it is considered a new business and licensed as such.

21. If business opened during the previous year determine gross receipts for the remainder of that year, subtract amount of allowable deductions, if any. Description of deductions must be furnished in order that it can be determined whether or not the amount claimed is allowable). Divide the balance of these amounts by the number of days in operation (include weekends and holidays). Multiply this figure by three hundred sixty-five (365) and this amount represents the taxable gross. Refer to the table for amount due and complete line 26.
22. If business has been established less than thirty (30) days on line 26 show the minimum amount which applies to your type of business as determined from the rate schedule. If the business was opened on July 1st or thereafter, and license is based upon gross receipts, commissions, or sales, show on line 26 one-half of the minimum fee. You will be billed later for the balance due.
23. If business has been established for more than thirty (30) days, determine gross receipts of first thirty (30) days of operation, subtract allowable deductions, if any, for the first thirty (30) days of operation. (Description of deductions must be furnished in order that it can be determined whether or not the amount claimed is allowable). Multiply the balance of these amounts by the number of months, or major fraction thereof remaining in the year and this amount represents the taxable gross. Refer to the table for amount due and complete line 26.
24. If business was established between December 2 and December 31 enter gross receipts on line 24 and this amount represents the taxable gross. Refer to the table for amount due and complete line 26.

25. If business opened on or prior to January 1 of the previous year determine gross receipts for all of the previous year, subtract allowable deductions, if any. (Description of deductions must be furnished in order that it can be determined whether or not the amount claimed is allowable). The balance of these amounts represents the taxable gross. Refer to the table for amount due and complete line 26.
26. To determine your table number or rate, refer to the alphabetical listings of business classifications. Select the table or rate next to your business and write it in the space provided on this line.

Refer to this table and take the amount of taxable sales shown on line 21, 22, 23, 24 or 25 to determine the license fee/rate due. Show this amount in the space provided on this line.

Example: Towing service is table 1. Using table 1 and the taxable gross is \$23,000.00, the license fee would \$50.00. Underpayments will be billed for taxes, interest and penalties. Overpayments will be refunded.
27. Those businesses who have a flat rate complete this section, i.e.

ITEM	NUMBER	FEE	TOTAL FOR THIS ITEM
Pool Tables	3 pool tables	\$50.00 each	\$150.00
Video Games	2 games	\$50.00 each	\$100.00

28. Line 26 plus 27.
29. Interest is calculated at the rate of one per centum per month of the tax due from the date until the tax is paid.
30. Penalty is calculated at the rate of 5% of the tax due for each thirty (30) days, or fraction thereof, from the due date until the application is filed, but is limited to a total of 25%.
31. Total of lines 28, 29 and 30. Your remittance should equal the amount shown on this line.

OCCUPATIONAL LICENSE

Alphabetic List of Businesses

Business Classifications	Table No.	Basis for Tax
Abstractor.....	1	Gross Sales
Academy of Music.....	1	Gross Sales
Accountants.....		0.1% of Gross
Advertising Agency.....	1	Gross Sales
Advisory Service.....	1	Gross Sales
Air Hockey Table.....		Flat Fee-\$50
Air Transportation.....	1	Gross Sales
Ambulance Service.....	1	Gross Sales
Amusement Device, Mech.....		Flat Fee-\$50
Amusement Hall.....	1	Gross Sales
Amusement Park.....	1	Gross Sales
Answering Service.....	1	Gross Sales
Appraiser.....	1	Gross Sales
Archery Range.....	1	Gross Sales
Architects.....		0.1% of Gross
Arena.....	1	Gross Sales
Arm ed Car Service.....	1	Gross Sales
Attorneys-At-Law.....		0.1% of Gross
Auction Barn.....	1	Gross Sales
Auctioneer.....	4	Gross Commissions
Auditing Freight Bills.....		0.1% of Gross
Auto Auction.....	1	Gross Sales
Auto Club.....	1	Gross Sales
Auto Title Service.....	1	Gross Sales
Auto for Hire.....	1	Gross Sales
Bacteriologists.....		0.1% of Gross
Bagatolle Table.....		Flat Fee-\$50
Bail Bondsmen.....	1	Gross Sales
Barber Shop.....	1	Gross Sales
Barge Line.....	1	Gross Sales
Baseball Machine.....		Flat Fee-\$50
Baseball Park.....	1	Gross Sales
Bath House.....	1	Gross Sales
Beauty Parlor for Dogs.....	1	Gross Sales
Beauty School.....	1	Gross Sales
Beauty Shop.....	1	Gross Sales
Bill Boards.....	1	Gross Sales
Bill Paying Service.....	1	Gross Sales
Billiard Table.....		Flat Fee-\$50
Billing Agency.....	1	Gross Sales
Blood Pressure Monitors.....		Flat Fee-\$50
Blue Prints.....	1	Gross Sales
Boat Carriers-Freight.....	1	Gross Sales
Boat Carriers-Passengers.....	1	Gross Sales
Boat Landing.....	1	Gross Sales
Boat Launching.....	1	Gross Sales
Boat Mariner.....	1	Gross Sales
Boats-Retail.....	1	Gross Sales
Bonding Companies.....	1	Gross Sales
Book Binder.....	1	Gross Sales
Booking Agency.....	1	Gross Sales
Bowling Alley, Coin-Operated..		Flat Fee-\$50
Build. Materials-Wholesale....	2	Gross Sales
Building Mat. Peddler.....		Flat Fee-\$100
Building Materials-Retail....	2	Gross Sales
Bus Line.....	1	Gross Sales
Business Schools.....	1	Gross Sales
Cable Television.....	1	Gross Sales
Campgrounds.....	1	Gross Sales
Car Wash.....	1	Gross Sales
Carpet Cleaning.....	1	Gross Sales
Catering Service.....	1	Gross Sales
Chemical Engineers.....		0.1% of Gross
Chemists.....		0.1% of Gross
Chiropodists.....		0.1% of Gross
Cigarette Vend. Machine.....	1	Gross Sales
Circus.....		Flat Fee-\$250
Civil Engineers.....		0.1% of Gross
Cleaning Service.....	1	Gross Sales

Business Classifications	Table No.	Basis for Tax
Coffee Houses.....	1	Gross Sales
Coin Operated Laundry.....	1	Gross Sales
Coin Operated TV's.....		Flat Fee-\$50
Cold Storage.....	1	Gross Sales
Collection Agency.....	1	Gross Sales
Commercial Artist.....	1	Gross Sales
Commercial Rating Agency.....	1	Gross Sales
Commission Broker.....	4	Gross Commissions
Common Carrier.....	1	Gross Sales
Computer Service.....	1	Gross Sales
Concession.....	1	Gross Sales
Consultant.....	1	Gross Sales
Consulting Psychologist.....	1	Gross Sales
Consumer Service.....	1	Gross Sales
Contractor-Cost Plus.....	2	Gross Sales
Contractor-Crop Dusting.....	2	Gross Sales
Contractor-Direct. Drill.....	2	Gross Sales
Contractor-Diving.....	2	Gross Sales
Contractor-Food Ser. Mgr.....	2	Gross Sales
Contractor-Janitorial Serv....	2	Gross Sales
Contractor-Lump Sum.....	2	Gross Sales
Contractor-Oil Field Serv....	2	Gross Sales
Contractor-Pest Control.....	2	Gross Sales
Contractor-Temp. Labor.....	2	Gross Sales
Contractor-Testing.....	2	Gross Sales
Contractor-Testing Lab.....	2	Gross Sales
Convention Promotion Con.....	1	Gross Sales
Copy Systems.....	1	Gross Sales
Cotton Commission.....	4	Gross Commissions
Cotton Compress.....	4	Gross Commissions
Cotton Factor.....	4	Gross Commissions
Cotton Future Broker.....	4	Gross Commissions
Cotton Pickery.....	4	Gross Commissions
Credit Bureaus.....	1	Gross Sales
Custodial Service.....	1	Gross Sales
Dance Hall.....	1	Gross Sales
Dealer in Stock & Bonds.....	4	Gross Commissions
Debt Adjusters.....	1	Gross Sales
Decorator.....	1	Gross Sales
Deep Sea Salvaging.....	1	Gross Sales
Delivery Service.....	1	Gross Sales
Dentists.....		0.1% of Gross
Detective Agency.....	1	Gross Sales
Dispatcher.....	1	Gross Sales
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-\$50
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 Phonograph.....		Flat Fee-\$50
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

Business Classifications	Table No.	Basis for Tax
Exhibition Show.....	1	Gross Sales
Express Business.....	5	Gross Receipts
Ferris Wheel.....	-	Flat Fee-\$50
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
Foos Ball Game.....	-	Flat Fee-\$50
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-\$50
Golf Computer Game.....	-	Flat Fee-\$50
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-\$50
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
Iron Claw Machine.....	-	Flat Fee-\$50
Irrigation Company.....	1	Gross Sales
Itinerant Vendor.....	-	Flat Fee-\$100
Jeweler.....	1	Gross Sales
Juke Box.....	-	Flat Fee-\$50
K-9 Training for Dogs.....	1	Gross Sales
Kiddie Ride.....	-	Flat Fee-\$50
Laboratories.....	1	Gross Sales
Landscaping Service.....	1	Gross Sales
Launderette.....	1	Gross Sales
Laundry.....	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
Manufacturer's Agent.....	4	Gross Commissions
Marble Table.....	-	Flat Fee-\$50
Marine Surveyors.....	1	Gross Sales
Masseur.....	1	Gross Sales
Meat Cutting.....	1	Gross Sales
Mechanical Amusement Device.....	-	Flat Fee-\$50
Mechanical Engineers.....	-	0.1% of Gross
Mechanical Hobby Horses.....	-	Flat Fee-\$50
Mechanical Ride.....	-	Flat Fee-\$50
Mechanical Shoot. Gallery.....	-	Flat Fee-\$50
Medical Transportation Svc.....	1	Gross Sales
Menagerie.....	-	Flat Fee-\$250
Merchandise Broker.....	4	Gross Commissions
Merry Go Round.....	-	Flat Fee-\$50

Business Classifications	Table No.	Basis for Tax
Messenger Service.....	1	Gross Sales
Mid Wife.....	-	0.1% of Gross
Miniature Golf Links.....	1	Gross Sales
Mobile Homes, Trlrs, Retail...1	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	2	Gross Sales
Motor Vehicle Carriers.....	1	Gross Sales
Motor Vehicle Dlr, Retail...1	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
Oculists.....	-	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 & Crating 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
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	1	Gross Sales
Polygraph Examiner.....	1	Gross Sales
Pony Rides.....	-	Flat Fee-\$50
Poodle Parlor.....	1	Gross Sales
Pool Table.....	-	Flat Fee-\$50
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-\$50
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	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

Business Classifications	No.	Basis for Tax
Retail Dealer-Aircraft.....	1	Gross Sales
Retail Dealer-No Fixed Pl.....	-	Flat Fee-\$100
Retail Dlr.-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
Self Defense Service.....	1	Gross Sales
Selling Cemetary 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..	-	Flat Fee-\$50
Shooting Gallery/Range.....	1	Gross Sales
Shuffle Board.....	-	Flat Fee-\$50
Sightseeing Tours.....	1	Gross Sales
Sign Painter.....	1	Gross Sales
Sitter Service.....	1	Gross Sales
Skating Rink.....	1	Gross Sales
Slaughter House.....	4	Gross Commissions
Snooker Table.....	-	Flat Fee-\$50
Soccer Machine-Mechanical.....	-	Flat Fee-\$50
Sound Truck.....	1	Gross Sales
Space Walk.....	-	Flat Fee-\$50
Speedway Game.....	-	Flat Fee-\$50
Speedway Raceway.....	1	Gross Sales
Squeeze Machine.....	-	Flat Fee-\$50
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
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

Business Classifications	No.	Basis for Tax
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 Pistols & 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

Businesses Subject to Special Provisions,
Caps, or Deductions

Business	La. Revised Statute	
	Citation	
Electric Utilities (1 license)	47:358	
Funeral Collections (deduction)	47:361(B)	
Gasoline Tax (deduction)	47:361(A)	
Hotels/Motels (license per room)	47:359(I)	
Hotels/Motels (more than 1 license/loc.)	47:346	
Lessors (special provision)	47:362(C)	
Motor Vehicle Dealers (deduction)	47:361(D)	
Railroads (special provision)	47:362(D)	
Real Estate Broker (cap)	47:342(B)	
Retail Bldg. Material Dealers (cap)	47:355(B)	
Small businesses (special provision/cap)	47:362(F)	
State Licensed Contractors (deduction)	47:362(A)	
Stocks & Bonds, interstate (deduction)	47:361(C)	
Vending/Weighing Machines (1 license)	47:346	

Exempted Businesses

Business	La. Revised Statute	
	Citation	
Direct Sellers (Avon, Amway, etc.)	47:359(C2)	
Insurance Companies	47:362(E)	
Magazine Subscription Salesmen	47:359(C2)	
Manufacturers Agents	47:359(C2)	
Other Exempted Businesses	47:360	

REVISED OCCUPATIONAL LICENSE TAX TABLES
Revised 1-1-88

TABLE 1 RETAIL DEALERS

R.S. 47:354
If the Gross Sales are:

As Much As	But Less Than	The Annual License Shall Be
\$ 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

TABLE 3 LENDING BUSINESSES

R.S. 47:356
If the Amount of Loans is:

As Much As	But Less Than	The Annual License Shall Be
\$ 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

TABLE 4 COMMISSION/BROKERAGE AGNT

R.S. 47:357
If the Gross Comm. are:

As Much As	But Less Than	The Annual License Shall Be
\$ 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
750,000	800,000	2,800
800,000	850,000	3,000
850,000	900,000	3,200
900,000	950,000	3,400
950,000	1,000,000	3,600
1,000,000	.....	3,700

TABLE 2 WHOLESALE DEALERS

R.S. 47:355
If the Gross Sales are:

As Much As	But Less Than	The Annual License Shall Be
\$ 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	6,500
12,000,000	13,000,000	7,000
13,000,000	.....	7,500

TABLE 5 PUBLIC UTILITIES

R.S. 47:358
If the Gross Receipts are:

As Much As	But Less Than	The Annual License Shall Be
\$ 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