

St. John the Baptist Parish Tax Office

For Year 20__ __

1704 Chantilly Drive, LaPlace, Louisiana 70068

P. O. Box 2066, LaPlace, Louisiana 70069

Phone: (985) 359-6600 Fax: (985) 359-6602

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Check if Business Closed

Date of Closure: _____

APPLICATION FOR RENEWAL OF PARISH BUSINESS OWNERS' LICENSE

ONLY FOR RENEWAL OF EXISTING BUSINESS LICENSES.

Personal Data

Legal Name .		Phone Number	
Trade Name		Fed ID No.	Parish Sales Tax No. State Sales Tax No
Business Address		Business City, State, Zip Code	
Mailing Address		Mailing City, State, Zip Code	
Emergency Contact		Phone No.	Email Address
NAICS	Description of Business Activities		
Type of Organization: Corporation			
(Check here if not correct, or left blank, and select from the list below below) • <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation <input type="checkbox"/> Non-Profit <input type="checkbox"/> Other (Describe) _____			

Computation of License Fees Due

License Description	Gross Sales \$	Table or %	Occupational License Tax Due \$
Beer/Liquor (Select Only One) NOTE: Alcoholic Beverage Permit and Schedule A must be attached <input type="checkbox"/> Beer Only (\$15.00) • <input type="checkbox"/> Beer & Liquor (\$50.00) (See Instructions)			Beer/Liquor Fee \$
Video/Amusement Game Machines (not video poker)	No of Devices	Fee per Device \$50.00	Amusement Device Fee SubTotal \$
Pool Tables	No of Devices	Fee per Item \$20.00	Pool Table Fee SubTotal \$
Juke Boxes	No of Devices	Fee Per Item \$20.00	\$
Video Poker Machines	No of Devices	Fee per Device \$50.00	Video Poker Device Fee SubTotal \$
Motor Fuels—No. of Gallons Sold:		Tax Due (per Table 1.1):	
SubTotal			\$
Interest Due (see instructions)	Penalty Due (See Instructions)		SubTotal of Interest and Penalty \$
Chain Store Tax—Enter # of Locations LA RS 47:10 (See Instructions)	Number of Locations		SubTotal of Chain Store Tax \$
Occupational License Account Number	Check No		Total Payment
Printed Name-(Check Here If Paid Preparer <input type="checkbox"/>)	Title		Phone Number
Signature of Applicant			Date

Instructions and Fee Tables
Legal Name: For sole proprietorship this would be the name of the owner, otherwise the name of the organization formed and/or registered with the Louisiana Secretary of State
Trade Name: The name the business will be operating under. This may or may not be different from the legal name.
Federal ID No: This is the number assigned to the legal entity by the Internal Revenue Service. Also known as the "EIN" or the "FEIN."
Parish Sales Tax No: The number issued to organization by the St. John the Baptist Parish Tax Office for a sales tax account
State Sales Tax No: The number issued to organization by the Louisiana Department of Revenue for a sales tax account
Business Address: The complete municipal address where the business is to be operated from.
Mailing Address: The complete municipal address, or Post Office Box, where the organization desires to receive mail related to this account.
Emergency Contact/Phone Number/Email: Person within the organization responsible for communicating with the Tax Office
NAICS/Business Description: North American Industry Classification System (NAICS), is the business classification used to classify the type of business to be operated. If more than one NAICS applies, list code and description generating the largest portion of revenues from the business.
Type of Organization: The manner in which your organization is legally formed
Due Date: Occupational License Renewal Applications and all related fees are due on January 1 and are considered delinquent on March 1, and are subject to the imposition of interest and penalties.
License Description: The business classification assigned by the Tax Office
Gross Sales: The total gross receipts from sales, fees, or commissions generated by the organization's business activities for the year preceding the license year, less the sale of motor fuels. If the business was open during the previous year, see "New Businesses," below. For sales of motor fuels, see "Sales of Motor Fuel" below. For businesses engaged in undertaking and funeral directing, please see "Undertaking and Funeral Directing," below. For commission businesses engaged in the sale of stocks and bond on exchanges located outside of the State of Louisiana, see "Stocks and Bonds," below. For Retail or Wholesale Motor Vehicles and Boat sales dealerships, see "Retail or Wholesale of Motor Vehicles and Boats," below. For businesses engaged as Contractors, please see "Contractor," below.
New Businesses: For businesses opened during the previous calendar year, gross sales shall be calculated by dividing the total gross receipts, sales, premiums, commissions, fees, etc., whether received or accrued, by the number of days in operation during the year of commencement, multiplied by 365.
Contractors: For businesses engaged in the activities as a Contractor, whether on a lump sum or cost-plus basis, the maximum license tax paid shall not exceed seven-hundred and fifty dollars, (\$750.00).
Sales of Motor Fuels: For the purposes of calculating gross sales, as it applies to the, the taxpayer shall exclude therefrom the part of the purchase price paid by him for gasoline and motor fuels or lubricating oils as shall equal the manufacturer's or dealer's license, privilege, or excise tax levied by federal or state statutes on the manufacturing, handling, storing, selling, or consuming of gasoline, motor fuels, or lubricating oils. Use the total number of gallons sold to calculate the additional tax due from Table 1.1. Add the tax due from the retail sales calculation, Table 1, to the additional tax due from Table 1.1, to determine the total due on the retail sales portion of the tax calculation, to a maximum of \$6,200.00.
Undertaking and funeral directing: Gross receipts shall be calculated by deducting the collections of one undertaking or funeral directing business that were paid to another undertaking or funeral directing business.
Stocks and Bonds. For commission businesses engaged in the sale of stocks and bonds on exchanges located outside of the State of Louisiana, the dealer shall deduct 40% of such sales from the gross sales calculation of the such sales, and shall deduct 55% from the gross sales calculation from the sale of commodities consummated on exchanges located outside the state of Louisiana.
Retail or Wholesale of Motor Vehicles and Boats: Gross receipts subject to the tax shall be calculated by the addition of all sales of motor vehicles, automobiles, motor trucks, motor buses, motorcycles, motor bicycles, motor scooters, motor tractors, motor-propelled road machinery farm implements, and equipment designed for use with tractors and other motor-propelled equipment, trailers, semitrailers, aircraft, or other motor propelled land vehicles, and pleasure or commercial boats, including the sale of sales of parts and accessories, receipts from repair shops, and sales and rental of motor vehicles; however such gross sales shall not exceed \$700,000.00 for calculating the tax due.
Table/Basis: The table, rate, or percentage used to calculate the occupational license fee, which is assigned based on the business classification.
Businesses that Serve Alcohol: Both a completed and notarized Application for Retail Alcoholic Beverage Permit and a Schedule "A" for each manager, owner, partner, officer, director and every stockholder owning more than 5% of the capital stock is required each year for renewal.

Interest: Interest is calculated based on the number of days delinquent, if paid before the end of the license year and from the due date if in a later year, at a rate of 12% per annum. Example: divide .12 by 365 and multiply by the number of days to find applicable interest rate—(.12/365) x (no. of days late)

Late Penalty: Late Penalty is calculated at a rate of 5% per month, or any fraction thereof, to a maximum of 25%.

Coin-operated Mechanical Amusement Device: A flat fee per device is subject to the fees

Negligence Penalty: Negligence Penalty is calculated at a rate of 5% of license and related fees

Chain Store Tax: Chain store tax is imposed under the provisions of, and as per the table provided in, Louisiana R. S. 47:10. The table is based on the number of locations, whether inside or outside of the State of Louisiana, and reprinted below.

Occupational License Account/Payment Information: The account number is assigned by the Tax Office and is a permanently assigned for the life of the account. This number is different from the License Number, which changes from year-to-year and is affixed to the license form issued.

Applicant Information and Signature: This form must be completed, signed, and dated by a member or officer of the legal entity with sufficient legal authority to make such application. No application is complete unless submitted with all requisite documentation and payments.

Occupational License Tax Tables

Table 1: RS 47:354. Retail dealers in merchandise, services, and rentals

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

Table 1.1: RS 47:354.1. Retail dealers in gasoline and motor fuel

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

Table 2: RS 47:355. Wholesale dealers in merchandise, service and rentals; retail dealers to institutional consumers; shipbuilders; and contractors

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

Table 3: RS 47:356. Business of lending or of dealing of notes secured by chattel mortgages or other liens						
Amount of Loans Made As Much As	But Less Than	Annual License Shall Be		Amount of Loans Made As Much As	But Less Than	Annual License Shall Be
0	\$250,000	\$50		\$7,500,000	\$8,000,000	\$1,100
\$250,000	\$500,000	\$100		\$8,000,000	\$8,500,000	\$1,150
\$500,000	\$750,000	\$150		\$8,500,000	\$9,000,000	\$1,200
\$750,000	\$1,000,000	\$200		\$9,000,000	\$9,500,000	\$1,250
\$1,000,000	\$1,250,000	\$250		\$9,500,000	\$10,000,000	\$1,300
\$1,250,000	\$1,500,000	\$300		\$10,000,000	\$11,000,000	\$1,350
\$1,500,000	\$1,750,000	\$350		\$11,000,000	\$12,000,000	\$1,450
\$1,750,000	\$2,000,000	\$400		\$12,000,000	\$13,000,000	\$1,550
\$2,000,000	\$2,250,000	\$450		\$13,000,000	\$14,000,000	\$1,650
\$2,250,000	\$2,500,000	\$500		\$14,000,000	\$15,000,000	\$1,750
\$2,500,000	\$3,000,000	\$550		\$15,000,000	\$16,000,000	\$1,850
\$3,000,000	\$3,500,000	\$600		\$16,000,000	\$17,000,000	\$1,950
\$3,500,000	\$4,000,000	\$700		\$17,000,000	\$18,000,000	\$2,050
\$4,000,000	\$4,500,000	\$750		\$18,000,000	\$19,000,000	\$2,150
\$4,500,000	\$5,000,000	\$800		\$19,000,000	\$20,000,000	\$2,250
\$5,000,000	\$5,500,000	\$850		\$20,000,000	\$25,000,000	\$2,500
\$5,500,000	\$6,000,000	\$900		\$25,000,000	\$30,000,000	\$3,000
\$6,000,000	\$6,500,000	\$950		\$30,000,000	\$35,000,000	\$3,500
\$6,500,000	\$7,000,000	\$1,000		\$35,000,000		\$3,700
\$7,000,000	\$7,500,000	\$1,050				

Table 4: RS 47:357. Brokerage and commission agents						
Gross Annual Commissions As Much As	But Less Than	Annual License Shall Be		Gross Annual Commissions As Much As	But Less Than	Annual License Shall Be
0	\$15,000	\$50		\$300,000	\$350,000	\$1,200
\$15,000	\$20,000	\$70		\$350,000	\$400,000	\$1,400
\$20,000	\$25,000	\$90		\$400,000	\$450,000	\$1,600
\$25,000	\$30,000	\$112		\$450,000	\$500,000	\$1,800
\$30,000	\$40,000	\$137		\$500,000	\$550,000	\$2,000
\$40,000	\$50,000	\$180		\$550,000	\$600,000	\$2,200
\$50,000	\$65,000	\$225		\$600,000	\$650,000	\$2,400
\$65,000	\$80,000	\$300		\$650,000	\$700,000	\$2,600
\$80,000	\$100,000	\$360		\$700,000	\$750,000	\$2,800
\$100,000	\$125,000	\$450		\$750,000	\$800,000	\$3,000
\$125,000	\$150,000	\$600		\$800,000	\$850,000	\$3,200
\$150,000	\$175,000	\$675		\$850,000	\$900,000	\$3,400
\$175,000	\$200,000	\$750		\$900,000	\$950,000	\$3,600
\$200,000	\$250,000	\$900		\$950,000		\$3,700
\$250,000	\$300,000	\$1,050				

Table 5: RS 47:358. Public Utilities						
Gross Annual Receipts As Much As	But Less Than	Annual License Shall Be		Gross Annual Receipts As Much As	But Less Than	Annual License Shall Be
0	\$20,000	\$50		\$500,000	\$750,000	\$1,500
\$20,000	\$25,000	\$60		\$750,000	\$1,000,000	\$2,250
\$25,000	\$37,500	\$75		\$1,000,000	\$1,250,000	\$3,000
\$37,500	\$50,000	\$115		\$1,250,000	\$1,500,000	\$3,750
\$50,000	\$75,000	\$150		\$1,500,000	\$1,750,000	\$4,500
\$75,000	\$100,000	\$200		\$1,750,000	\$2,000,000	\$5,250
\$100,000	\$150,000	\$300		\$2,000,000	\$2,250,000	\$6,000
\$150,000	\$200,000	\$450		\$2,250,000	\$2,500,000	\$6,900
\$200,000	\$250,000	\$650		\$2,500,000		\$7,500
\$250,000	\$500,000	\$750				

Chain Store Tax Table: RS 47:10. Chain store tax; imposition; authority of parishes and municipalities to collect						
At least	But Not More Than	License Fee		At Least	But Not More Than	License fee
2	10	\$10		176	200	\$200
11	35	\$15		201	225	\$250
36	50	\$20		226	250	\$300
51	75	\$25		251	275	350
76	100	\$30		276	300	\$400
101	125	\$50		301	400	\$450
126	150	\$100		401	500	\$500
151	175	\$150		501	Over	\$550

Business Type	Table/Pct/Amt	Basis	Business Type	Table/Pct/Amt	Basis
Abstractors	1	Gross Sales	Bonding company	1	Gross Sales
Abstract and title company	1	Gross Sales	Bondsman	1	Gross Sales
Accountant	0.1%	Of gross	Bowling alley	1	Gross Sales
Advertising agency	1	Gross Sales	Bowling games, mechanical	\$20	Flat Fee
Air hockey table	\$20	Flat Fee	Building material dealer-retail	2	Gross Sales
Air transportation	1	Gross Sales	Building material dealer-wholesale	2	Gross Sales
Aircraft dealer-wholesale	2	Gross Sales	Bus line	1	Gross Sales
Alcohol distiller	4	Gross Commissions	Business school	1	Gross Sales
Ambulance service	1	Gross Sales	Cable television business	1	Gross Sales
Amusement device	\$50/\$20	Flat Fee	Campground	1	Gross Sales
Amusement hall	1	Gross Sales	Car wash	1	Gross Sales
Amusement park	1	Gross Sales	Carnival	\$250	Flat Fee
Answering service	1	Gross Sales	Carpet cleaning business	1	Gross Sales
Antique show	\$250	Flat Fee	Catering service	1	Gross Sales
Appraiser	1	Gross Sales	Cellular telephone	5	Gross Receipts
Archery range	1	Gross Sales	Cemetery	1	Gross Sales
Architect	0.1%	Of gross	Chemical engineer	0.1%	Of gross
Arena	1	Gross Sales	Chemist	0.1%	Of gross
Armored car service	1	Gross Sales	Child care service	0.1%	Of gross
Arts and crafts fair	\$250	Flat Fee	Chiropodist	0.1%	Of gross
Attorney-at-law	0.1%	Of gross	Cigarette vending machines	1	Gross Sales
Auction barn	1	Gross Sales	Circus Flat Fee-	\$250	
Auctioneer	4	Gross Commissions	Civil engineer	0.1%	Of gross
Auto auction	1	Gross Sales	Cleaning service	1	Gross Sales
Auto for hire	1	Gross Sales	Clothing store	1	Gross Sales
Auto title service	1	Gross Sales	Coffee house	1	Gross Sales
Bacteriologist	0.1%	Of gross	Coin operated laundry	1	Gross Sales
Bail bondsmen	1	Gross Sales	Coin-operated amusement device	\$50/\$20	Flat Fee
Barbershop	1	Gross Sales	Cold storage plant	1	Gross Sales
Barge carrier-freight	1	Gross Sales	Collection agency	1	Gross Sales
Barge carrier-passengers	1	Gross Sales	Common carrier	1	Gross Sales
Baseball park	1	Gross Sales	Computer sales/service	1	Gross Sales
Baseball, professional	\$1,000	Flat Fee	Concert	\$250	Flat Fee
Bath house	1	Gross Sales	Concession	1	Gross Sales
Beauty salon	1	Gross Sales	Contractor	2	Gross Sales
Bed & Breakfast	\$2/rm + retail		Copy service	1	Gross Sales
Billiard Table	\$20	Flat Fee	Cotton compress business	4	Gross Commissions
Billing agency	1	Gross Sales	Cotton factor business	4	Gross Commissions
Boarding house	\$2/rm + retail		Cotton future brokerage	4	Gross Commissions
Boat carrier-freight	1	Gross Sales	Counseling service	0.1%	Of gross
Boat carrier-passengers	1	Gross Sales	Crating service	1	Gross Sales
Boat dealer	1	Gross Sales	Credit bureau	1	Gross Sales
Boat landing	1	Gross Sales	Custodial service	1	Gross Sales
Boat launching	1	Gross Sales	Dance hall	1	Gross Sales
Boat marina	1	Gross Sales	Day care center	1	Gross Sales
Boats-retail	1	Gross Sales	Decorator	1	Gross Sales
Body piercing	1	Gross Sales	Grocery store	1	Gross Sales
Deep sea salvage	1	Gross Sales	Gun show	\$250	Flat Fee

Business Class	Table/Pct/Amt	Basis	Business Class	Table/Pct/Amt	Basis
Delivery service	1	Gross Sales	Hawker	\$200	Flat Fee
Dentist	0.1%	Of gross	Health club	1	Gross Sales
Detective agency	1	Gross Sales	Heavy equipment dealer	2	Gross Sales
Dispatcher	1	Gross Sales	Home health service	1	Gross Sales
Doctor	0.1%	Of gross	Hospital (for profit)	1	Gross Sales
Dog grooming	1	Gross Sales	Hotel	\$2 per rm + retail	
Dog kennel	1	Gross Sales	House moving	2	Gross Sales
Dog training	1	Gross Sales	Insurance adjuster	1	Gross Sales
Drag strip	1	Gross Sales	Itinerant vendor	\$200	Flat Fee
Drilling service	2	Gross Sales	Itinerant vendor-seafood/produce	\$100	Flat Fee
Driving school	1	Gross Sales	Janitorial service	1	Gross Sales
Drug store	See RS 47:359 K		Jeweler	1	Gross Sales
Dry cleaner	1	Gross Sales	Jewelry store	1	Gross Sales
Dyeing	1	Gross Sales	Juke box	\$20	Flat Fee
Eating establishment	1	Gross Sales	Junkyard	1	Gross Sales
Electric utility	5	Gross Receipts	Kiddie rides	\$20	Flat Fee
Electrical engineer	0.1%	Of gross	Laboratory	1	Gross Sales
Electroplating service	1	Gross Sales	Landscaping service	1	Gross Sales
Elevator repair business	1	Gross Sales	Laundromat	1	Gross Sales
Elevator service business	1	Gross Sales	Laundry	1	Gross Sales
Employment agency	1	Gross Sales	Lawn service	1	Gross Sales
Engineer	0.1%	Of gross	Leasing immovable property	2	Gross Sales
Engraver	1	Gross Sales	Leasing movable property	1	Gross Sales
Escort service	1	Gross Sales	Limousine service	1	Gross Sales
Exhibition show	1	Gross Sales	Lithographer	0.1%	Of gross
Ferry boat	1	Gross Sales	Livestock auction house	4	Gross Commissions
Film developing	1	Gross Sales	Livestock auctions	4	Gross Commissions
Finance company	1	Gross Sales	Lumber broker	4	Gross Commissions
Firing range	1	Gross Sales	Maid service	1	Gross Sales
Flea market participant	1	Gross Sales	Mailing room	1	Gross Sales
Foosball table	\$20 per Flat		Mailing/packaging business	1	Gross Sales
Football, professional	\$1,000	Flat Fee	Manufacturer's agent	4	Gross Commissions
Fortune teller	1	Gross Sales	Massage service	1	Gross Sales
Freezer locker	1	Gross Sales	Mechanical engineer	0.1%	Of gross
Freight transportation	1	Gross Sales	Medical transportation service	1	Gross Sales
Funeral director	1	Gross Sales	Merchandise broker	4	Gross Commissions
Garage	1	Gross Sales	Merry go round -	\$20	Flat Fee
Garbage collection	1	Gross Sales	Messenger service	1	Gross Sales
Gardening service	1	Gross Sales	Miniature golf link	1	Gross Sales
Golf course	1	Gross Sales	Mobile home dealer- retail	1	Gross Sales
Golf practice range	1	Gross Sales	Mobile home dealer-wholesale	1	Gross Sales
Grain commission house	4	Gross Commissions	Mobile home park	1	Gross Sales
Grain elevator	2	Gross Sales	Mobile home rental	1	Gross Sales
Grip test machine	\$20	Flat Fee	Mobile home repairs	1	Gross Sales
Mobile phone	5	Gross Receipts	Professional school	1	Gross Sales
Modeling agency	1	Gross Sales	Professional sports	\$1,000	Flat Fee
Monogramming	1	Gross Sales	Pulse rate monitor	\$20	Flat Fee
Mortgage broker	4	Gross Commissions	Race track	1	Gross Sales

Business Class	Table/Pct/Amt	Basis	Business Class	Table/Pct/Amt	Basis
Mortgage company	3	Gross Loans	Railroad carrier-freight	1	Gross Sales
Motel	\$2/rm + retail		Railroad carrier-passengers	1	Gross Sales
Motor freight line	1	Gross Sales	Real estate broker	4	Gross Commissions
Motor vehicle carrier-freight	1	Gross Sales	Recreational beach	1	Gross Sales
Motor vehicle carrier-passengers	1	Gross Sales	Recreational club	1	Gross Sales
Motor vehicle dealer	1	Gross Sales	Reducing salon	1	Gross Sales
Motor vehicle dealer-wholesale	2	Gross Sales	Refrigerated locker	1	Gross Sales
Motor vehicle rentals	1	Gross Sales	Renting immovable property	2	Gross Sales
Motor vehicle repainting shop	1	Gross Sales	Renting movable property	1	Gross Sales
Motor vehicle repair shop	1	Gross Sales	Renting movable property-wholesale	2	Gross Sales
Motor vehicle storage business	1	Gross Sales	Repair business	1	Gross Sales
Movie theatre	1	Gross Sales	Repairs	1	Gross Sales
Moving business	1	Gross Sales	Restaurant	1	Gross Sales
Music school	1	Gross Sales	Retail dealer	1	Gross Sales
Natural gas utility	5	Gross Receipts	Retail sales to farmers	2	Gross Sales
Newspaper clipping service	1	Gross Sales	Retail sales to institutions	2	Gross Sales
Nurse's registry	1	Gross Sales	Riding academy	1	Gross Sales
Nursing home	\$2/rm + 1/3 retail		Rooming house	\$2/rm + retail	
Oculist	0.1%	Of gross	Salvage yard	1	Gross Sales
Oil and gas lease broker	4	Gross Commissions	School, private	1	Gross Sales
Oil well service	2	Gross Sales	Security business	1	Gross Sales
Operation of office building	1	Gross Sales	Self defense training	1	Gross Sales
Operator of coin vending machine	1	Gross Sales	Service business	1	Gross Sales
Osteopath	0.1%	Of gross	Shipbuilder	2	Gross Sales
Packing house for meat or fish	1	Gross Sales	Shoe shine parlor/stand	1	Gross Sales
Packing service	1	Gross Sales	Sightseeing tours	1	Gross Sales
Palm reading, psychic, etc.	1	Gross Sales	Sign painting	1	Gross Sales
Parking lot	1	Gross Sales	Sitter service	1	Gross Sales
Pawnbroker	1	(\$300)	Skating rink	1	Gross Sales
Peddler	\$200	Flat Fee	Slaughterhouse-commission basis	4	Gross Commissions
Peddler-produce	\$100	Flat Fee	Special event	\$250	Flat Fee
Peddler-seafood	\$100	Flat Fee	Sports, professional	\$1,000	Flat Fee
Photo lab	1	Gross Sales	Stable	1	Gross Sales
Photographer	1	Gross Sales	Steam cleaning business	1	Gross Sales
Physician	0.1%	Of gross	Steam pressing business	1	Gross Sales
Pinball	\$50	Flat Fee	Steamboat/steamship agency	4	Gross Commissions
Pool table	\$20	Flat Fee	Stock or bond brokerage	4	Gross Commissions
Postal	\$20	Flat Fee	Storage business	1	Gross Sales
Printer	0.1%	Of gross	Storage room or landing	1	Gross Sales
Private investigator	1	Gross Sales	Sugar broker	4	Gross Commissions
Produce broker	4	Gross Commissions	Sugar factor	4	Gross Commissions
Surety company	1	Gross Sales	Truck wash	1	Gross Sales
Swim club	1	Gross Sales	Trucking business	1	Gross Sales
Swimming pool service	1	Gross Sales	Tugboat business	1	Gross Sales
Tattooing	1	Gross Sales	Undertaker	1	
Taxicab service	1	Gross Sales	Utility company	5	Gross Receipts
Taxidermist	1	Gross Sales	Vehicle escort service	1	Gross Sales

Business Class	Table/Pct/Amt	Basis	Business Class	Table/Pct/Amt	Basis
Telegraph	5	Gross Receipts	Vending machine operator	1	Gross Sales
Telephone business	5	Gross Receipts	Veterinarian	0.1%	Of gross
Television, coin-operated	\$20	Flat Fee	Video game	\$50	Flat Fee
Theatre	1	Gross Sales	Warehouse	1	Gross Sales
Tourist camp	1	Gross Sales	Washateria	1	Gross Sales
Tow truck service	1	Gross Sales	Watchman agency	1	Gross Sales
Towboat business	1	Gross Sales	Waterworks	5	Gross Receipts
Trailer park	1	Gross Sales	Weight loss business	1	Gross Sales
Transportation business	1	Gross Sales	Wholesale dealer in merchandise	2	Gross Sales
Travel agency	1	Gross Sales	Wholesale dealer in services	2	Gross Sales
Traveling show	\$250	Flat Fee	Wrecker service	1	Gross Sales
Tree service	1	Gross Sales	Wrecking yard	1	Gross Sales
Truck escort service	1	Gross Sales	Wrestling arena	1	Gross Sales

Special Provisions, Caps or Deductions

Business/Citation

Boat Dealers (deduction-cap)/47:361(D)

Commercial Fishermen (no additional permits)/40:940.52

Contractors (cap and special provision)/47:362(A)

Hotels/Motels (license per room)/47:359(I)

Hotels/Motels (more than 1 license/location)/47:346

Lessors (special provision)/47:362(C)

Motor Vehicle Dealers (deduction-cap)/47:361(D)

Nursing Homes (deduction)/47:359(I)

Pawnbrokers (\$300 minimum)/47:354(D)

Railroads (special provision)/47:362(D)

Real Estate Broker (cap)/47:342(7)

Retail Building Materials Dealers (cap)/47:355(B)

Service Stations (excise tax deduction)/47:361(A)

Small Businesses (under \$2,500)/47:354(C) & 355(B)

Stocks & Bonds, Interstate (deduction)/47:361(C)

Undertakers (deduction-outside payments)/47:361(B)

Vending/Weighing Machines (one license)/47:346

Exempted Businesses

Business/Citation

Agricultural or Horticultural Pursuits/47:360(E)

Alcoholic Beverage Dealers, Wholesale/47:360(D)

Banks/47:360(E)

Blind Persons/47:360(A)

Broadcasters, Radio & TV/47:360(E)

Direct Sellers as Peddlers/47:359(C)(2)

Farmers Cooperatives/47:360(E), and Title 3

Farmers and their employees/3:493

Insurance Companies/47:362(E)

La. Artists & Craftsmen (non-profit shows)/47:360(B)

Manufacturers Agents/47:359(C)(2)

Manufacturers/47:360(F)

Ministers/47:360(E)

Newspapers/47:360(E)

Nonprofit Organizations/47:360(C)

Other Exempted Businesses/47:360

Sawmills/47:360(E)