

Louisiana Occupational License Tax Tables

RETAIL R.S. 47:354 TABLE 1

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

COMMISSION R.S. 47:357 TABLE 4

If the Gross Annual Commissions and Brokerages 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
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

LENDING R.S. 47:356 TABLE 3

If the Amount of the Loan Made is:

As Much As	But Less Than	The Annual License Shall Be:
\$ 0	\$ 250,000	\$ 50
250,000	0,000	100
500,000	0,000	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

WHOLESALE R.S. 47:355 TABLE 2

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	6,400
12,000,000	13,000,000	6,800
13,000,000	14,000,000	7,200
14,000,000	.....	7,500

PUBLIC UTILITIES R.S. 47:358 TABLE 5

If the Gross Annual 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	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

Prepared by the
Louisiana Municipal Association
December 1, 1999

Please leave on file for Reference

OCCUPATIONAL LICENSE TAX

Alphabetic List of Businesses

LOUISIANA MUNICIPAL ASSOCIATION, SEPTEMBER, 2004

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 of Tax
Abstractors	1 Gross Sales
Abstract and title company	1 Gross Sales
Accountant	0.1% of Gross
Advertising agency	1 Gross Sales
Air hockey table	Flat Fee-\$20
Air transportation	1 Gross Sales
Aircraft dealer-wholesale	2 Gross Sales
Alcohol distiller	4 Gross Commissions
Ambulance service	1 Gross Sales
Amusement device, mechanical	Flat Fee-\$50/\$20
Amusement hall	1 Gross Sales
Amusement park	1 Gross Sales
Answering service	1 Gross Sales
Antique show	Flat Fee-\$250
Appraiser	1 Gross Sales
Archery range	1 Gross Sales
Architect	0.1% of Gross
Arena	1 Gross Sales
Armored car service	1 Gross Sales
Arts and crafts fair	Flat Fee-\$250
Attorney-at-law	0.1% of Gross
Auction barn	1 Gross Sales
Auctioneer	4 Gross Commissions
Auto auction	1 Gross Sales
Auto for hire	1 Gross Sales
Auto title service	1 Gross Sales
Bacteriologist	0.1% of Gross
Bail bondsmen	1 Gross Sales
Barbershop	1 Gross Sales
Barge carrier-freight	1 Gross Sales
Barge carrier-passengers	1 Gross Sales
Baseball park	1 Gross Sales
Baseball, professional	Flat Fee-\$1,000
Bath house	1 Gross Sales
Beauty salon	1 Gross Sales
Bed & breakfast	Flat Fee-\$2/rm+retail
Billiard table	Flat Fee-\$20
Billing agency	1 Gross Sales
Boarding house	Flat Fee-\$2/rm+retail
Boat carrier-freight	1 Gross Sales
Boat carrier-passengers	1 Gross Sales
Boat dealer	1 Gross Sales

Business Classifications	Table No./Basis of Tax
Boat landing	1 Gross Sales
Boat launching	1 Gross Sales
Boat mariner	1 Gross Sales
Boats-retail	1 Gross Sales
Body piercing	1 Gross Sales
Bonding company	1 Gross Sales
Bondsman	1 Gross Sales
Bowling alley	1 Gross Sales
Bowling games, mechanical	Flat Fee-\$20
Building material dealer-retail	2 Gross Sales
Building material dealer-wholesale	2 Gross Sales
Bus line	1 Gross Sales
Business school	1 Gross Sales
Cable television business	1 Gross Sales
Campground	1 Gross Sales
Car wash	1 Gross Sales
Carnival	Flat Fee-\$250
Carpet cleaning business	1 Gross Sales
Catering service	1 Gross Sales
Cellular telephone	5 Gross Receipts
Cemetery	1 Gross Sales
Chemical engineer	0.1% of Gross
Chemist	0.1% of Gross
Child care service	1 Gross Sales
Chiropodist	0.1% of Gross
Cigarette vending machines	1 Gross Sales
Circus	Flat Fee-\$250
Civil engineer	0.1% of Gross
Cleaning service	1 Gross Sales
Clothing store	1 Gross Sales
Coffee house	1 Gross Sales
Coin operated laundry	1 Gross Sales
Coin-operated amusement device	Flat Fee-\$50/\$20
Cold storage plant	1 Gross Sales
Collection agency	1 Gross Sales
Common carrier	1 Gross Sales
Computer sales/service	1 Gross Sales
Concert	Flat Fee-\$250
Concession	1 Gross Sales
Contractor	2 Gross Sales
Copy service	1 Gross Sales
Cotton compress business	4 Gross Commissions

**Business Classifications
No./Basis of Tax**

Table No./Basis of Tax

Business Classifications

Table

Cotton factor business	4 Gross Commissions
Cotton future brokerage	4 Gross Commissions
Counseling service	0.1% of Gross
Crating service	1 Gross Sales
Credit bureau	1 Gross Sales
Custodial service	1 Gross Sales
Dance hall	1 Gross Sales
Day care center	1 Gross Sales
Decorator	1 Gross Sales
Deep sea salvage	1 Gross Sales
Delivery service	1 Gross Sales
Dentist	0.1% of Gross
Detective agency	1 Gross Sales
Dispatcher	1 Gross Sales
Doctor	0.1% of Gross
Dog grooming	1 Gross Sales
Dog kennel	1 Gross Sales
Dog training	1 Gross Sales
Drag strip	1 Gross Sales
Drilling service	2 Gross Sales
Driving school	1 Gross Sales
Drug store	1 Gross Sales
Dry cleaner	1 Gross Sales
Dyeing	1 Gross Sales
Eating establishment	1 Gross Sales
Electric utility	5 Gross Receipts
Electrical engineer	0.1% of Gross
Electroplating service	1 Gross Sales
Elevator repair business	1 Gross Sales
Elevator service business	1 Gross Sales
Employment agency	1 Gross Sales
Engineer	0.1% of Gross
Engraver	1 Gross Sales
Escort service	1 Gross Sales
Exhibition show	1 Gross Sales
Ferry boat	1 Gross Sales
Film developing	1 Gross Sales
Finance company	3 Gross Loans
Firing range	1 Gross Sales
Flea market participant	1 Gross Sales
Foosball table	Flat Fee-\$20
Football, professional	Flat Fee-\$1,000
Fortune teller	1 Gross Sales
Freezer locker	1 Gross Sales
Freight transportation	1 Gross Sales
Funeral director	1 Gross Sales
Garage	1 Gross Sales
Garbage collection	1 Gross Sale
Gardening service	1 Gross Sales

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
Gun show	Flat Fee-\$250
Hawker	Flat Fee-\$200
Health club	1 Gross Sales
Heavy equipment dealer	2 Gross Sales
Home health service	1 Gross Sales
Hospital (for profit)	1 Gross Sales
Hotel	Flat Fee-\$2/rm+retail
House moving	2 Gross Sales
Insurance adjuster	1 Gross Sales
Itinerant vendor	Flat Fee-\$200
Itinerant vendor-seafood/produce	Flat Fee-\$100
Janitorial service	1 Gross Sales
Jeweler	1 Gross Sales
Jewelry store	1 Gross Sales
Juke box	Flat Fee-\$20
Junkyard	1 Gross Sales
Kiddie rides	Flat Fee-\$20
Laboratory	1 Gross Sales
Landscaping service	1 Gross Sales
Laundromat	1 Gross Sales
Laundry	1 Gross Sales
Lawn service	1 Gross Sales
Leasing immovable property	2 Gross Sales
Leasing movable property	1 Gross Sales
Limousine service	1 Gross Sales
Lithographer	0.1% of Gross
Livestock auction house	4 Gross Commissions
Livestock auctions	4 Gross Commissions
Lumber broker	4 Gross Commissions
Maid service	1 Gross Sales
Mailing room	1 Gross Sales
Mailing/packaging business	1 Gross Sales
Management training school	1 Gross Sales
Manufacturer's agent	4 Gross Commissions
Massage service	1 Gross Sales
Mechanical engineer	0.1% of Gross
Medical transportation service	1 Gross Sales
Merchandise broker	4 Gross Commissions
Merry go round	Flat Fee-\$20
Messenger service	1 Gross Sales
Miniature golf link	1 Gross Sales
Mobile home dealer- retail	1 Gross Sale
Mobile home dealer- wholesale	1 Gross Sales

**Business Classifications
No./Basis of Tax**

Table No./Basis of Tax

Business Classifications

Table

Mobile home park	1 Gross Sales
Mobile home rental	1 Gross Sales
Mobile home repairs	1 Gross Sales
Mobile phone	5 Gross Receipts
Modeling agency	1 Gross Sales
Monogramming	1 Gross Sales
Mortgage broker	4 Gross Commissions
Mortgage company	3 Gross Loans
Motel	Flat Fee-\$2/rm+retail
Motor freight line	1 Gross Sales
Motor vehicle carrier-freight	1 Gross Sales
Motor vehicle carrier-passengers	1 Gross Sales
Motor vehicle dealer	1 Gross Sales
Motor vehicle dealer-wholesale	2 Gross Sales
Motor vehicle rentals	1 Gross Sales
Motor vehicle repainting shop	1 Gross Sales
Motor vehicle repair shop	1 Gross Sales
Motor vehicle storage business	1 Gross Sales
Movie theatre	1 Gross Sales
Moving business	1 Gross Sales
Music school	1 Gross Sales
Natural gas utility	5 Gross Receipts
Newspaper clipping service	1 Gross Sales
Nurse's registry	1 Gross Sales
Nursing home	Flat Fee-\$2/rm+ 1/3 retail
Oculist	0.1% of Gross
Oil and gas lease broker	4 Gross Commissions
Oil well service	2 Gross Sales
Operation of office building	1 Gross Sales
Operator of coin vending machine	1 Gross Sales
Osteopath	0.1% of Gross
Packing house for meat or fish	1 Gross Sales
Packing service	1 Gross Sales
Palm reading, psychic, etc.	1 Gross Sales
Parking lot	1 Gross Sales
Pawnbroker	1 Gross Sales (\$300)
Peddler	Flat Fee-\$200
Peddler-produce	Flat Fee-\$100
Peddler-seafood	Flat Fee-\$100
Photo lab	1 Gross Sales
Photographer	1 Gross Sales
Physician	0.1% of Gross
Pinball machine	Flat Fee-\$50
Pool table	Flat Fee-\$20
Postal service, private	1 Gross Sales
Printer	0.1% of Gross
Private investigator	1 Gross Sales
Produce broker	4 Gross Commissions

Professional school	1 Gross Sales
Professional sports	Flat Fee-\$1,000
Pulse rate monitor	Flat Fee-\$20
Race track	1 Gross Sales
Railroad carrier-freight	1 Gross Sales
Railroad carrier-passengers	1 Gross Sales
Real estate broker	4 Gross Commissions
Recreational beach	1 Gross Sales
Recreational club	1 Gross Sales
Reducing salon	1 Gross Sales
Refrigerated locker	1 Gross Sales
Rental management-commission	4 Gross Commissions
Renting immovable property	2 Gross Sales
Renting movable property	1 Gross Sales
Renting movable property-wholesale	2 Gross Sales
Repair business	1 Gross Sales
Repairs	1 Gross Sales
Restaurant	1 Gross Sales
Retail dealer	1 Gross Sales
Retail sales to farmers	2 Gross Sales
Retail sales to institutions	2 Gross Sales
Riding academy	1 Gross Sales
Rooming house	Flat Fee-\$2/rm+retail
Salvage yard	1 Gross Sales
School, private	1 Gross Sales
Security business	1 Gross Sales
Self defense training	1 Gross Sales
Service business	1 Gross Sales
Shipbuilder	2 Gross Sales
Shoe shine parlor/stand	1 Gross Sales
Sightseeing tours	1 Gross Sales
Sign painting	1 Gross Sales
Sitter service	1 Gross Sales
Skating rink	1 Gross Sales
Slaughterhouse-commission basis	4 Gross Commissions
Special event	Flat Fee-\$250
Sports, professional	Flat Fee-\$1,000
Stable	1 Gross Sales
Steam cleaning business	1 Gross Sales
Steam pressing business	1 Gross Sales
Steamboat/steamship agency	4 Gross Commissions
Stock or bond brokerage	4 Gross Commissions
Storage business	1 Gross Sales
Storage room or landing	1 Gross Sales
Sugar broker	4 Gross Commissions
Sugar factor	4 Gross Commissions
Surety company	1 Gross Sales
Swim club	1 Gross Sales

**Business Classifications
No./Basis of Tax**

Table No./Basis of Tax

Swimming pool service	1 Gross Sales
Tattooing	1 Gross Sales
Taxicab service	1 Gross Sales
Taxidermist	1 Gross Sales
Telegraph	5 Gross Receipts
Telephone business	5 Gross Receipts
Television, coin-operated	Flat Fee-\$20
Theatre	1 Gross Sales
Tourist camp	1 Gross Sales
Tow truck service	1 Gross Sales
Towboat business	1 Gross Sales
Trailer park	1 Gross Sales
Transportation business	1 Gross Sales
Travel agency	1 Gross Sales
Traveling show	Flat Fee-\$250
Tree service	1 Gross Sales
Truck escort service	1 Gross Sales
Truck wash	1 Gross Sales

Business Classifications

Table

Trucking business	1 Gross Sales
Tugboat business	1 Gross Sales
Undertaker	1 Gross Sales
Utility company	5 Gross Receipts
Vehicle escort service	1 Gross Sales
Vending machine operator	1 Gross Sales
Veterinarian	0.1% of Gross
Video game	Flat Fee-\$50
Warehouse	1 Gross Sales
Washateria	1 Gross Sales
Watchman agency	1 Gross Sales
Waterworks	5 Gross Receipts
Weight loss business	1 Gross Sales
Wholesale dealer in merchandise	2 Gross Sales
Wholesale dealer in services	2 Gross Sales
Wrecker service	1 Gross Sales
Wrecking yard	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)

For assistance with your Occupational License Tax questions, contact your local tax administrator.