

**Village of Cankton (1757)
Occupational License
Fee Schedule**
including General Information/FAQs



Thank you for doing business in the Village of Cankton.

All businesses operating in the town limits of the Village of Cankton must purchase an annual occupational license prior to the commencement of business.

How to file:

- To remit payment: Complete the Occupational License Application located at www.avenuinsights.com.

For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

- Make your check payable to Tax Trust Account and mail to:
Avenu, Occupational License Department
9618 Jefferson Highway, Suite D #334
Baton Rouge, LA 70809.

Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email:
businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses (except temporary and alcohol) are considered delinquent on March 1st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

State Laws regulating the collection of Occupational Licenses

These laws can be found at <http://www.legis.la.gov/legis/LawSearch.aspx>. Your municipality may incorporate other zoning, permit or additional regulations. Please review the fee schedule for additional information as available. Even if your business is not listed in this fee schedule, you are still taxable under the occupational license tax law, L.R.S. 47:341-363.

Certification

A municipality may require a business to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal occupational license. If certification is required, the fee schedule above will indicate what specific certification must be provided with your application. Failure to provide a copy of your certification/permit along with your application (if applicable) will delay the issuance of your license.

Issuance of an occupational license by Avenu does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Deductions

A. Petroleum taxes. In calculating the gross sales at bulk or distributing plants engaged in the storage and sale of petroleum products, 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.

B. Undertaking and funeral directing. The term "gross annual receipts", as used in this Chapter, shall cover all of the receipts of the person carrying on the business of undertaking and funeral directing, except that deduction shall be allowed for collections made by one undertaker and funeral director for the account of another undertaker and funeral director, as shown by the books of both parties at interest.

C. Stocks and bonds; interstate sales. In determining the amount of gross annual commissions and brokerage to be subject to the tax, each commission business operating on exchanges located outside the state of Louisiana shall deduct therefrom forty percent in the case of purchases and sale of stocks and bonds consummated on exchanges located outside the state of Louisiana and fifty-five percent of purchases and sales of commodities consummated on exchanges located outside the state of Louisiana.

D. Retail or wholesale sales of motor vehicles and boats. In determining the amount of gross sales and receipts to be subject to the tax for retail or wholesale dealers in 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, the license shall be computed on the total gross sales from all sales, including but not limited to sales of parts and accessories, receipts from repair shops, and sales and rental of motor vehicles; however, the gross sales and receipts of the above listed dealers shall not exceed seven hundred thousand dollars.

Exemptions

- A. Individuals who are blind and their widows or orphans. License taxes levied by this Chapter shall not apply to individuals who are blind, who are exempted from license taxes by R.S. 23:3031 through 3033. The exemption provided by this Subpart shall apply only where the business is conducted by any individual who is blind exclusively for his own support or the support of his family.
- B. Artists and craftsmen. Any occupational license tax imposed on retail dealers not having a fixed place of business shall not apply to Louisiana artists and craftsmen who display their own original art and handcraft for sale at functions sponsored by nonprofit organizations.
- C. Nonprofit organizations.
- (1) The occupational license tax required by this Chapter shall not apply to those qualified nonprofit organizations which are exempt from the collection of sales and use taxes under the provisions of R.S. 47:305.14 or from the payment of federal income taxes under the applicable provisions of the Internal Revenue Code.
- (2) This Subsection shall not be construed to exempt museums, menageries, circuses, or other traveling shows from the license required by R.S. 47:359(H) unless all of the proceeds from such shows are used for charitable, educational, or religious purposes of the sponsoring qualified nonprofit organizations. It is the intention of this Subsection to exempt such traveling shows where its entire proceeds, except for necessary expenses connected therewith, are used for the charitable, educational, and religious purposes of the sponsoring qualified nonprofit organization.
- D. Wholesale dealers in certain alcoholic beverages. There shall be no license tax imposed, assessed, or collected under the provisions of this Chapter on any person engaged in the business of selling at wholesale, malt, vinous, spirituous, alcoholic, or intoxicating liquor containing more than six per centum of alcohol by volume, and beer, porter, ale, fruit juices, and wine containing more than one-half per centum of alcohol by volume.
- E. Other exempted businesses.
- (1) Banks, homestead and building and loan associations, editors, cooperative-owned bank service companies, over-the-air broadcasters, as defined by the Federal Communications Commission, publishers, clerks, laborers, ministers of religion, school teachers, graduated trained nurses, those engaged in agricultural or horticultural pursuits, those operating sawmills, and corporations organized and operated for the purpose of lending money to farmers for production purposes, the stock of which is owned by farmer members and employees of such corporations, shall be exempted from any provisions of this Chapter.
- (2) For purposes of this Subsection, "bank service company" shall mean either of the following:
- (a) Any corporation which is organized to perform services authorized by 12 U.S.C. 1861 et seq., and all of the capital stock of which is owned by one or more insured banks.
- (b) Any limited liability company which is organized to perform services authorized by 12 U.S.C. 1861 et seq., and all of the members of which are one or more insured banks.
- D. Manufacturers. Manufacturers shall be exempted from any provisions of this Chapter; however, manufacturers who sell their manufactured articles at retail shall be subject to the payment of a license tax on such retail sales as fixed by this Chapter.
- E. Persons with disabilities. There shall be no license tax imposed, assessed, or collected under the provisions of this Chapter on any person who is disabled to the extent that he is home-bound, confined to a bed or wheelchair, requires the aid and attendance of another person, and is unable to enter the normal work force.
- F. Nothing in this Chapter is intended to levy a tax on those receipts subject to the tax under the provisions of R.S. 22:833. (Insurance Companies)

Location Specific, Definition

Except as otherwise indicated in the Revised Statutes, only one license shall be required for each place of business, and the license shall be based upon the classification of business which constitutes the major portion of the taxable annual gross sales and receipts. However, any person operating coin vending or weighing machines shall obtain only one license, regardless of the locations of the machines. However, a separate license shall be required for hotels, motels, rooming houses, and boarding houses. Such license shall be in addition to the license required if other classes of business are operated in conjunction with the hotel, motel, rooming house, or boarding house.

New Business Information

For any new business commencing after January first of any calendar year, the first license shall be due and payable on the date the business is commenced.

Within forty days after commencing the business, each person shall compute in the manner provided by R.S. 47:348 the balance of the license tax, if any, owed for the year in which the business is started and pay such tax balance. When the business is begun prior to July first of any year, the tentative tax shall be the minimum annual rate for the particular class of business in cases in which the tax is based on gross receipts, sales, fees, premiums or commissions, or the full annual rate in cases in which the tax is based on a specific amount per unit. When the business is begun on or after July first of any year, the tentative tax shall be one-half of the minimum annual rate or the specific amount per unit, as the case may be.

Penalty and Interest, Rate of

All licenses unpaid after the last day of February of the calendar year for which they are due or, in the case of a new business, unpaid on the date such business is commenced shall be deemed delinquent and subject to the payment of delinquent interest and penalty. Delinquent interest and penalty shall be computed from March first of the calendar year for which they are due. Penalty is 5% of tax due for each 30 days or fraction thereof with a maximum penalty of 25%. Interest is 1 $\frac{1}{4}$ % (0.0125) due per month until paid in full.

Any intentional false statement as to any material facts in the application for a license shall constitute a misdemeanor, and any person convicted thereof shall be fined not more than two hundred dollars or imprisoned for not more than six months, or both.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Requirement to maintain records

In general, each person shall keep a reasonable record of his gross receipts, gross fees or commissions, or loans made. This record shall be kept separately for each place of business, and shall be subject to examination and inspection by the collector or his duly authorized assistants.

Transfer of License information

The license is issued in the name of the person making application and paying the initial fee and is not transferable or assignable. If at any time during the license year a change of ownership takes place, the license period is from January first, to the date of sale or change of lessee. A "change of ownership" occurs when a business is sold or leased, and does not include changes in partnership or corporate shares.

The new owner or lessee shall obtain another occupational license, as the license issued to the former owner or lessee is not transferable or assignable. The license period for the new owner or lessee covers the date of transfer or ownership or lease to December thirty-first of the license year. The collector shall be notified within ten days when a change is effected.

Type of License

In order to calculate the license fee for a business location at which business activities are carried on that fall under more than one tax basis schedule, gross receipts, fees, or commissions for each group of activities falling under each schedule must be compared. The rate for the schedule which constitutes the major portion of the gross receipts, fees, or commission will be used. However, the total gross receipts, fees, or commissions for all business activities carried on at the business location, minus any applicable deductions, are applied to the schedule to compute the fee.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the occupational license renewal process should be directed to Avenu.

Website: www.avenuinsights.com
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274
Fax: 844.528.6529

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 1.00 | Gross | Abstractors | 1 |
| 2.00 | Gross | Abstractors and title company | 1 |
| 327.00 | Gross | Academy of music | 1 |
| 258.00 | Gross | Accountant | B |
| 328.00 | Gross | Admissions/cover fees | 1 |
| 3.00 | Gross | Advertising agency | 1 |
| 329.00 | Gross | Advisory service | 1 |
| 278.00 | Units | Air hockey table Must provide number of hockey tables | \$20 per hockey table |
| 4.00 | Gross | Air transportation | 1 |
| 330.00 | Gross | Aircraft dealers - retail | 1 |
| 207.00 | Gross | Aircraft dealers - wholesale | 2 |
| 477.00 | Flat | Alcohol: Beer New Businesses provide copy of state license before the village license can be issued. | \$30 |
| 476.00 | Flat | Alcohol: Beer & Wine New Businesses provide copy of state license before the village license can be issued. | \$30 |
| 478.00 | Flat | Alcohol: Beer, Wine & Liquor Package Retail New Businesses provide copy of state license before the village license can be issued. | \$50 |
| 475.00 | Flat | Alcohol: Liquor New Businesses provide copy of state license before the village license can be issued. | \$500 |
| 5.00 | Gross | Ambulance service | 1 |
| 279.00 | Units | Amusement device – mechanical - electronic pinball machine, flipper machine, or video game Must provide number of devices | \$50 per device |
| 280.00 | Units | Amusement device – mechanical other Must provide number of devices | \$20 per device |
| 6.00 | Gross | Amusement hall | 1 |
| 7.00 | Gross | Amusement park | 1 |
| 8.00 | Gross | Answering service | 1 |
| 281.00 | Flat | Antique show | \$250 |
| 9.00 | Gross | Appraiser | 1 |
| 10.00 | Gross | Archery range | 1 |
| 259.00 | Gross | Architect | B |
| 11.00 | Gross | Arena | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 12.00 | Gross | Armored car service | 1 |
| 282.00 | Flat | Arts and crafts fair | \$250 |
| 260.00 | Gross | Attorney at law | B |
| 13.00 | Gross | Auction barn | 1 |
| 235.00 | Gross | Auctioneer | 4 |
| 332.00 | Gross | Auditing bills / invoices | 1 |
| 14.00 | Gross | Auto auction | 1 |
| 333.00 | Gross | Auto club | 1 |
| 15.00 | Gross | Auto for hire | 1 |
| 16.00 | Gross | Auto title service | 1 |
| 261.00 | Gross | Bacteriologist | B |
| 17.00 | Gross | Bail bondsmen | 1 |
| 18.00 | Gross | Barbershop | 1 |
| 19.00 | Gross | Barge carrier - freight | 1 |
| 20.00 | Gross | Barge carrier - passengers | 1 |
| 283.00 | Flat | Baseball - professional | \$1,000 |
| 21.00 | Gross | Baseball park | 1 |
| 22.00 | Gross | Bath house | 1 |
| 23.00 | Gross | Beauty salon | 1 |
| 334.00 | Gross | Beauty school | 1 |
| 284.00 | Units | Bed and breakfast - per room Must also purchase retail license under code 285.00 if needed Must provide number of sleeping rooms | \$2.00 for each sleeping room |
| 285.00 | Gross | Bed and breakfast - retail license Must also purchase per room license under code 284.00 | 1 |
| 337.00 | Gross | Bill paying service | 1 |
| 336.00 | Gross | Billiard / pool table (rental by hour) | 1 |
| 335.00 | Gross | Billboard | 1 |
| 286.00 | Units | Billiard table Must provide number of tables | \$20 per table |
| 24.00 | Gross | Billing agency | 1 |
| 338.00 | Units | Blood pressure monitors Must provide number of monitors | \$20 per monitor |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 339.00 | Gross | Blue prints (sales) | 1 |
| 287.00 | Units | Boarding house - per room Must also purchase retail license under code 288.00 if needed Must provide number of sleeping rooms | \$2.00 for each sleeping room |
| 288.00 | Gross | Boarding house - retail license Must also purchase per room license under code 287.00 | 1 |
| 25.00 | Gross | Boat carrier - freight | 1 |
| 26.00 | Gross | Boat carrier - passengers | 1 |
| 27.00 | Gross | Boat dealer Maximum License \$800.00. | 1 |
| 28.00 | Gross | Boat landing | 1 |
| 29.00 | Gross | Boat launching | 1 |
| 30.00 | Gross | Boat marina | 1 |
| 31.00 | Gross | Boats - retail | 1 |
| 32.00 | Gross | Body piercing | 1 |
| 33.00 | Gross | Bonding company | 1 |
| 34.00 | Gross | Bondsman | 1 |
| 340.00 | Gross | Book binder | 1 |
| 341.00 | Gross | Booking agency | 1 |
| 35.00 | Gross | Bowling alley | 1 |
| 289.00 | Units | Bowling games – mechanical Must provide number of machines | \$20 per machine |
| 343.00 | Gross | Building material dealer - retail | 2 |
| 208.00 | Gross | Building material dealer - wholesale Maximum License \$6,200.00 | 2 |
| 36.00 | Gross | Bus line | 1 |
| 37.00 | Gross | Business, professional, or instructional schools | 1 |
| 38.00 | Gross | Cable television business | 1 |
| 39.00 | Gross | Campground | 1 |
| 40.00 | Gross | Car wash | 1 |
| 290.00 | Flat | Carnival | \$250 |
| 41.00 | Gross | Carpet cleaning business | 1 |
| 42.00 | Gross | Catering service | 1 |
| 248.00 | Gross | Cellular telephone | 5 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 345.00 | Gross | Cellular telephone service provider (local exchange) | 5 |
| 43.00 | Gross | Cemetery | 1 |
| 346.00 | Gross | Charter bus service | 1 |
| 347.00 | Gross | Charter fishing / guide service | 1 |
| 262.00 | Gross | Chemical engineer | B |
| 263.00 | Gross | Chemist | B |
| 44.00 | Gross | Child care service | 1 |
| 264.00 | Gross | Chiropodist | B |
| 45.00 | Gross | Cigarette vending machines | 1 |
| 291.00 | Flat | Circus | \$250 |
| 265.00 | Gross | Civil engineer | B |
| 348.00 | Units | Claw machine Must provide number of machines | \$20 per machine |
| 46.00 | Gross | Cleaning service | 1 |
| 47.00 | Gross | Clothing store | 1 |
| 48.00 | Gross | Coffee house | 1 |
| 349.00 | Gross | Coin counting kiosk | 1 |
| 292.00 | Units | Coin - operated amusement device - electronic pinball machine, flipper machine, or video game Must provide number of devices | \$50 per device |
| 293.00 | Units | Coin - operated amusement device other Must provide number of devices | \$20 per device |
| 49.00 | Gross | Coin - operated laundry | 1 |
| 350.00 | Units | Coin - operated TV Must provide number of televisions | \$20 per TV |
| 50.00 | Gross | Cold storage plant | 1 |
| 51.00 | Gross | Collection agency (non – commission basis. For commission-basis, see 351.00) | 1 |
| 351.00 | Gross | Collection agency (commission – basis. For non- commission basis, see 51.00) | 4 |
| 53.00 | Gross | Commercial reporting or rating agencies | 1 |
| 352.00 | Gross | Commercial artist | 1 |
| 353.00 | Gross | Commission broker | 4 |
| 52.00 | Gross | Common carrier | 1 |
| 54.00 | Gross | Computer sales / service | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 294.00 | Flat | Concert | \$250 |
| 55.00 | Gross | Concession | 1 |
| 354.00 | Gross | Consultant | 1 |
| 355.00 | Gross | Consumer psychologist | B |
| 356.00 | Gross | Consumer service | 1 |
| 209.00 | Gross | Contractor Maximum License \$750.00 | 2 |
| 357.00 | Gross | Convention promotion consultant | 1 |
| 56.00 | Gross | Copy service | 1 |
| 358.00 | Gross | Copy systems | 1 |
| 359.00 | Gross | Cotton commissions | 4 |
| 236.00 | Gross | Cotton compress business | 4 |
| 237.00 | Gross | Cotton factor business | 4 |
| 238.00 | Gross | Cotton future brokerage | 4 |
| 246.00 | Gross | Cotton pickeries | 4 |
| 266.00 | Gross | Counseling service | B |
| 360.00 | Gross | Court reporter | 1 |
| 57.00 | Gross | Crating service | 1 |
| 58.00 | Gross | Credit bureau | 1 |
| 361.00 | Gross | Crop dusting | 1 |
| 59.00 | Gross | Custodial service | 1 |
| 60.00 | Gross | Dance hall | 1 |
| 61.00 | Gross | Day care center | 1 |
| 362.00 | Gross | Dealer in stocks and bonds | 4 |
| 363.00 | Gross | Debt adjuster | 1 |
| 62.00 | Gross | Decorator | 1 |
| 63.00 | Gross | Deep sea salvage | 1 |
| 64.00 | Gross | Delivery service | 1 |
| 267.00 | Gross | Dentist | B |
| 65.00 | Gross | Detective agency | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 364.00 | Gross | Developer (property / real estate) | B |
| 365.00 | Gross | Directional drilling service | 1 |
| 66.00 | Gross | Dispatcher | 1 |
| 369.00 | Gross | Distributor of electricity | 5 |
| 370.00 | Gross | Distributor of gas | 5 |
| 371.00 | Gross | Distributor of water | 5 |
| 367.00 | Gross | Distributor / light heat or power | 5 |
| 268.00 | Gross | Doctor | B |
| 372.00 | Gross | Document examiner | 1 |
| 67.00 | Gross | Dog grooming | 1 |
| 68.00 | Gross | Dog kennel | 1 |
| 69.00 | Gross | Dog training | 1 |
| 373.00 | Units | Domino tables Must provide number of tables | \$20 per Table |
| 70.00 | Gross | Drag strip | 1 |
| 374.00 | Gross | Draying | 1 |
| 210.00 | Gross | Drilling service | 2 |
| 375.00 | Gross | Driving range (golf) | 1 |
| 71.00 | Gross | Driving school | 1 |
| 366.00 | Gross | Driving service | 1 |
| 376.00 | Gross | Drug store / pharmacy | A |
| 72.00 | Gross | Dry cleaner | 1 |
| 73.00 | Gross | Dyeing | 1 |
| 74.00 | Gross | Eating establishment (Fixed location) | 1 |
| 377.00 | Flat | Eating establishment (No fixed location) | \$200.00 |
| 378.00 | Units | Electric phonograph (juke box) Must provide number of machines | \$20 per machine |
| 251.00 | Gross | Electric utility | 5 |
| 269.00 | Gross | Electrical engineer | B |
| 379.00 | Units | Electronic dart board (coin - operated) Must provide number of boards | \$20 per board |
| 381.00 | Units | Electronic video bingo Must provide number of machines | \$50 per machine |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 455.00 | Units | Electronic video device Must provide number of machines | \$50 per machine |
| 382.00 | Units | Electronic video game Must provide number of machines | \$50 per machine |
| 393.00 | Units | Electronic video golf Must provide number of machines | \$50 per machine |
| 380.00 | Units | Electronic video poker Must provide number of machines | \$50 per machine |
| 75.00 | Gross | Electroplating service | 1 |
| 76.00 | Gross | Elevator repair business | 1 |
| 77.00 | Gross | Elevator service business | 1 |
| 383.00 | Gross | Embroidery service | 1 |
| 384.00 | Gross | Employee screening | 1 |
| 78.00 | Gross | Employment agency | 1 |
| 270.00 | Gross | Engineer | B |
| 79.00 | Gross | Engraver | 1 |
| 80.00 | Gross | Escort service | 1 |
| 81.00 | Gross | Exhibition show | 1 |
| 385.00 | Units | Ferris wheel (kiddie ride) Must provide number of machines | \$20 per machine |
| 82.00 | Gross | Ferry boat | 1 |
| 386.00 | Gross | Figure salon | 1 |
| 83.00 | Gross | Film developing | 1 |
| 387.00 | Gross | Film production | 1 |
| 252.00 | Gross | Finance company | 3 |
| 389.00 | Gross | Financial management (commission - based) | 4 |
| 388.00 | Gross | Financial management (fee - based) | 1 |
| 390.00 | Gross | Finger printing and IDs | 1 |
| 84.00 | Gross | Firing range | 1 |
| 85.00 | Gross | Flea market participant | 1 |
| 295.00 | Units | Foosball table Must provide number of tables | \$20 per table |
| 296.00 | Flat | Football - professional | \$1,000 |
| 86.00 | Gross | Fortune teller | 1 |
| 87.00 | Gross | Freezer locker | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 88.00 | Gross | Freight transportation | 1 |
| 89.00 | Gross | Funeral director | 1 |
| 90.00 | Gross | Garage | 1 |
| 91.00 | Gross | Garbage collection | 1 |
| 92.00 | Gross | Gardening service | 1 |
| 391.00 | Gross | Geological service | 1 |
| 392.00 | Gross | Go cart course | 1 |
| 93.00 | Gross | Golf course | 1 |
| 94.00 | Gross | Golf practice range | 1 |
| 239.00 | Gross | Grain commission house | 4 |
| 211.00 | Gross | Grain elevator | 2 |
| 297.00 | Units | Grip test machine Must provide number of machines | \$20 per machine |
| 95.00 | Gross | Grocery store | 1 |
| 298.00 | Flat | Gun show | \$250 |
| 394.00 | Gross | Hauling | 1 |
| 299.00 | Flat | Hawker | \$200 |
| 96.00 | Gross | Health club | 1 |
| 212.00 | Gross | Heavy equipment dealer | 2 |
| 395.00 | Gross | Hi slide | 1 |
| 97.00 | Gross | Home health service | 1 |
| 396.00 | Flat | Horse show | \$250 |
| 98.00 | Gross | Hospital (for profit) | 1 |
| 300.00 | Units | Hotel - per room license Must also purchase retail license under code 301.00 if needed Must provide number of sleeping rooms | \$2.00 for each sleeping room |
| 301.00 | Gross | Hotel - retail license Must also purchase per room license under code 300.00. | 1 |
| 213.00 | Gross | House moving | 2 |
| 399.00 | Gross | Hypnotism | 1 |
| 456.00 | Gross | Information service | 1 |
| 457.00 | Gross | Inspection & testing | 1 |
| 458.00 | Gross | Instructional school | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 99.00 | Gross | Insurance adjuster | 1 |
| 459.00 | Gross | Inventory service | 1 |
| 460.00 | Flat | Investment banking | \$500.00 |
| 461.00 | Gross | Investment counseling | 1 |
| 462.00 | Gross | Irrigation company | 1 |
| 302.00 | Flat | Itinerant vendor | \$200 |
| 303.00 | Flat | Itinerant vendor - seafood/produce | \$100 |
| 100.00 | Gross | Janitorial service | 1 |
| 101.00 | Gross | Jeweler | 1 |
| 102.00 | Gross | Jewelry store | 1 |
| 304.00 | Units | Juke box Must provide number of juke boxes | \$20 per juke box |
| 103.00 | Gross | Junkyard | 1 |
| 463.00 | Gross | K - 9 training for dogs | 1 |
| 305.00 | Units | Kiddie rides Must provide number of kiddie rides | \$20 per kiddie rides |
| 104.00 | Gross | Laboratory | 1 |
| 105.00 | Gross | Landscaping service | 1 |
| 106.00 | Gross | Laundromat | 1 |
| 107.00 | Gross | Laundry | 1 |
| 108.00 | Gross | Lawn service | 1 |
| 214.00 | Gross | Leasing immovable property | 2 |
| 109.00 | Gross | Leasing movable property | 1 |
| 464.00 | Gross | Letter service | 1 |
| 110.00 | Gross | Limousine service | 1 |
| 271.00 | Gross | Lithographer | B |
| 240.00 | Gross | Livestock auction house | 4 |
| 241.00 | Gross | Livestock auctions | 4 |
| 242.00 | Gross | Lumber broker | 4 |
| 465.00 | Gross | Lump Sum contractor | 2 |
| 111.00 | Gross | Maid service | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 112.00 | Gross | Mailing room | 1 |
| 113.00 | Gross | Mailing/packaging business | 1 |
| 467.00 | Gross | Management control (commission - based) | 4 |
| 466.00 | Gross | Management Control (fee - based) | 1 |
| 114.00 | Gross | Management training school | 1 |
| 243.00 | Gross | Manufacturers agent | 4 |
| 468.00 | Gross | Marine surveyor | 1 |
| 115.00 | Gross | Massage service | 1 |
| 272.00 | Gross | Mechanical engineer | B |
| 469.00 | Units | Mechanical hobby horse ride Must provide number of machines | \$20 per machine |
| 470.00 | Units | Mechanical ride (kiddie) Must provide number of machines | \$20 per machine |
| 116.00 | Gross | Medical transportation service | 1 |
| 471.00 | Flat | Menagerie | \$250.00 |
| 244.00 | Gross | Merchandise broker | 4 |
| 306.00 | Units | Merry - go – round Must provide number of merry-go-rounds | \$20 per merry-go-round |
| 117.00 | Gross | Messenger service | 1 |
| 400.00 | Gross | Midwife | B |
| 118.00 | Gross | Miniature golf link | 1 |
| 119.00 | Gross | Mobile home dealer - retail Maximum License \$800.00 | 1 |
| 120.00 | Gross | Mobile home dealer - wholesale Maximum License \$800.00 | 1 |
| 121.00 | Gross | Mobile home park Maximum License \$800.00 | 1 |
| 122.00 | Gross | Mobile home rental Maximum License \$800.00 | 1 |
| 123.00 | Gross | Mobile home repairs Maximum License \$800.00 | 1 |
| 249.00 | Gross | Mobile phone | 5 |
| 401.00 | Gross | Mobile phone (local telephone exchange service) | 5 |
| 124.00 | Gross | Modeling agency | 1 |
| 402.00 | Gross | Money Broker | 4 |
| 403.00 | Gross | Monitoring Service | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 125.00 | Gross | Monogramming | 1 |
| 225.00 | Gross | Mortgage broker | 4 |
| 224.00 | Gross | Mortgage company | 3 |
| 307.00 | Units | Motel - per room license Must also purchase retail license under code 308.00 if needed Must provide number of sleeping rooms | \$2.00 for each sleeping room |
| 308.00 | Gross | Motel - retail license Must also purchase per room license under code 307.00. | 1 |
| 126.00 | Gross | Motor freight line | 1 |
| 127.00 | Gross | Motor vehicle carrier - freight | 1 |
| 128.00 | Gross | Motor vehicle carrier - passengers | 1 |
| 129.00 | Gross | Motor vehicle dealer - retail Maximum License \$800.00 | 1 |
| 215.00 | Gross | Motor vehicle dealer - wholesale Maximum License \$250.00 | 2 |
| 130.00 | Gross | Motor vehicle rentals | 1 |
| 131.00 | Gross | Motor vehicle repainting shop | 1 |
| 132.00 | Gross | Motor vehicle repair shop | 1 |
| 133.00 | Gross | Motor vehicle storage business | 1 |
| 134.00 | Gross | Movie theater | 1 |
| 404.00 | Gross | Moving & storage | 1 |
| 135.00 | Gross | Moving business | 1 |
| 405.00 | Flat | Museum (for profit) | \$250 |
| 136.00 | Gross | Music school | 1 |
| 250.00 | Gross | Natural gas utility | 5 |
| 137.00 | Gross | Newspaper clipping service | 1 |
| 138.00 | Gross | Nurse's registry | 1 |
| 324.00 | Units | Nursing home - per room license Must also purchase Nursing Home - gross license code 323.00 Must provide number of sleeping rooms | \$2.00 for each sleeping room plus amount based on total gross |
| 323.00 | Gross | Nursing home - gross – Must also purchase Nursing Home per room license code 324.00 | 1 |
| 273.00 | Gross | Oculist | B |
| 406.00 | Gross | Office building rental | 1 |
| 226.00 | Gross | Oil and gas lease broker | 4 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 407.00 | Gross | Oil field service | 1 |
| 216.00 | Gross | Oil well service | 2 |
| 408.00 | Gross | Opera house | 1 |
| 139.00 | Gross | Operation of office building | 1 |
| 140.00 | Gross | Operator of coin vending machine | 1 |
| 409.00 | Gross | Operator of office building (commission - based) | 4 |
| 274.00 | Gross | Osteopath | B |
| 247.00 | Gross | Owners or lessees of toll bridges or ferries | 4 |
| 141.00 | Gross | Packing house for meat or fish | 1 |
| 142.00 | Gross | Packing service | 1 |
| 143.00 | Gross | Palm reading, psychic, etc. | 1 |
| 410.00 | Gross | Parcel keeping room | 1 |
| 144.00 | Gross | Parking lot | 1 |
| 411.00 | Gross | Patrol / security service | 1 |
| 145.00 | Gross | Pawn brokers Minimum License \$300.00 | 1 |
| 309.00 | Flat | Peddler | \$50 |
| 310.00 | Flat | Peddler - produce | \$50 |
| 311.00 | Flat | Peddler - seafood | \$50 |
| 412.00 | Gross | Pest control | 1 |
| 413.00 | Gross | Petroleum inspection | 1 |
| 326.00 | Gross | Pharmacy - Licensed by State of Louisiana Board of Pharmacy and 80% of gross revenues of business come from the filling of prescription drugs. | A |
| 146.00 | Gross | Photo lab | 1 |
| 147.00 | Gross | Photographer | 1 |
| 275.00 | Gross | Physician | B |
| 312.00 | Units | Pinball machine | \$50 per machine |
| 414.00 | Gross | Pipe inspection | 1 |
| 415.00 | Gross | Pipe line common carrier | 1 |
| 416.00 | Gross | Polygraph examiner | 1 |
| 417.00 | Units | Pony ride (kiddie) Must provide number of machines | \$20 per machine |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 313.00 | Units | Pool table Must provide number of tables | \$20 per table |
| 418.00 | Gross | Pool table (rented by hour) | 1 |
| 148.00 | Gross | Postal service, private | 1 |
| 419.00 | Gross | Preventative maintenance | 1 |
| 276.00 | Gross | Printer | B |
| 149.00 | Gross | Private investigator | 1 |
| 227.00 | Gross | Produce broker | 4 |
| 420.00 | Gross | Product commission house | 4 |
| 150.00 | Gross | Professional school | 1 |
| 314.00 | Flat | Professional sports | \$1,000 |
| 421.00 | Gross | Public scales | 1 |
| 315.00 | Units | Pulse rate monitor Must provide number of monitors | \$20 per monitor |
| 422.00 | Gross | Quilting service | 1 |
| 151.00 | Gross | Race track | 1 |
| 152.00 | Gross | Railroad carrier - freight | 1 |
| 153.00 | Gross | Railroad carrier - passengers | 1 |
| 245.00 | Gross | Real estate broker Maximum License \$2,200.00 | 4 |
| 154.00 | Gross | Recreational beach | 1 |
| 155.00 | Gross | Recreational club | 1 |
| 156.00 | Gross | Reducing salon | 1 |
| 157.00 | Gross | Refrigerated locker | 1 |
| 423.00 | Gross | Reminder service | 1 |
| 228.00 | Gross | Rental management commission | 4 |
| 217.00 | Gross | Renting immovable property | 2 |
| 158.00 | Gross | Renting movable property – retail (For wholesale, see 218.00) | 1 |
| 218.00 | Gross | Renting movable property – wholesale (For retail, see 158.00) | 2 |
| 160.00 | Gross | Repairs | 1 |
| 159.00 | Gross | Repairs business | 1 |
| 424.00 | Gross | Rescue service | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 161.00 | Gross | Restaurant New businesses must supply a copy of Board Health Permit before license can be issued. | 1 |
| 162.00 | Gross | Retail dealer fixed location other than motor vehicle | 1 |
| 426.00 | Gross | Retail dealer motor vehicles Maximum License \$800 | 1 |
| 425.00 | Flat | Retail dealer no fixed location | \$200 |
| 257.01 | Gross | Retail dealers in gasoline and motor fuel Maximum License \$6,200 Must also purchase code 162.00 Retail. | 1.1 |
| 219.00 | Gross | Retail sales to farmers | 2 |
| 220.00 | Gross | Retail sales to institutions | 2 |
| 427.00 | Gross | Rice dryer | 1 |
| 163.00 | Gross | Riding academy | 1 |
| 316.00 | Units | Rooming house - per room license Must also purchase retail license under code 317.00 if needed Must provide number of sleeping rooms | \$2.00 for each sleeping room |
| 317.00 | Gross | Rooming house - retail license Must also purchase per room license code 316.00 | 1 |
| 428.00 | Gross | Rug cleaning | 1 |
| 430.00 | Gross | Sales of membership | 1 |
| 431.00 | Gross | Sales of warranty | 1 |
| 429.00 | Gross | Sales promotion | 1 |
| 164.00 | Gross | Salvage yard | 1 |
| 433.00 | Gross | School (instructional) | 1 |
| 432.00 | Gross | School (proprietary) | 1 |
| 165.00 | Gross | School private | 1 |
| 166.00 | Gross | Security business | 1 |
| 167.00 | Gross | Self - defense training | 1 |
| 434.00 | Gross | Selling cemetery plots | 1 |
| 168.00 | Gross | Service business | 1 |
| 435.00 | Gross | Service to elevators | 1 |
| 437.00 | Gross | Ship chandler | 1 |
| 222.00 | Gross | Shipbuilders | 2 |
| 169.00 | Gross | Shoe shine parlor/stand | 1 |
| 438.00 | Units | Shooting gallery, mechanical | \$20 per machine |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| | | Must provide number of machines | |
| 474.00 | Gross | Shooting range / gallery | 1 |
| 170.00 | Gross | Sightseeing tours | 1 |
| 171.00 | Gross | Sign painting | 1 |
| 172.00 | Gross | Sitter service | 1 |
| 173.00 | Gross | Skating rink | 1 |
| 229.00 | Gross | Slaughterhouse - commission - basis | 4 |
| 439.00 | Gross | Snooker table (rented by hour) | 1 |
| 440.00 | Units | Soccer machine (mechanical) Must provide number of machines | \$20 per machine |
| 441.00 | Gross | Sound truck | 1 |
| 318.00 | Flat | Special event | \$250 |
| 319.00 | Flat | Sports professional | \$1,000 |
| 442.00 | Units | Squeeze / grip machine Must provide number of machines | \$20 per machine |
| 174.00 | Gross | Stable | 1 |
| 175.00 | Gross | Steam cleaning business | 1 |
| 176.00 | Gross | Steam pressing business | 1 |
| 443.00 | Gross | Steam / electric laundering business | 1 |
| 230.00 | Gross | Steamboat / steamship agency | 4 |
| 444.00 | Gross | Steamship agency | 4 |
| 231.00 | Gross | Stock or bond brokerage | 4 |
| 177.00 | Gross | Storage business | 1 |
| 178.00 | Gross | Storage room or landing | 1 |
| 232.00 | Gross | Sugar broker | 4 |
| 233.00 | Gross | Sugar factory | 4 |
| 179.00 | Gross | Surety company | 1 |
| 180.00 | Gross | Swim club | 1 |
| 181.00 | Gross | Swimming pool service | 1 |
| 182.00 | Gross | Tattooing | 1 |
| 183.00 | Gross | Taxicab service | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 184.00 | Gross | Taxidermist | 1 |
| 447.00 | Gross | Telegram / wire service | 1 |
| 253.00 | Gross | Telegraph | 5 |
| 448.00 | Gross | Telephone (local exchange service) | 5 |
| 254.00 | Gross | Telephone business | 5 |
| 320.00 | Units | Television - coin-operated Must provide number of televisions | \$20 per television |
| 449.00 | Gross | Testing laboratory | 1 |
| 450.00 | Gross | Testing service | 1 |
| 185.00 | Gross | Theater | 1 |
| 451.00 | Gross | Theatrical booking agency | 1 |
| 452.00 | Gross | Tourist attraction | 1 |
| 186.00 | Gross | Tourist camp | 1 |
| 187.00 | Gross | Tow truck service | 1 |
| 188.00 | Gross | Towboat business | 1 |
| 189.00 | Gross | Trailer park | 1 |
| 190.00 | Gross | Transportation business | 1 |
| 453.00 | Gross | Trash / garbage pickup service | 1 |
| 191.00 | Gross | Travel agency | 1 |
| 321.00 | Flat | Traveling show | \$250 |
| 192.00 | Gross | Tree service | 1 |
| 193.00 | Gross | Truck escort service | 1 |
| 194.00 | Gross | Truck wash | 1 |
| 195.00 | Gross | Trucking business | 1 |
| 196.00 | Gross | Tugboat business | 1 |
| 446.00 | Gross | TV cable service | 1 |
| 197.00 | Gross | Undertaker | 1 |
| 256.00 | Gross | Utility company (For electric, see 251.00. For natural gas, see 250.00) | 5 |
| 198.00 | Gross | Vehicle escort service | 1 |
| 199.00 | Gross | Vending machine operator | 1 |

| Internal No. | Type | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 277.00 | Gross | Veterinarian | B |
| 454.00 | Gross | Viatical settlement provider | 1 |
| 342.00 | Units | Video bowling (amusement) Must provide number of machines | \$50 per machine |
| 322.00 | Units | Video game Must provide number of video games | \$50 per video game |
| 200.00 | Gross | Warehouse | 1 |
| 201.00 | Gross | Washateria | 1 |
| 202.00 | Gross | Watchman agency | 1 |
| 255.00 | Gross | Waterworks | 5 |
| 472.00 | Gross | Weigh machine | 1 |
| 203.00 | Gross | Weight loss business | 1 |
| 325.00 | Gross | Wholesale boat dealer Maximum License \$250.00 | 2 |
| 221.00 | Gross | Wholesale dealer in merchandise - wholesale | 2 |
| 223.00 | Gross | Wholesale dealer in services | 2 |
| 474.00 | Flat | Wholesale Peddler | \$50 |
| 204.00 | Gross | Wrecker service | 1 |
| 205.00 | Gross | Wrecking yard | 1 |
| 206.00 | Gross | Wrestling arena | 1 |

Calculation Information

Schedule A - Professionals Drug/Pharmacy

Fee: 1/10 of 1% (.001) of annual gross receipts
Minimum License \$50.00
Maximum License \$2,000.00

Schedule B – Professionals Other

Fee: 1/10 of 1% (.001) of annual gross receipts
Minimum License \$50.00
Maximum License \$100.00

Table 1: Retail

| <u>Gross Receipts Range</u> | <u>FEE:</u> |
|---------------------------------|-------------|
| \$0.00 - \$49,999.99 | \$ 50.00 |
| \$50,000.00 - \$74,999.99 | \$ 60.00 |
| \$75,000.00 - \$99,999.99 | \$ 90.00 |
| \$100,000.00 - \$149,999.99 | \$ 120.00 |
| \$150,000.00 - \$199,999.99 | \$ 180.00 |
| \$200,000.00 - \$249,999.99 | \$ 250.00 |
| \$250,000.00 - \$299,999.99 | \$ 300.00 |
| \$300,000.00 - \$399,999.99 | \$ 360.00 |
| \$400,000.00 - \$499,999.99 | \$ 500.00 |
| \$500,000.00 - \$599,999.99 | \$ 650.00 |
| \$600,000.00 - \$749,999.99 | \$ 800.00 |
| \$750,000.00 - \$999,999.99 | \$ 900.00 |
| \$1,000,000.00 - \$1,499,999.99 | \$ 1,200.00 |
| \$1,500,000.00 - \$1,999,999.99 | \$ 1,800.00 |
| \$2,000,000.00 - \$2,499,999.99 | \$ 2,400.00 |
| \$2,500,000.00 - \$2,999,999.99 | \$ 3,000.00 |
| \$3,000,000.00 - \$3,499,999.99 | \$ 3,600.00 |
| \$3,500,000.00 - \$3,999,999.99 | \$ 4,200.00 |
| \$4,000,000.00 - \$4,499,999.99 | \$ 4,800.00 |
| \$4,500,000.00 - \$4,999,999.99 | \$ 5,400.00 |
| \$5,000,000.00 - \$5,499,999.99 | \$ 6,000.00 |
| \$5,500,000.00 and up | \$ 6,200.00 |

Revised Statutes 47:354

Table 1.1: Gas/Motor Fuel Retail

| <u>Gallon Range</u> | <u>FEE:</u> |
|----------------------------|--------------------|
| 0 – 54,999.99 | \$ 50.00 |
| 55,000 - 84,999.99 | \$ 60.00 |
| 85,000 – 109,999.99 | \$ 90.00 |
| 110,000 – 164,999.99 | \$ 120.00 |
| 165,000 – 224,999.99 | \$ 180.00 |
| 225,000 – 274,999.99 | \$ 250.00 |
| 275,000 – 324,999.99 | \$ 300.00 |
| 325,000 – 449,999.99 | \$ 360.00 |
| 450,000 – 549,999.99 | \$ 500.00 |
| 550,000 – 649,999.99 | \$ 650.00 |
| 650,000 – 824,999.99 | \$ 800.00 |
| 825,000 – 999,999.99 | \$ 900.00 |
| 1,000,000 – 1,499,999.99 | \$ 1,200.00 |
| 1,500,000 – 1,999,999.99 | \$ 1,800.00 |
| 2,000,000 – 2,499,999.99 | \$ 2,400.00 |
| 2,500,000 – 2,999,999.99 | \$ 3,000.00 |
| 3,000,000 – 3,499,999.99 | \$ 3,600.00 |
| 3,500,000 – 3,999,999.99 | \$ 4,200.00 |
| 4,000,000 – 4,499,999.99 | \$ 4,800.00 |
| 4,500,000 – 4,999,999.99 | \$ 5,400.00 |
| 5,000,000 – 5,499,999.99 | \$ 6,000.00 |
| 5,500,000 and up | \$ 6,200.00 |

Revised Statutes 47:354.1

Table 2: Wholesale

| <u>Gross Receipts Range</u> | <u>FEE:</u> |
|------------------------------------|--------------------|
| \$0.00 - \$99,999.99 | \$ 50.00 |
| \$100,000.00 - \$149,999.99 | \$ 75.00 |
| \$150,000.00 - \$249,999.99 | \$ 100.00 |
| \$250,000.00 - \$499,999.99 | \$ 150.00 |
| \$500,000.00 - \$599,999.99 | \$ 200.00 |
| \$600,000.00 - \$799,999.99 | \$ 250.00 |
| \$800,000.00 - \$999,999.99 | \$ 300.00 |
| \$1,000,000.00 - \$1,499,999.99 | \$ 400.00 |
| \$1,500,000.00 - \$1,999,999.99 | \$ 500.00 |
| \$2,000,000.00 - \$2,499,999.99 | \$ 700.00 |
| \$2,500,000.00 - \$2,999,999.99 | \$ 900.00 |
| \$3,000,000.00 - \$3,999,999.99 | \$ 1,000.00 |
| \$4,000,000.00 - \$4,999,999.99 | \$ 1,250.00 |
| \$5,000,000.00 - \$5,499,999.99 | \$ 1,800.00 |
| \$5,500,000.00 - \$5,999,999.99 | \$ 2,400.00 |
| \$6,000,000.00 - \$6,499,999.99 | \$ 3,000.00 |
| \$6,500,000.00 - \$6,999,999.99 | \$ 3,600.00 |
| \$7,000,000.00 - \$7,499,999.99 | \$ 4,200.00 |
| \$7,500,000.00 - \$7,999,999.99 | \$ 4,800.00 |
| \$8,000,000.00 - \$8,999,999.99 | \$ 5,200.00 |
| \$9,000,000.00 - \$9,999,999.99 | \$ 5,600.00 |
| \$10,000,000.00 - \$10,999,999.99 | \$ 6,000.00 |
| \$11,000,000.00 - \$11,999,999.99 | \$ 6,400.00 |
| \$12,000,000.00 - \$12,999,999.99 | \$ 6,800.00 |
| \$13,000,000.00 - \$13,999,999.99 | \$ 7,200.00 |
| \$14,000,000.00 and up | \$ 7,500.00 |

Revised Statutes 47:355

Table 3: Lending

| <u>Gross Receipts Range</u> | <u>FEE:</u> |
|------------------------------------|--------------------|
| \$0.00 - \$249,999.99 | \$ 50.00 |
| \$250,000.00 - \$499,999.99 | \$ 100.00 |
| \$500,000.00 - \$749,999.99 | \$ 150.00 |
| \$750,000.00 - \$999,999.99 | \$ 200.00 |
| \$1,000,000.00 - \$1,249,999.99 | \$ 250.00 |
| \$1,250,000.00 - \$1,499,999.99 | \$ 300.00 |
| \$1,500,000.00 - \$1,749,999.99 | \$ 350.00 |
| \$1,750,000.00 - \$1,999,999.99 | \$ 400.00 |
| \$2000,000.00 - \$2,249,999.99 | \$ 450.00 |
| \$2,250,000.00 - \$2,499,999.99 | \$ 500.00 |
| \$2,500,000.00 - \$2,999,999.99 | \$ 550.00 |
| \$3,000,000.00 - \$3,499,999.99 | \$ 600.00 |
| \$3,500,000.00 - \$3,999,999.99 | \$ 650.00 |
| \$4,000,000.00 - \$4,499,999.99 | \$ 700.00 |
| \$4,500,000.00 - \$4,999,999.99 | \$ 750.00 |
| \$5,000,000.00 - \$5,499,999.99 | \$ 800.00 |
| \$5,500,000.00 - \$5,999,999.99 | \$ 850.00 |
| \$6,000,000.00 - \$6,499,999.99 | \$ 900.00 |
| \$6,500,000.00 - \$6,999,999.99 | \$ 950.00 |
| \$7,000,000.00 - \$7,499,999.99 | \$ 1,000.00 |
| \$7,500,000.00 - \$7,999,999.99 | \$ 1,050.00 |
| \$8,000,000.00 - \$8,499,999.99 | \$ 1,100.00 |
| \$8,500,000.00 - \$8,999,999.99 | \$ 1,150.00 |
| \$9,000,000.00 - \$9,499,999.99 | \$ 1,200.00 |
| \$9,500,000.00 - \$9,999,999.99 | \$ 1,250.00 |
| \$10,000,000.00 - \$10,999,999.99 | \$ 1,350.00 |
| \$11,000,000.00 - \$11,999,999.99 | \$ 1,450.00 |
| \$12,000,000.00 - \$12,999,999.99 | \$ 1,550.00 |
| \$13,000,000.00 - \$13,999,999.99 | \$ 1,650.00 |
| \$14,000,000.00 - \$14,999,999.99 | \$ 1,750.00 |
| \$15,000,000.00 - \$15,999,999.99 | \$ 1,850.00 |
| \$16,000,000.00 - \$16,999,999.99 | \$ 1,950.00 |
| \$17,000,000.00 - \$17,999,999.99 | \$ 2,050.00 |
| \$18,000,000.00 - \$18,999,999.99 | \$ 2,150.00 |
| \$19,000,000.00 - \$19,999,999.99 | \$ 2,250.00 |
| \$20,000,000.00 - \$24,999,999.99 | \$ 2,500.00 |
| \$25,000,000.00 - \$29,999,999.99 | \$ 3,000.00 |
| \$30,000,000.00 - \$34,999,999.99 | \$ 3,500.00 |
| \$35,000,000.00 and up | \$ 3,700.00 |

Revised Statutes 47:356

Table 4: Commission

| <u>Gross Receipts Range</u> | <u>FEE:</u> |
|------------------------------------|--------------------|
| \$ 0.00 - \$14,999.99 | \$ 50.00 |
| \$15,000.00 - \$19,999.99 | \$ 70.00 |
| \$20,000.00 - \$24,999.99 | \$ 90.00 |
| \$25,000.00 - \$29,999.99 | \$ 112.00 |
| \$30,000.00 - \$39,999.99 | \$ 137.00 |
| \$40,000.00 - \$49,999.99 | \$ 180.00 |
| \$50,000.00 - \$64,999.99 | \$ 225.00 |
| \$65,000.00 - \$79,999.99 | \$ 300.00 |
| \$80,000.00 - \$99,999.99 | \$ 360.00 |
| \$100,000.00 - \$124,999.99 | \$ 450.00 |
| \$125,000.00 - \$149,999.99 | \$ 600.00 |
| \$150,000.00 - \$174,999.99 | \$ 675.00 |
| \$175,000.00 - \$199,999.99 | \$ 750.00 |
| \$200,000.00 - \$249,999.99 | \$ 900.00 |
| \$250,000.00 - \$299,999.99 | \$ 1,050.00 |
| \$300,000.00 - \$349,999.99 | \$ 1,200.00 |
| \$350,000.00 - \$399,999.99 | \$ 1,400.00 |
| \$400,000.00 - \$449,999.99 | \$ 1,600.00 |
| \$450,000.00 - \$499,999.99 | \$ 1,800.00 |
| \$500,000.00 - \$549,999.99 | \$ 2,000.00 |
| \$550,000.00 - \$599,999.99 | \$ 2,200.00 |
| \$600,000.00 - \$649,999.99 | \$ 2,400.00 |
| \$650,000.00 - \$699,999.99 | \$ 2,600.00 |
| \$700,000.00 - \$749,999.99 | \$ 2,800.00 |
| \$750,000.00 - \$799,999.99 | \$ 3,000.00 |
| \$800,000.00 - \$849,999.99 | \$ 3,200.00 |
| \$850,000.00 - \$899,999.99 | \$ 3,400.00 |
| \$900,000.00 - \$949,999.99 | \$ 3,600.00 |
| \$950,000.00 and up | \$ 3,700.00 |

Revised Statutes 47:357

Table 5: Public Utilities

| <u>Gross Receipts Range</u> | <u>FEE:</u> |
|------------------------------------|--------------------|
| \$0.00 - \$19,999.99 | \$50.00 |
| \$20,000.00 - \$24,999.99 | \$60.00 |
| \$25,000.00 - \$37,499.99 | \$75.00 |
| \$37,500.00 - \$49,999.99 | \$ 115.00 |
| \$50,000.00 - \$74,999.99 | \$ 150.00 |
| \$75,000.00 - \$99,999.99 | \$ 200.00 |
| \$100,000.00 - \$149,999.99 | \$ 300.00 |
| \$150,000.00 - \$199,999.99 | \$ 450.00 |
| \$200,000.00 - \$249,999.99 | \$ 650.00 |
| \$250,000.00 - \$499,999.99 | \$ 750.00 |
| \$500,000.00 - \$749,999.99 | \$ 1,500.00 |
| \$750,000.00 - \$999,999.99 | \$ 2,250.00 |
| \$1,000,000.00 - \$1,249,999.99 | \$ 3,000.00 |
| \$1,250,000.00 - \$1,499,999.99 | \$ 3,750.00 |
| \$1500,000.00 - \$1,749,999.99 | \$ 4,500.00 |
| \$1,750,000.00 - \$1,999,999.99 | \$ 5,250.00 |
| \$2,000,000.00 - \$2,249,999.99 | \$ 6,000.00 |
| \$2,250,000.00 - \$2,499,999.99 | \$ 6,900.00 |
| \$2,500,000.00 and up | \$ 7,500.00 |

Revised Statutes 47:358