

**Village of Folsom (1806)  
Occupational License  
Fee Schedule**  
including General Information/FAQs



## Thank you for doing business in the Town of Folsom.

All businesses operating in the town limits of the Town of Folsom 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](http://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.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto: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 1<sup>st</sup>.
- **License Delinquent Date:** All licenses (except temporary and alcohol) are considered delinquent on March 1<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire December 31<sup>st</sup>.

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### 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 handicraft 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.
- F. 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.
- G. 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.
- H. 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 of license 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](http://www.avenuinsights.com)  
Email: [businesslicensesupport@avenuinsights.com](mailto: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 <b>Must provide number of hockey tables</b>	\$20 per hockey table
4.00	Gross	Air transportation	1
330.00	Gross	Aircraft dealers - retail	1
207.00	Gross	Aircraft dealers - wholesale	2
5.00	Gross	Ambulance service	1
279.00	Units	Amusement device – mechanical: electronic pinball machine, flipper machine, or video game <b>Must provide number of devices</b>	\$50 per device
280.00	Units	Amusement device – mechanical other <b>Must provide number of devices</b>	\$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
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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
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	\$20 per table
24.00	Gross	Billing agency	1
338.00	Units	Blood pressure monitors	\$20 per monitor
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



Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
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 <b>Must provide number of machines</b>	\$20 per machine
343.00	Gross	Building material dealer - retail	1
208.00	Gross	Building material dealer - wholesale <b>Maximum License \$6,200.00</b>	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
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



Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
291.00	Flat	Circus	\$250
265.00	Gross	Civil engineer	B
348.00	Units	Claw machine <b>Must provide number of machines</b>	\$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 <b>Must provide number of devices</b>	\$50 per device
293.00	Units	Coin - operated amusement device: other <b>Must provide number of devices</b>	\$20 per device
49.00	Gross	Coin - operated laundry	1
350.00	Units	Coin - operated TV <b>Must provide number of televisions</b>	\$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
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 <b>Maximum License \$750.00</b>	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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
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
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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
69.00	Gross	Dog training	1
373.00	Units	Domino tables <b>Must provide number of tables</b>	\$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) <b>Must provide number of machines</b>	\$20 per machine
251.00	Gross	Electric utility	5
269.00	Gross	Electrical engineer	B
379.00	Units	Electronic dart board (coin - operated) <b>Must provide number of boards</b>	\$20 per board
381.00	Units	Electronic video bingo <b>Must provide number of machines</b>	\$50 per machine
455.00	Units	Electronic video device <b>Must provide number of machines</b>	\$50 per machine
382.00	Units	Electronic video game <b>Must provide number of machines</b>	\$50 per machine
393.00	Units	Electronic video golf <b>Must provide number of machines</b>	\$50 per machine
380.00	Units	Electronic video poker <b>Must provide number of machines</b>	\$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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
79.00	Gross	Engraver	1
80.00	Gross	Escort service	1
81.00	Gross	Exhibition show	1
385.00	Units	Ferris wheel (kiddie ride) <b>Must provide number of machines</b>	\$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 <b>Must provide number of tables</b>	\$20 per table
296.00	Flat	Football - professional	\$1,000
86.00	Gross	Fortune teller	1
87.00	Gross	Freezer locker	1
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 <b>Must provide number of machines</b>	\$20 per machine

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
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	\$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
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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
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
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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
306.00	Units	Merry - go - round Must provide number of merry - go - round	\$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
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



Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
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
999999.99	Flat	Non-Profit Must provide proof of 501 3(c)	Exempt
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
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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
309.00	Flat	Peddler	\$200
310.00	Flat	Peddler - produce	\$100
311.00	Flat	Peddler - seafood	\$100
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 Must provide number of machines	\$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
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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
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
161.00	Gross	Restaurant	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 Combined 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 plus a retail license.
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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
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 <b>Must provide number of machines</b>	\$20 per machine
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) <b>Must provide number of machines</b>	\$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 <b>Must provide number of machines</b>	\$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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
230.00	Gross	Steamboat / steamship agency	4
444.00	Gross	Steamship agency	4
445.00	Gross	Stock or bond brokerage	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
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 <b>Must provide number of televisions</b>	\$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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
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
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
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 \$2,000.00

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**

<b><u>Gallon Range</u></b>	<b><u>FEE:</u></b>
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**

<b><u>Gross Receipts Range</u></b>	<b><u>FEE:</u></b>
\$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**

<b><u>Gross Receipts Range</u></b>	<b><u>FEE:</u></b>
\$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**

<b><u>Gross Receipts Range</u></b>	<b><u>FEE:</u></b>
\$ 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**

<b><u>Gross Receipts Range</u></b>	<b><u>FEE:</u></b>
\$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**