



# City of Walker (1883) Occupational License Fee Schedule

including General Information/FAQs



## Thank you for doing business in the City of Walker.

All businesses operating in the City limits of the City of Walker 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:** 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.
- **The City of Walker requires that for all New and Renewal applicants, a current Sales Tax Clearance Letter from Livingston Parish Sales Tax Office be obtained before a license will be issued. This letter must accompany all applications. For additional information, please contact Livingston Parish at (225) 686-3043 or email [sales.tax@lpsb.org](mailto:sales.tax@lpsb.org). See Certification for more information.**

# 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.

**The City of Walker requires that for all New and Renewal applicants, a current Sales Tax Clearance Letter from Livingston Parish Sales Tax Office be obtained before a license will be issued. This letter must accompany all applications. For additional information, please contact Livingston Parish at (225) 686-3043 or email [sales.tax@lpsb.org](mailto:sales.tax@lpsb.org).**

## 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](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	*See Certification	1
2.00	Gross	Abstractors and title company	*See Certification	1
327.00	Gross	Academy of music	*See Certification	1
258.00	Gross	Accountant	*See Certification	B
328.00	Gross	Admissions/cover fees	*See Certification	1
3.00	Gross	Advertising agency	*See Certification	1
329.00	Gross	Advisory service	*See Certification	1
278.00	Units	Air hockey table Must provide number of hockey tables	*See Certification	\$20 per hockey table
4.00	Gross	Air transportation	*See Certification	1
330.00	Gross	Aircraft dealers - retail	*See Certification	1
207.00	Gross	Aircraft dealers - wholesale	*See Certification	2
900.00		Alcohol - Class A Beer Consumed On Premises Copy of State Liquor Permit Required before license is issued. This only applies for "New" licenses.	*See Certification	Purchase at City hall
901.00		Alcohol - Class A Liquor Class A Beer Consumed On Premises Copy of State Liquor Permit Required before license is issued. This only applies for "New" licenses.	*See Certification	Purchase at City hall
902.00		Alcohol - Class B Beer Sold On Premises, if liquor sold also purchase code 328.00 Copy of State Liquor Permit Required before license is issued. This only applies to "New" licenses.	*See Certification	Purchase at City hall
903.00		Alcohol - Class B Liquor Sold On Premises, if beer sold also purchase code 329.00 Copy of State Liquor Permit Required before license is issued. This only applies to "New" licenses.	*See Certification	Purchase at City hall
5.00	Gross	Ambulance service	*See Certification	1
279.00	Units	Amusement device – mechanical Must provide number of devices	*See Certification	\$50 per device
280.00	Units	Amusement device – mechanical Must provide number of devices	*See Certification	\$20 per device
6.00	Gross	Amusement hall	*See Certification	1
7.00	Gross	Amusement park	*See Certification	1
8.00	Gross	Answering service	*See Certification	1
281.00	Flat	Antique show	*See Certification	\$250

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
9.00	Gross	Appraiser	*See Certification	1
10.00	Gross	Archery range	*See Certification	1
259.00	Gross	Architect	*See Certification	B
11.00	Gross	Arena	*See Certification	1
12.00	Gross	Armored car service	*See Certification	1
282.00	Flat	Arts and crafts fair	*See Certification	\$250
260.00	Gross	Attorney at law	*See Certification	B
13.00	Gross	Auction barn	*See Certification	1
235.00	Gross	Auctioneer	*See Certification	4
332.00	Gross	Auditing bills / invoices	*See Certification	1
14.00	Gross	Auto auction	*See Certification	1
333.00	Gross	Auto club	*See Certification	1
15.00	Gross	Auto for hire	*See Certification	1
16.00	Gross	Auto title service	*See Certification	1
261.00	Gross	Bacteriologist	*See Certification	B
17.00	Gross	Bail bondsmen	*See Certification	1
18.00	Gross	Barbershop	*See Certification	1
19.00	Gross	Barge carrier - freight	*See Certification	1
20.00	Gross	Barge carrier - passengers	*See Certification	1
283.00	Flat	Baseball - professional	*See Certification	\$1,000
21.00	Gross	Baseball park	*See Certification	1
22.00	Gross	Bath house	*See Certification	1
23.00	Gross	Beauty salon	*See Certification	1
334.00	Gross	Beauty school	*See Certification	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	*See Certification	\$2.00 for each sleeping room
285.00	Gross	Bed and breakfast - retail license Must also purchase per room license under code 284.00.	*See Certification	1
337.00	Gross	Bill paying service	*See Certification	1
335.00	Gross	Billboard	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
336.00	Gross	Billiard / pool table (rental by hour)	*See Certification	1
286.00	Units	Billiard table	*See Certification	\$20 per table
24.00	Gross	Billing agency	*See Certification	1
338.00	Units	Blood pressure monitors	*See Certification	\$20 per monitor
339.00	Gross	Blue prints (sales)	*See Certification	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	*See Certification	\$2.00 for each sleeping room
288.00	Gross	Boarding house - retail license Must also purchase per room license under code 287.00.	*See Certification	1
25.00	Gross	Boat carrier - freight	*See Certification	1
26.00	Gross	Boat carrier - passengers	*See Certification	1
27.00	Gross	Boat dealer Maximum License \$800.00.	*See Certification	1
28.00	Gross	Boat landing	*See Certification	1
29.00	Gross	Boat launching	*See Certification	1
30.00	Gross	Boat marina	*See Certification	1
31.00	Gross	Boats - retail	*See Certification	1
32.00	Gross	Body piercing	*See Certification	1
33.00	Gross	Bonding company	*See Certification	1
34.00	Gross	Bondsman	*See Certification	1
340.00	Gross	Book binder	*See Certification	1
341.00	Gross	Booking agency	*See Certification	1
35.00	Gross	Bowling alley	*See Certification	1
289.00	Units	Bowling games – mechanical Must provide number of machines	*See Certification	\$20 per machine
343.00	Gross	Building material dealer - retail	*See Certification	2
208.00	Gross	Building material dealer - wholesale Maximum License \$6,200.00	*See Certification	2
36.00	Gross	Bus line	*See Certification	1
37.00	Gross	Business, professional, or instructional schools	*See Certification	1
38.00	Gross	Cable television business	*See Certification	1
39.00	Gross	Campground	*See Certification	1



Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
40.00	Gross	Car wash	*See Certification	1
290.00	Flat	Carnival	*See Certification	\$250
41.00	Gross	Carpet cleaning business	*See Certification	1
42.00	Gross	Catering service	*See Certification	1
248.00	Gross	Cellular telephone	*See Certification	5
345.00	Gross	Cellular telephone service provider (local exchange)	*See Certification	5
43.00	Gross	Cemetery	*See Certification	1
346.00	Gross	Charter bus service	*See Certification	1
347.00	Gross	Charter fishing / guide service	*See Certification	1
262.00	Gross	Chemical engineer	*See Certification	B
263.00	Gross	Chemist	*See Certification	B
44.00	Gross	Child care service	*See Certification	1
264.00	Gross	Chiroprapist	*See Certification	B
45.00	Gross	Cigarette vending machines	*See Certification	1
291.00	Flat	Circus	*See Certification	\$250
265.00	Gross	Civil engineer	*See Certification	B
348.00	Units	Claw machine Must provide number of machines	*See Certification	\$20 per machine
46.00	Gross	Cleaning service	*See Certification	1
47.00	Gross	Clothing store	*See Certification	1
48.00	Gross	Coffee house	*See Certification	1
292.00	Units	Coin - operated amusement device Must provide number of devices	*See Certification	\$50 per device
293.00	Units	Coin - operated amusement device Must provide number of devices	*See Certification	\$20 per device
49.00	Gross	Coin - operated laundry	*See Certification	1
350.00	Units	Coin - operated TV Must provide number of televisions	*See Certification	\$20 per TV
349.00	Gross	Coin counting kiosk	*See Certification	1
50.00	Gross	Cold storage plant	*See Certification	1
351.00	Gross	Collection agency (commission – basis. For non-commission basis, see 51.00)	*See Certification	4
51.00	Gross	Collection agency (non – commission basis. For commission- basis, see 351.00)	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
352.00	Gross	Commercial artist	*See Certification	1
53.00	Gross	Commercial reporting or rating agencies	*See Certification	1
353.00	Gross	Commission broker	*See Certification	4
52.00	Gross	Common carrier	*See Certification	1
54.00	Gross	Computer sales / service	*See Certification	1
294.00	Flat	Concert	*See Certification	\$250
55.00	Gross	Concession	*See Certification	1
354.00	Gross	Consultant	*See Certification	1
355.00	Gross	Consumer psychologist	*See Certification	B
356.00	Gross	Consumer service	*See Certification	1
209.00	Gross	Contractor Maximum License \$750.00	*See Certification	2
357.00	Gross	Convention promotion consultant	*See Certification	1
56.00	Gross	Copy service	*See Certification	1
358.00	Gross	Copy systems	*See Certification	1
359.00	Gross	Cotton commissions	*See Certification	4
236.00	Gross	Cotton compress business	*See Certification	4
237.00	Gross	Cotton factor business	*See Certification	4
238.00	Gross	Cotton future brokerage	*See Certification	4
246.00	Gross	Cotton pickeries	*See Certification	4
266.00	Gross	Counseling service	*See Certification	B
360.00	Gross	Court reporter	*See Certification	1
57.00	Gross	Crating service	*See Certification	1
58.00	Gross	Credit bureau	*See Certification	1
361.00	Gross	Crop dusting	*See Certification	1
59.00	Gross	Custodial service	*See Certification	1
60.00	Gross	Dance hall	*See Certification	1
61.00	Gross	Day care center	*See Certification	1
362.00	Gross	Dealer in stocks and bonds	*See Certification	4
363.00	Gross	Debt adjuster	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
62.00	Gross	Decorator	*See Certification	1
63.00	Gross	Deep sea salvage	*See Certification	1
64.00	Gross	Delivery service	*See Certification	1
267.00	Gross	Dentist	*See Certification	B
65.00	Gross	Detective agency	*See Certification	1
364.00	Gross	Developer (property / real estate)	*See Certification	B
365.00	Gross	Directional drilling service	*See Certification	1
66.00	Gross	Dispatcher	*See Certification	1
367.00	Gross	Distributor / light heat or power	*See Certification	5
369.00	Gross	Distributor of electricity	*See Certification	5
370.00	Gross	Distributor of gas	*See Certification	5
371.00	Gross	Distributor of water	*See Certification	5
268.00	Gross	Doctor	*See Certification	B
372.00	Gross	Document examiner	*See Certification	1
67.00	Gross	Dog grooming	*See Certification	1
68.00	Gross	Dog kennel	*See Certification	1
69.00	Gross	Dog training	*See Certification	1
373.00	Units	Domino tables <b>Must provide number of tables</b>	*See Certification	\$20 per Table
70.00	Gross	Drag strip	*See Certification	1
374.00	Gross	Draying	*See Certification	1
210.00	Gross	Drilling service	*See Certification	2
375.00	Gross	Driving range (golf)	*See Certification	1
71.00	Gross	Driving school	*See Certification	1
366.00	Gross	Driving service	*See Certification	1
376.00	Gross	Drug store / pharmacy	*See Certification	A
72.00	Gross	Dry cleaner	*See Certification	1
73.00	Gross	Dyeing	*See Certification	1
74.00	Gross	Eating establishment (Fixed location)	*See Certification	1
377.00	Flat	Eating establishment (No fixed location)	*See Certification	\$200.00

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
378.00	Units	Electric phonograph (juke box) <b>Must provide number of machines</b>	*See Certification	\$20 per machine
251.00	Gross	Electric utility	*See Certification	5
269.00	Gross	Electrical engineer	*See Certification	B
379.00	Units	Electronic dart board (coin - operated) <b>Must provide number of boards</b>	*See Certification	\$20 per board
381.00	Units	Electronic video bingo <b>Must provide number of machines</b>	*See Certification	\$50 per machine
455.00	Units	Electronic video device <b>Must provide number of machines</b>	*See Certification	\$50 per machine
382.00	Units	Electronic video game <b>Must provide number of machines</b>	*See Certification	\$50 per machine
393.00	Units	Electronic video golf <b>Must provide number of machines</b>	*See Certification	\$50 per machine
380.00	Units	Electronic video poker <b>Must provide number of machines</b>	*See Certification	\$50 per machine
75.00	Gross	Electroplating service	*See Certification	1
76.00	Gross	Elevator repair business	*See Certification	1
77.00	Gross	Elevator service business	*See Certification	1
383.00	Gross	Embroidery service	*See Certification	1
384.00	Gross	Employee screening	*See Certification	1
78.00	Gross	Employment agency	*See Certification	1
270.00	Gross	Engineer	*See Certification	B
79.00	Gross	Engraver	*See Certification	1
80.00	Gross	Escort service	*See Certification	1
81.00	Gross	Exhibition show	*See Certification	1
385.00	Units	Ferris wheel (kiddie ride) <b>Must provide number of machines</b>	*See Certification	\$20 per machine
82.00	Gross	Ferry boat	*See Certification	1
386.00	Gross	Figure salon	*See Certification	1
83.00	Gross	Film developing	*See Certification	1
387.00	Gross	Film production	*See Certification	1
252.00	Gross	Finance company	*See Certification	3
389.00	Gross	Financial management (commission - based)	*See Certification	4
388.00	Gross	Financial management (fee - based)	*See Certification	1
390.00	Gross	Finger printing and IDs	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
84.00	Gross	Firing range	*See Certification	1
85.00	Gross	Flea market participant	*See Certification	1
295.00	Units	Foosball table Must provide number of tables	*See Certification	\$20 per table
296.00	Flat	Football - professional	*See Certification	\$1,000
86.00	Gross	Fortune teller	*See Certification	1
87.00	Gross	Freezer locker	*See Certification	1
88.00	Gross	Freight transportation	*See Certification	1
89.00	Gross	Funeral director	*See Certification	1
90.00	Gross	Garage	*See Certification	1
91.00	Gross	Garbage collection	*See Certification	1
92.00	Gross	Gardening service	*See Certification	1
391.00	Gross	Geological service	*See Certification	1
392.00	Gross	Go cart course	*See Certification	1
93.00	Gross	Golf course	*See Certification	1
94.00	Gross	Golf practice range	*See Certification	1
239.00	Gross	Grain commission house	*See Certification	4
211.00	Gross	Grain elevator	*See Certification	2
297.00	Units	Grip test machine Must provide number of machines	*See Certification	\$20 per machine
95.00	Gross	Grocery store	*See Certification	1
298.00	Flat	Gun show	*See Certification	\$250
394.00	Gross	Hauling	*See Certification	1
299.00	Flat	Hawker	*See Certification	\$200
96.00	Gross	Health club	*See Certification	1
212.00	Gross	Heavy equipment dealer	*See Certification	2
395.00	Gross	Hi slide	*See Certification	1
97.00	Gross	Home health service	*See Certification	1
396.00	Flat	Horse show	*See Certification	\$250
98.00	Gross	Hospital (for profit)	*See Certification	1
300.00	Units	Hotel - per room license	*See Certification	\$2.00 for each sleeping room

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
		Must also purchase retail license under code 301.00 if needed		
301.00	Gross	Hotel - retail license Must also purchase per room license under code 300.00.	*See Certification	1
213.00	Gross	House moving	*See Certification	2
399.00	Gross	Hypnotism	*See Certification	1
456.00	Gross	Information service	*See Certification	1
457.00	Gross	Inspection & testing	*See Certification	1
458.00	Gross	Instructional school	*See Certification	1
99.00	Gross	Insurance adjuster	*See Certification	1
459.00	Gross	Inventory service	*See Certification	1
460.00	Flat	Investment banking	*See Certification	\$500.00
461.00	Gross	Investment counseling	*See Certification	1
462.00	Gross	Irrigation company	*See Certification	1
302.00	Flat	Itinerant vendor	*See Certification	\$200
303.00	Flat	Itinerant vendor - seafood/produce	*See Certification	\$100
100.00	Gross	Janitorial service	*See Certification	1
101.00	Gross	Jeweler	*See Certification	1
102.00	Gross	Jewelry store	*See Certification	1
304.00	Units	Juke box Must provide number of juke boxes	*See Certification	\$20 per juke box
103.00	Gross	Junkyard	*See Certification	1
463.00	Gross	K - 9 training for dogs	*See Certification	1
305.00	Units	Kiddie rides Must provide number of kiddie rides	*See Certification	\$20 per kiddie rides
104.00	Gross	Laboratory	*See Certification	1
105.00	Gross	Landscaping service	*See Certification	1
106.00	Gross	Laundromat	*See Certification	1
107.00	Gross	Laundry	*See Certification	1
108.00	Gross	Lawn service	*See Certification	1
214.00	Gross	Leasing immovable property	*See Certification	2
109.00	Gross	Leasing movable property	*See Certification	1
464.00	Gross	Letter service	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
110.00	Gross	Limousine service	*See Certification	1
271.00	Gross	Lithographer	*See Certification	B
240.00	Gross	Livestock auction house	*See Certification	4
241.00	Gross	Livestock auctions	*See Certification	4
242.00	Gross	Lumber broker	*See Certification	4
465.00	Gross	Lump Sum contractor	*See Certification	2
111.00	Gross	Maid service	*See Certification	1
112.00	Gross	Mailing room	*See Certification	1
113.00	Gross	Mailing/packaging business	*See Certification	1
467.00	Gross	Management control (commission - based)	*See Certification	4
466.00	Gross	Management Control (fee - based)	*See Certification	1
114.00	Gross	Management training school	*See Certification	1
243.00	Gross	Manufacturers agent	*See Certification	4
468.00	Gross	Marine surveyor	*See Certification	1
115.00	Gross	Massage service	*See Certification	1
272.00	Gross	Mechanical engineer	*See Certification	B
469.00	Units	Mechanical hobby horse ride <b>Must provide number of machines</b>	*See Certification	\$20 per machine
470.00	Units	Mechanical ride (kiddie) <b>Must provide number of machines</b>	*See Certification	\$20 per machine
116.00	Gross	Medical transportation service	*See Certification	1
471.00	Flat	Menagerie	*See Certification	\$250.00
244.00	Gross	Merchandise broker	*See Certification	4
306.00	Units	Merry - go – round <b>Must provide number of merry – go - round</b>	*See Certification	\$20 per merry-go-round
117.00	Gross	Messenger service	*See Certification	1
400.00	Gross	Midwife	*See Certification	B
118.00	Gross	Miniature golf link	*See Certification	1
119.00	Gross	Mobile home dealer - retail <b>Maximum License \$800.00</b>	*See Certification	1
120.00	Gross	Mobile home dealer - wholesale <b>Maximum License \$800.00</b>	*See Certification	1
121.00	Gross	Mobile home park <b>Maximum License \$800.00</b>	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
122.00	Gross	Mobile home rental Maximum License \$800.00	*See Certification	1
123.00	Gross	Mobile home repairs Maximum License \$800.00	*See Certification	1
249.00	Gross	Mobile phone	*See Certification	5
401.00	Gross	Mobile phone (local telephone exchange service)	*See Certification	5
124.00	Gross	Modeling agency	*See Certification	1
402.00	Gross	Money Broker	*See Certification	4
403.00	Gross	Monitoring Service	*See Certification	1
125.00	Gross	Monogramming	*See Certification	1
225.00	Gross	Mortgage broker	*See Certification	4
224.00	Gross	Mortgage company	*See Certification	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	*See Certification	\$2.00 for each sleeping room
308.00	Gross	Motel - retail license Must also purchase per room license under code 307.00.	*See Certification	1
126.00	Gross	Motor freight line	*See Certification	1
127.00	Gross	Motor vehicle carrier - freight	*See Certification	1
128.00	Gross	Motor vehicle carrier - passengers	*See Certification	1
129.00	Gross	Motor vehicle dealer - retail Maximum License \$800.00	*See Certification	1
215.00	Gross	Motor vehicle dealer - wholesale Maximum License \$250.00	*See Certification	2
130.00	Gross	Motor vehicle rentals	*See Certification	1
131.00	Gross	Motor vehicle repainting shop	*See Certification	1
132.00	Gross	Motor vehicle repair shop	*See Certification	1
133.00	Gross	Motor vehicle storage business	*See Certification	1
134.00	Gross	Movie theater	*See Certification	1
404.00	Gross	Moving & storage	*See Certification	1
135.00	Gross	Moving business	*See Certification	1
405.00	Flat	Museum (for profit)	*See Certification	\$250
136.00	Gross	Music school	*See Certification	1
250.00	Gross	Natural gas utility	*See Certification	5



Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
137.00	Gross	Newspaper clipping service	*See Certification	1
138.00	Gross	Nurse's registry	*See Certification	1
323.00	Gross	Nursing home - gross – <b>Must also purchase Nursing Home per room license code 324.00</b>	*See Certification	1
324.00	Units	Nursing home - per room license <b>Must also purchase Nursing Home - gross license code 323.00</b> <b>Must provide number of sleeping rooms</b>	*See Certification	\$2.00 for each sleeping room plus amount based on total gross
273.00	Gross	Oculist	*See Certification	B
406.00	Gross	Office building rental	*See Certification	1
226.00	Gross	Oil and gas lease broker	*See Certification	4
407.00	Gross	Oil field service	*See Certification	1
216.00	Gross	Oil well service	*See Certification	2
408.00	Gross	Opera house	*See Certification	1
139.00	Gross	Operation of office building	*See Certification	1
140.00	Gross	Operator of coin vending machine	*See Certification	1
409.00	Gross	Operator of office building (commission - based)	*See Certification	4
274.00	Gross	Osteopath	*See Certification	B
247.00	Gross	Owners or lessees of toll bridges or ferries	*See Certification	4
141.00	Gross	Packing house for meat or fish	*See Certification	1
142.00	Gross	Packing service	*See Certification	1
143.00	Gross	Palm reading, psychic, etc.	*See Certification	1
410.00	Gross	Parcel keeping room	*See Certification	1
144.00	Gross	Parking lot	*See Certification	1
411.00	Gross	Patrol / security service	*See Certification	1
145.00	Gross	Pawn brokers <b>Minimum License \$300.00</b>	*See Certification	1
309.00	Flat	Peddler	*See Certification	\$200
310.00	Flat	Peddler - produce	*See Certification	\$100
311.00	Flat	Peddler - seafood	*See Certification	\$100
412.00	Gross	Pest control	*See Certification	1
413.00	Gross	Petroleum inspection	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
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.	*See Certification	A
146.00	Gross	Photo lab	*See Certification	1
147.00	Gross	Photographer	*See Certification	1
275.00	Gross	Physician	*See Certification	B
312.00	Units	Pinball machine <b>Must provide number of machines</b>	*See Certification	\$50 per machine
414.00	Gross	Pipe inspection	*See Certification	1
415.00	Gross	Pipe line common carrier	*See Certification	1
416.00	Gross	Polygraph examiner	*See Certification	1
417.00	Units	Pony ride (kiddie) <b>Must provide number of machines</b>	*See Certification	\$20 per machine
313.00	Units	Pool table <b>Must provide number of tables</b>	*See Certification	\$20 per table
418.00	Gross	Pool table (rented by hour)	*See Certification	1
148.00	Gross	Postal service, private	*See Certification	1
419.00	Gross	Preventative maintenance	*See Certification	1
276.00	Gross	Printer	*See Certification	B
149.00	Gross	Private investigator	*See Certification	1
227.00	Gross	Produce broker	*See Certification	4
420.00	Gross	Product commission house	*See Certification	4
150.00	Gross	Professional school	*See Certification	1
314.00	Flat	Professional sports	*See Certification	\$1,000
421.00	Gross	Public scales	*See Certification	1
315.00	Units	Pulse rate monitor <b>Must provide number of monitors</b>	*See Certification	\$20 per monitor
422.00	Gross	Quilting service	*See Certification	1
151.00	Gross	Race track	*See Certification	1
152.00	Gross	Railroad carrier - freight	*See Certification	1
153.00	Gross	Railroad carrier - passengers	*See Certification	1
245.00	Gross	Real estate broker <b>Maximum License \$2,200.00</b>	*See Certification	4
154.00	Gross	Recreational beach	*See Certification	1
155.00	Gross	Recreational club	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
156.00	Gross	Reducing salon	*See Certification	1
157.00	Gross	Refrigerated locker	*See Certification	1
423.00	Gross	Reminder service	*See Certification	1
228.00	Gross	Rental management commission	*See Certification	4
217.00	Gross	Renting immovable property	*See Certification	2
158.00	Gross	Renting movable property – retail (For wholesale, see 218.00)	*See Certification	1
218.00	Gross	Renting movable property – wholesale (For retail, see 158.00)	*See Certification	2
160.00	Gross	Repairs	*See Certification	1
159.00	Gross	Repairs business	*See Certification	1
424.00	Gross	Rescue service	*See Certification	1
161.00	Gross	Restaurant New businesses must provide Board Health Permit before license will be issued.	*See Certification	1
162.00	Gross	Retail dealer fixed location other than motor vehicle	*See Certification	1
426.00	Gross	Retail dealer motor vehicles Maximum License \$800	*See Certification	1
425.00	Flat	Retail dealer no fixed location	*See Certification	\$200
257.01	Gross	Retail dealers in gasoline and motor fuel Maximum Combined License \$6,200 Must also purchase code 162.00 Retail.	*See Certification	1.1
219.00	Gross	Retail sales to farmers	*See Certification	2
220.00	Gross	Retail sales to institutions	*See Certification	2
427.00	Gross	Rice dryer	*See Certification	1
163.00	Gross	Riding academy	*See Certification	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	*See Certification	\$2.00 for each sleeping room
317.00	Gross	Rooming house - retail license Must also purchase per room license code 316.00	*See Certification	1
428.00	Gross	Rug cleaning	*See Certification	1
430.00	Gross	Sales of membership	*See Certification	1
431.00	Gross	Sales of warranty	*See Certification	1
429.00	Gross	Sales promotion	*See Certification	1
164.00	Gross	Salvage yard	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
433.00	Gross	School (instructional)	*See Certification	1
432.00	Gross	School (proprietary)	*See Certification	1
165.00	Gross	School private	*See Certification	1
166.00	Gross	Security business	*See Certification	1
167.00	Gross	Self - defense training	*See Certification	1
434.00	Gross	Selling cemetery plots	*See Certification	1
168.00	Gross	Service business	*See Certification	1
435.00	Gross	Service to elevators	*See Certification	1
437.00	Gross	Ship chandler	*See Certification	1
222.00	Gross	Shipbuilders	*See Certification	2
169.00	Gross	Shoe shine parlor/stand	*See Certification	1
438.00	Units	Shooting gallery, mechanical <b>Must provide number of machines</b>	*See Certification	\$20 per machine
474.00	Gross	Shooting range / gallery	*See Certification	1
170.00	Gross	Sightseeing tours	*See Certification	1
171.00	Gross	Sign painting	*See Certification	1
172.00	Gross	Sitter service	*See Certification	1
173.00	Gross	Skating rink	*See Certification	1
229.00	Gross	Slaughterhouse - commission - basis	*See Certification	4
439.00	Gross	Snooker table (rented by hour)	*See Certification	1
440.00	Units	Soccer machine (mechanical) <b>Must provide number of machines</b>	*See Certification	\$20 per machine
441.00	Gross	Sound truck	*See Certification	1
318.00	Flat	Special event	*See Certification	\$250
319.00	Flat	Sports professional	*See Certification	\$1,000
442.00	Units	Squeeze / grip machine <b>Must provide number of machines</b>	*See Certification	\$20 per machine
174.00	Gross	Stable	*See Certification	1
443.00	Gross	Steam / electric laundering business	*See Certification	1
175.00	Gross	Steam cleaning business	*See Certification	1
176.00	Gross	Steam pressing business	*See Certification	1
230.00	Gross	Steamboat / steamship agency	*See Certification	4

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
444.00	Gross	Steamship agency	*See Certification	4
231.00	Gross	Stock or bond brokerage	*See Certification	4
177.00	Gross	Storage business	*See Certification	1
178.00	Gross	Storage room or landing	*See Certification	1
232.00	Gross	Sugar broker	*See Certification	4
233.00	Gross	Sugar factory	*See Certification	4
179.00	Gross	Surety company	*See Certification	1
180.00	Gross	Swim club	*See Certification	1
181.00	Gross	Swimming pool service	*See Certification	1
182.00	Gross	Tattooing	*See Certification	1
183.00	Gross	Taxicab service	*See Certification	1
184.00	Gross	Taxidermist	*See Certification	1
447.00	Gross	Telegram / wire service	*See Certification	1
253.00	Gross	Telegraph	*See Certification	5
448.00	Gross	Telephone (local exchange service)	*See Certification	5
254.00	Gross	Telephone business	*See Certification	5
320.00	Units	Television - coin-operated <b>Must provide number of televisions</b>	*See Certification	\$20 per television
449.00	Gross	Testing laboratory	*See Certification	1
450.00	Gross	Testing service	*See Certification	1
185.00	Gross	Theater	*See Certification	1
451.00	Gross	Theatrical booking agency	*See Certification	1
452.00	Gross	Tourist attraction	*See Certification	1
186.00	Gross	Tourist camp	*See Certification	1
187.00	Gross	Tow truck service	*See Certification	1
188.00	Gross	Towboat business	*See Certification	1
189.00	Gross	Trailer park	*See Certification	1
190.00	Gross	Transportation business	*See Certification	1
453.00	Gross	Trash / garbage pickup service	*See Certification	1
191.00	Gross	Travel agency	*See Certification	1

Internal No.	Type	Classification/Business Description including Certification information		For Calculation Information See Schedule
321.00	Flat	Traveling show	*See Certification	\$250
192.00	Gross	Tree service	*See Certification	1
193.00	Gross	Truck escort service	*See Certification	1
194.00	Gross	Truck wash	*See Certification	1
195.00	Gross	Trucking business	*See Certification	1
196.00	Gross	Tugboat business	*See Certification	1
446.00	Gross	TV cable service	*See Certification	1
197.00	Gross	Undertaker	*See Certification	1
256.00	Gross	Utility company (For electric, see 251.00. For natural gas, see 250.00)	*See Certification	5
198.00	Gross	Vehicle escort service	*See Certification	1
199.00	Gross	Vending machine operator	*See Certification	1
277.00	Gross	Veterinarian	*See Certification	B
454.00	Gross	Viatical settlement provider	*See Certification	1
342.00	Units	Video bowling (amusement) Must provide number of machines	*See Certification	\$50 per machine
322.00	Units	Video game Must provide number of video games	*See Certification	\$50 per video game
200.00	Gross	Warehouse	*See Certification	1
201.00	Gross	Washateria	*See Certification	1
202.00	Gross	Watchman agency	*See Certification	1
255.00	Gross	Waterworks	*See Certification	5
472.00	Gross	Weigh machine	*See Certification	1
203.00	Gross	Weight loss business	*See Certification	1
325.00	Gross	Wholesale boat dealer Maximum License \$250.00	*See Certification	2
221.00	Gross	Wholesale dealer in merchandise - wholesale	*See Certification	2
223.00	Gross	Wholesale dealer in services	*See Certification	2
204.00	Gross	Wrecker service	*See Certification	1
205.00	Gross	Wrecking yard	*See Certification	1
206.00	Gross	Wrestling arena	*See Certification	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 \$2000.00

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**