



# City of Covington (1803) Occupational License Fee Schedule

including General Information/FAQs



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

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

### How to file:

- New businesses should purchase the license at city hall.
- 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.

### 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>.

### 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 Covington may require that documented proof of income and a current sales tax clearance from St. Tammany Parish Sheriff's Office be returned with renewal applications. 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 /affidavits along with your application (if applicable) will delay the issuance of your license.**

**Requirements for the annual renewal of occupational licenses shall include, but are not limited to the following:**

- 1. A completed and signed application/renewal form or documented proof of income.**
- 2. Sales tax clearance from the St. Tammany Parish Sheriff's Office if business is required to remit sales tax.**

Said documented proof of income must be evidenced by Federal Income Tax Return or signed acknowledgement specifically stating gross receipts or income from an independent public accountant, preferably certified, on company letterhead. Authorization for said requirement of proof of income can be found in the L.R.S. 47: 352 & 350.

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.
- 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

If you are a business and applying for a "NEW" occupational license in the City of Covington, Louisiana, you must apply for this license at city hall. Please apply at Covington Trailhead Office, 419 N. New Hampshire Street.

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 ¼% (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 | Certification Information | For Calculation Information |
|--------------|-------|---|---------------------------|-----------------------------|
| 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<br>Must provide number of hockey tables                | *See Certification        | \$20 per 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                           |
| 5.00         | Gross | Ambulance service   | *See Certification        | 1                           |
| 279.00       | Units | Amusement device – mechanical<br>Must provide number of devices         | *See Certification        | \$50 per device             |
| 280.00       | Units | Amusement device – mechanical<br>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        | \$25                        |
| 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        | \$25                        |
| 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                           |

| Internal No. | Type  | Classification/Business Description including Certification information  | Certification Information | For Calculation Information See Schedule                                 |
|--------------|-------|--|---------------------------|--|
| 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<br>Must also purchase retail license under code 285.00 if needed<br>Must provide number of sleeping rooms | *See Certification        | \$2.00 for each sleeping room  |
| 285.00       | Gross | Bed and breakfast - retail license<br>Must also purchase per room license under code 284.00  | *See Certification        | 1  |
| 479.00       | Flat  | Beer Brewing Manufacturing   | *See Certification        | City requires occupational license to be obtained however no fee is due. |
| 337.00       | Gross | Bill paying service  | *See Certification        | 1  |
| 336.00       | Gross | Billiard / pool table (rental by hour)   | *See Certification        | 1  |
| 335.00       | Gross | Billboard  | *See Certification        | 1  |
| 286.00       | Units | Billiard table<br>Must provide number of tables  | *See Certification        | \$20 per table   |
| 24.00        | Gross | Billing agency   | *See Certification        | 1  |
| 338.00       | Units | Blood pressure monitors<br>Must provide number of monitors   | *See Certification        | \$20 per monitor   |
| 339.00       | Gross | Blue prints (sales)  | *See Certification        | 1  |
| 287.00       | Units | Boarding house - per room<br>Must also purchase retail license under code 288.00 if needed<br>Must provide number of sleeping rooms    | *See Certification        | \$2.00 for each sleeping room  |
| 288.00       | Gross | Boarding house - retail license<br>Must also purchase per room license under code 287.00   | *See Certification        | 1  |

| Internal No. | Type  | Classification/Business Description including Certification information | Certification Information | For Calculation Information See Schedule     |
|--------------|-------|---|---------------------------|--|
| 25.00        | Gross | Boat carrier – freight  | *See Certification        | 1  |
| 26.00        | Gross | Boat carrier – passengers   | *See Certification        | 1  |
| 27.00        | Gross | Boat dealer<br>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<br>Must provide number of machines           | *See Certification        | \$20 per machine                             |
| 344.00       | Flat  | Building material dealer – peddler                                      | *See Certification        | This license must be purchased at city hall. |
| 343.00       | Gross | Building material dealer – retail                                       | *See Certification        | 2  |
| 208.00       | Gross | Building material dealer - wholesale<br>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  |
| 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  |



| Internal No.  | Type  | Classification/Business Description including Certification information | Certification Information | For Calculation Information See Schedule |
|---|-------|---|---------------------------|--|
| <b>How to calculate the chain store license due:</b>  |       |   |                           |  |
| <p><b>Each operator must report their total number of stores wherever located.<br/>Find the range based on your total stores located wherever.<br/>Then report the number of stores located in the City of Covington, LA.<br/>Based on the range above then calculate the number of stores located in Covington by the fee indicated.</b></p> <p><b>Example: An operator who has 36 stores located wherever, 2 of which are located in Covington, would owe \$40.00 for their chain store license.</b></p> <p style="text-align: center;"><b>Must provide number of stores.</b></p> |       |   |                           |  |
| 475.00  | Units | Chain store - Not more than 10 stores                                   |                           | \$10.00 per store in city                |
| 475.01  | Units | Chain store - More than 10, but not more than 35 stores                 |                           | \$15.00 per store in city                |
| 475.02  | Units | Chain store - More than 35, but not more than 50 stores                 |                           | \$20.00 per store in city                |
| 475.03  | Units | Chain store - More than 50, but not more than 75 stores                 |                           | \$25.00 per store in city                |
| 475.04  | Units | Chain store - More than 75, but not more than 100 stores                |                           | \$30.00 per store in city                |
| 475.05  | Units | Chain store - More than 100, but not more than 125 stores               |                           | \$50.00 per store in city                |
| 475.06  | Units | Chain store - More than 125, but not more than 150 stores               |                           | \$100.00 per store in city               |
| 475.07  | Units | Chain store - More than 150, but not more than 175 stores               |                           | \$150.00 per store in city               |
| 475.08  | Units | Chain store - More than 175, but not more than 200 stores               |                           | \$200.00 per store in city               |
| 475.09  | Units | Chain store - More than 200, but not more than 225 stores               |                           | \$250.00 per store in city               |
| 475.10  | Units | Chain store - More than 225, but not more than 250 stores               |                           | \$300.00 per store in city               |
| 475.11  | Units | Chain store - More than 250, but not more than 275 stores               |                           | \$350.00 per store in city               |
| 475.12  | Units | Chain store - More than 275, but not more than 300 stores               |                           | \$400.00 per store in city               |
| 475.13  | Units | Chain store - More than 300, but not more than 400 stores               |                           | \$450.00 per store in city               |
| 475.14  | Units | Chain store - More than 400, but not more than 500 stores               |                           | \$500.00 per store in city               |
| 475.15  | Units | Chain store - More than 500 stores                                      |                           | \$550.00 per store in city               |
| 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  |

| Internal No. | Type  | Classification/Business Description including Certification information       | Certification Information | For Calculation Information See Schedule |
|--------------|-------|---|---------------------------|--|
| 264.00       | Gross | Chiropodist   | *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 <b>Must provide number of machines</b>                           | *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  |
| 349.00       | Gross | Coin counting kiosk   | *See Certification        | 1  |
| 292.00       | Units | Coin - operated amusement device <b>Must provide number of devices</b>        | *See Certification        | \$50 per device                          |
| 293.00       | Units | Coin - operated amusement device <b>Must provide number of devices</b>        | *See Certification        | \$20 per device                          |
| 49.00        | Gross | Coin - operated laundry   | *See Certification        | 1  |
| 350.00       | Units | Coin - operated TV <b>Must provide number of televisions</b>                  | *See Certification        | \$20 per TV                              |
| 50.00        | Gross | Cold storage plant  | *See Certification        | 1  |
| 51.00        | Gross | Collection agency (non – commission basis. For commission- basis, see 351.00) | *See Certification        | 1  |
| 351.00       | Gross | Collection agency (commission – basis. For non- commission basis, see 51.00)  | *See Certification        | 4  |
| 53.00        | Gross | Commercial reporting or rating agencies                                       | *See Certification        | 1  |
| 352.00       | Gross | Commercial artist   | *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  |
| 500.00       | Gross | Computer Programming/SAAS, hosting, design, networking R.S. 47:359(L)         | *See Certification        | B  |
| 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 <b>Maximum License \$750.00</b>                                    | *See Certification        | 2  |
| 478.00       | Flat  | Contractor Registration-not physically located in the City                    |                           | \$50.00                                  |

| <b>Internal No.</b> | <b>Type</b> | <b>Classification/Business Description including Certification information</b> | <b>Certification Information</b> | <b>For Calculation Information See Schedule</b> |
|---------------------|-------------|--|----------------------------------|---|
| <b>357.00</b>       | Gross       | Convention promotion consultant  | *See Certification               | 1   |
| <b>56.00</b>        | Gross       | Copy service   | *See Certification               | 1   |
| <b>358.00</b>       | Gross       | Copy systems   | *See Certification               | 1   |
| <b>359.00</b>       | Gross       | Cotton commissions   | *See Certification               | 4   |
| <b>236.00</b>       | Gross       | Cotton compress business   | *See Certification               | 4   |
| <b>237.00</b>       | Gross       | Cotton factor business   | *See Certification               | 4   |
| <b>238.00</b>       | Gross       | Cotton future brokerage  | *See Certification               | 4   |
| <b>246.00</b>       | Gross       | Cotton pickeries   | *See Certification               | 4   |
| <b>266.00</b>       | Gross       | Counseling service   | *See Certification               | B   |
| <b>360.00</b>       | Gross       | Court reporter   | *See Certification               | 1   |
| <b>57.00</b>        | Gross       | Crating service  | *See Certification               | 1   |
| <b>58.00</b>        | Gross       | Credit bureau  | *See Certification               | 1   |
| <b>361.00</b>       | Gross       | Crop dusting   | *See Certification               | 1   |
| <b>59.00</b>        | Gross       | Custodial service  | *See Certification               | 1   |
| <b>60.00</b>        | Gross       | Dance hall   | *See Certification               | 1   |
| <b>61.00</b>        | Gross       | Day care center  | *See Certification               | 1   |
| <b>362.00</b>       | Gross       | Dealer in stocks and bonds   | *See Certification               | 4   |
| <b>363.00</b>       | Gross       | Debt adjuster  | *See Certification               | 1   |
| <b>62.00</b>        | Gross       | Decorator  | *See Certification               | 1   |
| <b>63.00</b>        | Gross       | Deep sea salvage   | *See Certification               | 1   |
| <b>64.00</b>        | Gross       | Delivery service   | *See Certification               | 1   |
| <b>267.00</b>       | Gross       | Dentist  | *See Certification               | B   |
| <b>65.00</b>        | Gross       | Detective agency   | *See Certification               | 1   |
| <b>364.00</b>       | Gross       | Developer (property / real estate)   | *See Certification               | B   |
| <b>365.00</b>       | Gross       | Directional drilling service   | *See Certification               | 1   |
| <b>66.00</b>        | Gross       | Dispatcher   | *See Certification               | 1   |
| <b>369.00</b>       | Gross       | Distributor of electricity   | *See Certification               | 5   |
| <b>370.00</b>       | Gross       | Distributor of gas   | *See Certification               | 5   |
| <b>371.00</b>       | Gross       | Distributor of water   | *See Certification               | 5   |
| <b>367.00</b>       | Gross       | Distributor / light heat or power  | *See Certification               | 5   |

| Internal No. | Type  | Classification/Business Description including Certification information  | Certification Information | For Calculation Information See Schedule |
|--------------|-------|--|---------------------------|--|
| 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<br>Must provide number of tables                           | *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                                 |
| 378.00       | Units | Electric phonograph (juke box)<br>Must provide number of machines        | *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)<br>Must provide number of boards | *See Certification        | \$20 per board                           |
| 381.00       | Units | Electronic video bingo<br>Must provide number of machines                | *See Certification        | \$50 per machine                         |
| 455.00       | Units | Electronic video device<br>Must provide number of machines               | *See Certification        | \$50 per machine                         |
| 382.00       | Units | Electronic video game<br>Must provide number of machines                 | *See Certification        | \$50 per machine                         |
| 393.00       | Units | Electronic video golf<br>Must provide number of machines                 | *See Certification        | \$50 per machine                         |
| 380.00       | Units | Electronic video poker<br>Must provide number of machines                | *See Certification        | \$50 per machine                         |
| 75.00        | Gross | Electroplating service   | *See Certification        | 1  |
| 76.00        | Gross | Elevator repair business   | *See Certification        | 1  |

| Internal No. | Type  | Classification/Business Description including Certification information | Certification Information | For Calculation Information See Schedule |
|--------------|-------|---|---------------------------|--|
| 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)<br>Must provide number of machines           | *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  |
| 84.00        | Gross | Firing range  | *See Certification        | 1  |
| 85.00        | Gross | Flea market participant   | *See Certification        | 1  |
| 295.00       | Units | Foosball table<br>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  |

| Internal No. | Type  | Classification/Business Description including Certification information  | Certification Information | For Calculation Information See Schedule     |
|--------------|-------|--|---------------------------|--|
| 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<br>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        | This license must be purchased at city hall. |
| 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<br>Must also purchase retail license under code 301.00 if needed<br>Must provide number of sleeping rooms | *See Certification        | \$2.00 for each sleeping room                |
| 301.00       | Gross | Hotel - retail license<br>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  |
| 476.00       | Flat  | Insurance Agent exempt   |                           | Exempt but license must be obtained          |
| 459.00       | Gross | Inventory service  | *See Certification        | 1  |
| 460.00       | Flat  | Investment banking   | *See Certification        | \$500.00                                     |

| Internal No. | Type  | Classification/Business Description including Certification information | Certification Information | For Calculation Information See Schedule     |
|--------------|-------|---|---------------------------|--|
| 461.00       | Gross | Investment counseling   | *See Certification        | 1  |
| 462.00       | Gross | Irrigation company  | *See Certification        | 1  |
| 302.00       | Flat  | Itinerant vendor  | *See Certification        | This license must be purchased at city hall. |
| 303.00       | Flat  | Itinerant vendor - seafood/produce                                      | *See Certification        | This license must be purchased at city hall. |
| 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<br>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<br>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  |
| 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  |

| Internal No. | Type  | Classification/Business Description including Certification information | Certification Information | For Calculation Information See Schedule |
|--------------|-------|---|---------------------------|--|
| 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<br>Must provide number of machines          | *See Certification        | \$20 per machine                         |
| 470.00       | Units | Mechanical ride (kiddie)<br>Must provide number of machines             | *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<br>Must provide number of merry – go - rounds        | *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<br>Maximum License \$800.00                 | *See Certification        | 1  |
| 120.00       | Gross | Mobile home dealer - wholesale<br>Maximum License \$800.00              | *See Certification        | 1  |
| 121.00       | Gross | Mobile home park<br>Maximum License \$800.00                            | *See Certification        | 1  |
| 122.00       | Gross | Mobile home rental<br>Maximum License \$800.00                          | *See Certification        | 1  |
| 123.00       | Gross | Mobile home repairs<br>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  |



| Internal No. | Type  | Classification/Business Description including Certification information   | Certification Information | For Calculation Information See Schedule                       |
|--------------|-------|---|---------------------------|--|
| 307.00       | Units | Motel - per room license<br>Must also purchase retail license under code 308.00 if needed<br>Must provide number of sleeping rooms      | *See Certification        | \$2.00 for each sleeping room                                  |
| 308.00       | Gross | Motel - retail license<br>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<br>Maximum License \$800.00   | *See Certification        | 1  |
| 215.00       | Gross | Motor vehicle dealer - wholesale<br>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  |
| 137.00       | Gross | Newspaper clipping service  | *See Certification        | 1  |
| 475.00       | Flat  | Non-Profit<br>Must provide proof of non-profit status   |                           | Exempt but license must be obtained                            |
| 138.00       | Gross | Nurse's registry  | *See Certification        | 1  |
| 324.00       | Units | Nursing home - per room license<br>Must also purchase Nursing Home - gross license code 323.00<br>Must provide number of sleeping rooms | *See Certification        | \$2.00 for each sleeping room plus amount based on total gross |
| 323.00       | Gross | Nursing home - gross –<br>Must also purchase Nursing Home per room license code 324.00  | *See Certification        | 1  |
| 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  |

| Internal No. | Type  | Classification/Business Description including Certification information  | Certification Information | For Calculation Information See Schedule     |
|--------------|-------|--|---------------------------|--|
| 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<br>Minimum License \$300.00   | *See Certification        | 1  |
| 309.00       | Flat  | Peddler  | *See Certification        | This license must be purchased at city hall. |
| 310.00       | Flat  | Peddler - produce  | *See Certification        | This license must be purchased at city hall. |
| 311.00       | Flat  | Peddler - seafood  | *See Certification        | This license must be purchased at city hall. |
| 412.00       | Gross | Pest control   | *See Certification        | 1  |
| 413.00       | Gross | Petroleum inspection   | *See Certification        | 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. | *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<br>Must provide number of machines   | *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  |

| Internal No. | Type  | Classification/Business Description including Certification information | Certification Information | For Calculation Information See Schedule |
|--------------|-------|---|---------------------------|--|
| 417.00       | Units | Pony ride (kiddie)<br>Must provide number of machines                   | *See Certification        | \$20 per machine                         |
| 313.00       | Units | Pool table<br>Must provide number of tables                             | *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<br>Must provide number of monitors                   | *See Certification        | \$20 per monitor                         |
| 422.00       | Gross | Quilting service  | *See Certification        | 1  |
| 477.00       | Flat  | Radio and TV Stations – exempt  |                           | Exempt but license must be obtained      |
| 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<br>Maximum License \$2,200.00                        | *See Certification        | 4  |
| 154.00       | Gross | Recreational beach  | *See Certification        | 1  |
| 155.00       | Gross | Recreational club   | *See Certification        | 1  |
| 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  |

| Internal No. | Type  | Classification/Business Description including Certification information  | Certification Information | For Calculation Information See Schedule |
|--------------|-------|--|---------------------------|--|
| 159.00       | Gross | Repairs business   | *See Certification        | 1  |
| 424.00       | Gross | Rescue service   | *See Certification        | 1  |
| 161.00       | Gross | Restaurant   | *See Certification        | 1  |
| 162.00       | Gross | Retail dealer fixed location other than motor vehicle  | *See Certification        | 1  |
| 426.00       | Gross | Retail dealer motor vehicles<br>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<br>Maximum 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<br>Must also purchase retail license under code 317.00 if needed<br>Must provide number of sleeping rooms | *See Certification        | \$2.00 for each sleeping room            |
| 317.00       | Gross | Rooming house - retail license<br>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  |
| 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  |

| Internal No. | Type  | Classification/Business Description including Certification information | Certification Information | For Calculation Information See Schedule |
|--------------|-------|---|---------------------------|--|
| 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<br><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)<br><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<br><b>Must provide number of machines</b>        | *See Certification        | \$20 per machine                         |
| 174.00       | Gross | Stable  | *See Certification        | 1  |
| 175.00       | Gross | Steam cleaning business   | *See Certification        | 1  |
| 176.00       | Gross | Steam pressing business   | *See Certification        | 1  |
| 443.00       | Gross | Steam / electric laundering business                                    | *See Certification        | 1  |
| 230.00       | Gross | Steamboat / steamship agency  | *See Certification        | 4  |
| 444.00       | Gross | Steamship agency  | *See Certification        | 4  |
| 445.00       | Gross | Stock or bond brokerage   | *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  |

| Internal No. | Type  | Classification/Business Description including Certification information | Certification Information | For Calculation Information See Schedule |
|--------------|-------|---|---------------------------|--|
| 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<br><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  |
| 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  |

| Internal No. | Type  | Classification/Business Description including Certification information    | Certification Information | For Calculation Information See Schedule     |
|--------------|-------|--|---------------------------|--|
| 197.00       | Gross | Undertaker   | *See Certification        | 1  |
| 256.00       | Gross | Utility company<br>(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)<br><b>Must provide number of machines</b>        | *See Certification        | \$50 per machine                             |
| 322.00       | Units | Video game<br><b>Must provide number of video games</b>                    | *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<br><b>Maximum License \$250.00</b>                   | *See Certification        | 2  |
| 221.00       | Gross | Wholesale dealer in merchandise - wholesale                                | *See Certification        | 2  |
| 223.00       | Gross | Wholesale dealer in services   | *See Certification        | 2  |
| 473.00       | Flat  | Wholesale Peddler  | *See Certification        | This license must be purchased at city hall. |
| 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 \$100.00

Table 1: Retail

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

### **Revised Statutes 47:354**



**Table 1.1: Gas/Motor Fuel Retail**

| <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**