



# Village of Elizabeth, Louisiana (1889) Occupational License Fee Schedule

including [General Information/FAQs](#)



## Thank you for doing business in the Village of Elizabeth.

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

### How to file:

- To remit payment: File online at [www.bizlicenseonline.com](http://www.bizlicenseonline.com) or 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.





## **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	1
2.00	Gross	Abstractors and title company	1
327.00	Gross	Academy of music	1
258.00	Gross	Accountant	B
328.00	Gross	Admissions/cover fees	1
3.00	Gross	Advertising agency	1
329.00	Gross	Advisory service	1
278.00	Units	Air hockey table <b>Must provide number of hockey tables</b>	\$20 per hockey table
4.00	Gross	Air transportation	1
330.00	Gross	Aircraft dealers – retail	1
207.00	Gross	Aircraft dealers – wholesale	2
5.00	Gross	Ambulance service	1
279.00	Units	Amusement device – mechanical <b>Must provide number of devices</b>	\$50 per device
280.00	Units	Amusement device – mechanical <b>Must provide number of devices</b>	\$20 per device
6.00	Gross	Amusement hall	1
7.00	Gross	Amusement park	1
8.00	Gross	Answering service	1
281.00	Flat	Antique show	\$250
9.00	Gross	Appraiser	1
10.00	Gross	Archery range	1
259.00	Gross	Architect	B
11.00	Gross	Arena	1
12.00	Gross	Armored car service	1
282.00	Flat	Arts and crafts fair	\$250
260.00	Gross	Attorney at law	B
13.00	Gross	Auction barn	1
235.00	Gross	Auctioneer	4
332.00	Gross	Auditing bills / invoices	1
14.00	Gross	Auto auction	1
333.00	Gross	Auto club	1

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
15.00	Gross	Auto for hire	1
16.00	Gross	Auto title service	1
261.00	Gross	Bacteriologist	B
17.00	Gross	Bail bondsmen	1
18.00	Gross	Barbershop	1
19.00	Gross	Barge carrier - freight	1
20.00	Gross	Barge carrier - passengers	1
283.00	Flat	Baseball - professional	\$1,000
21.00	Gross	Baseball park	1
22.00	Gross	Bath house	1
23.00	Gross	Beauty salon	1
334.00	Gross	Beauty school	1
284.00	Units	Bed and breakfast - per room Must also purchase retail license under code 285.00 if needed Must provide number of sleeping rooms	\$2.00 for each sleeping room
285.00	Gross	Bed and breakfast - retail license Must also purchase per room license under code 284.00	1
337.00	Gross	Bill paying service	1
335.00	Gross	Billboard	1
336.00	Gross	Billiard / pool table (rental by hour)	1
286.00	Units	Billiard table Must provide number of tables	\$20 per table
24.00	Gross	Billing agency	1
338.00	Units	Blood pressure monitors Must provide number of monitors	\$20 per monitor
339.00	Gross	Blue prints (sales)	1
287.00	Units	Boarding house - per room Must also purchase retail license under code 288.00 if needed Must provide number of sleeping rooms	\$2.00 for each sleeping room
288.00	Gross	Boarding house - retail license Must also purchase per room license under code 287.00	1
25.00	Gross	Boat carrier - freight	1
26.00	Gross	Boat carrier - passengers	1
27.00	Gross	Boat dealer Maximum License \$800.00.	1
28.00	Gross	Boat landing	1
29.00	Gross	Boat launching	1

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
30.00	Gross	Boat marina	1
31.00	Gross	Boats - retail	1
32.00	Gross	Body piercing	1
33.00	Gross	Bonding company	1
34.00	Gross	Bondsman	1
340.00	Gross	Book binder	1
341.00	Gross	Booking agency	1
35.00	Gross	Bowling alley	1
289.00	Units	Bowling games – mechanical <b>Must provide number of machines</b>	\$20 per machine
343.00	Gross	Building material dealer - retail	2
208.00	Gross	Building material dealer - wholesale <b>Maximum License \$6,200.00</b>	2
36.00	Gross	Bus line	1
37.00	Gross	Business, professional, or instructional schools	1
38.00	Gross	Cable television business	1
39.00	Gross	Campground	1
40.00	Gross	Car wash	1
290.00	Flat	Carnival	\$250
41.00	Gross	Carpet cleaning business	1
42.00	Gross	Catering service <b>New businesses must supply a copy of Board Health Permit before license can be issued.</b>	1
248.00	Gross	Cellular telephone	5
345.00	Gross	Cellular telephone service provider (local exchange)	5
43.00	Gross	Cemetery	1
346.00	Gross	Charter bus service	1
347.00	Gross	Charter fishing / guide service	1
262.00	Gross	Chemical engineer	B
263.00	Gross	Chemist	B
44.00	Gross	Child care service	1
264.00	Gross	Chiropodist	B
45.00	Gross	Cigarette vending machines	1



Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
291.00	Flat	Circus	\$250
265.00	Gross	Civil engineer	B
348.00	Units	Claw machine <b>Must provide number of machines</b>	\$20 per machine
46.00	Gross	Cleaning service	1
47.00	Gross	Clothing store	1
48.00	Gross	Coffee house	1
292.00	Units	Coin - operated amusement device <b>Must provide number of devices</b>	\$50 per device
293.00	Units	Coin - operated amusement device <b>Must provide number of devices</b>	\$20 per device
49.00	Gross	Coin - operated laundry	1
350.00	Units	Coin - operated TV <b>Must provide number of televisions</b>	\$20 per TV
349.00	Gross	Coin counting kiosk	1
50.00	Gross	Cold storage plant	1
351.00	Gross	Collection agency (commission – basis. For non- commission basis, see 51.00)	4
51.00	Gross	Collection agency (non – commission basis. For commission-basis, see 351.00)	1
352.00	Gross	Commercial artist	1
53.00	Gross	Commercial reporting or rating agencies	1
353.00	Gross	Commission broker	4
52.00	Gross	Common carrier	1
54.00	Gross	Computer sales / service	1
500.00	Gross	Computer Programming/SAAS, hosting, design, networking R.S. 47:359(L)	B
294.00	Flat	Concert	\$250
55.00	Gross	Concession	1
354.00	Gross	Consultant	1
355.00	Gross	Consumer psychologist	B
356.00	Gross	Consumer service	1
209.00	Gross	Contractor <b>Maximum License \$750.00</b>	2
357.00	Gross	Convention promotion consultant	1
56.00	Gross	Copy service	1
358.00	Gross	Copy systems	1
359.00	Gross	Cotton commissions	4

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
236.00	Gross	Cotton compress business	4
237.00	Gross	Cotton factor business	4
238.00	Gross	Cotton future brokerage	4
246.00	Gross	Cotton pickeries	4
266.00	Gross	Counseling service	B
360.00	Gross	Court reporter	1
57.00	Gross	Crating service	1
58.00	Gross	Credit bureau	1
361.00	Gross	Crop dusting	1
59.00	Gross	Custodial service	1
60.00	Gross	Dance hall	1
61.00	Gross	Day care center	1
362.00	Gross	Dealer in stocks and bonds	4
363.00	Gross	Debt adjuster	1
62.00	Gross	Decorator	1
63.00	Gross	Deep sea salvage	1
64.00	Gross	Delivery service	1
267.00	Gross	Dentist	B
65.00	Gross	Detective agency	1
364.00	Gross	Developer (property / real estate)	B
365.00	Gross	Directional drilling service	1
66.00	Gross	Dispatcher	1
367.00	Gross	Distributor / light heat or power	5
369.00	Gross	Distributor of electricity	5
370.00	Gross	Distributor of gas	5
371.00	Gross	Distributor of water	5
268.00	Gross	Doctor	B
372.00	Gross	Document examiner	1
67.00	Gross	Dog grooming	1
68.00	Gross	Dog kennel	1

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
69.00	Gross	Dog training	1
373.00	Units	Domino tables <b>Must provide number of tables</b>	\$20 per Table
70.00	Gross	Drag strip	1
374.00	Gross	Draying	1
210.00	Gross	Drilling service	2
375.00	Gross	Driving range (golf)	1
71.00	Gross	Driving school	1
366.00	Gross	Driving service	1
376.00	Gross	Drug store / pharmacy	A
72.00	Gross	Dry cleaner	1
73.00	Gross	Dyeing	1
74.00	Gross	Eating establishment (Fixed location)	1
377.00	Flat	Eating establishment (No fixed location)	\$200.00
378.00	Units	Electric phonograph (juke box) <b>Must provide number of machines</b>	\$20 per machine
251.00	Gross	Electric utility	5
269.00	Gross	Electrical engineer	B
379.00	Units	Electronic dart board (coin - operated) <b>Must provide number of boards</b>	\$20 per board
381.00	Units	Electronic video bingo <b>Must provide number of machines</b>	\$50 per machine
455.00	Units	Electronic video device <b>Must provide number of machines</b>	\$50 per machine
382.00	Units	Electronic video game <b>Must provide number of machines</b>	\$50 per machine
393.00	Units	Electronic video golf <b>Must provide number of machines</b>	\$50 per machine
380.00	Units	Electronic video poker <b>Must provide number of machines</b>	\$50 per machine
75.00	Gross	Electroplating service	1
76.00	Gross	Elevator repair business	1
77.00	Gross	Elevator service business	1
383.00	Gross	Embroidery service	1
384.00	Gross	Employee screening	1
78.00	Gross	Employment agency	1
270.00	Gross	Engineer	B

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
79.00	Gross	Engraver	1
80.00	Gross	Escort service	1
81.00	Gross	Exhibition show	1
385.00	Units	Ferris wheel (kiddie ride) <b>Must provide number of machines</b>	\$20 per machine
82.00	Gross	Ferry boat	1
386.00	Gross	Figure salon	1
83.00	Gross	Film developing	1
387.00	Gross	Film production	1
252.00	Gross	Finance company	3
389.00	Gross	Financial management (commission - based)	4
388.00	Gross	Financial management (fee - based)	1
390.00	Gross	Finger printing and IDs	1
84.00	Gross	Firing range	1
85.00	Gross	Flea market participant	1
295.00	Units	Foosball table <b>Must provide number of tables</b>	\$20 per table
296.00	Flat	Football - professional	\$1,000
86.00	Gross	Fortune teller	1
87.00	Gross	Freezer locker	1
88.00	Gross	Freight transportation	1
89.00	Gross	Funeral director	1
90.00	Gross	Garage	1
91.00	Gross	Garbage collection	1
92.00	Gross	Gardening service	1
391.00	Gross	Geological service	1
392.00	Gross	Go cart course	1
93.00	Gross	Golf course	1
94.00	Gross	Golf practice range	1
239.00	Gross	Grain commission house	4
211.00	Gross	Grain elevator	2
297.00	Units	Grip test machine <b>Must provide number of machines</b>	\$20 per machine

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
95.00	Gross	Grocery store	1
298.00	Flat	Gun show	\$250
394.00	Gross	Hauling	1
299.00	Flat	Hawker	\$200
96.00	Gross	Health club	1
212.00	Gross	Heavy equipment dealer	2
395.00	Gross	Hi slide	1
97.00	Gross	Home health service	1
396.00	Flat	Horse show	\$250
98.00	Gross	Hospital (for profit)	1
300.00	Units	Hotel - per room license Must also purchase retail license under code 301.00 if needed Must provide number of sleeping rooms	\$2.00 for each sleeping room
301.00	Gross	Hotel - retail license Must also purchase per room license under code 300.00.	1
213.00	Gross	House moving	2
399.00	Gross	Hypnotism	1
456.00	Gross	Information service	1
457.00	Gross	Inspection & testing	1
458.00	Gross	Instructional school	1
99.00	Gross	Insurance adjuster	1
459.00	Gross	Inventory service	1
460.00	Flat	Investment banking	\$500.00
461.00	Gross	Investment counseling	1
462.00	Gross	Irrigation company	1
100.00	Gross	Janitorial service	1
101.00	Gross	Jeweler	1
102.00	Gross	Jewelry store	1
304.00	Units	Juke box Must provide number of juke boxes	\$20 per juke box
103.00	Gross	Junkyard	1
463.00	Gross	K - 9 training for dogs	1
305.00	Units	Kiddie rides Must provide number of kiddie rides	\$20 per kiddie rides

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
104.00	Gross	Laboratory	1
105.00	Gross	Landscaping service	1
106.00	Gross	Laundromat	1
107.00	Gross	Laundry	1
108.00	Gross	Lawn service	1
214.00	Gross	Leasing immovable property	2
109.00	Gross	Leasing movable property	1
464.00	Gross	Letter service	1
110.00	Gross	Limousine service	1
271.00	Gross	Lithographer	B
240.00	Gross	Livestock auction house	4
241.00	Gross	Livestock auctions	4
242.00	Gross	Lumber broker	4
465.00	Gross	Lump Sum contractor	2
111.00	Gross	Maid service	1
112.00	Gross	Mailing room	1
113.00	Gross	Mailing/packaging business	1
467.00	Gross	Management control (commission - based)	4
466.00	Gross	Management Control (fee - based)	1
114.00	Gross	Management training school	1
243.00	Gross	Manufacturers agent	4
468.00	Gross	Marine surveyor	1
115.00	Gross	Massage service	1
272.00	Gross	Mechanical engineer	B
469.00	Units	Mechanical hobby horse ride <b>Must provide number of machines</b>	\$20 per machine
470.00	Units	Mechanical ride (kiddie) <b>Must provide number of machines</b>	\$20 per machine
116.00	Gross	Medical transportation service	1
471.00	Flat	Menagerie	\$250.00
244.00	Gross	Merchandise broker	4
306.00	Units	Merry - go – round <b>Must provide number of merry – go - rounds</b>	\$20 per merry-go-round

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
117.00	Gross	Messenger service	1
400.00	Gross	Midwife	B
118.00	Gross	Miniature golf link	1
119.00	Gross	Mobile home dealer – retail Maximum License \$800.00	1
120.00	Gross	Mobile home dealer - wholesale Maximum License \$800.00	1
121.00	Gross	Mobile home park Maximum License \$800.00	1
122.00	Gross	Mobile home rental Maximum License \$800.00	1
123.00	Gross	Mobile home repairs Maximum License \$800.00	1
249.00	Gross	Mobile phone	5
401.00	Gross	Mobile phone (local telephone exchange service)	5
124.00	Gross	Modeling agency	1
402.00	Gross	Money Broker	4
403.00	Gross	Monitoring Service	1
125.00	Gross	Monogramming	1
225.00	Gross	Mortgage broker	4
224.00	Gross	Mortgage company	3
307.00	Units	Motel - per room license Must also purchase retail license under code 308.00 if needed Must provide number of sleeping rooms	\$2.00 for each sleeping room
308.00	Gross	Motel - retail license Must also purchase per room license under code 307.00.	1
126.00	Gross	Motor freight line	1
127.00	Gross	Motor vehicle carrier - freight	1
128.00	Gross	Motor vehicle carrier - passengers	1
129.00	Gross	Motor vehicle dealer - retail Maximum License \$800.00	1
215.00	Gross	Motor vehicle dealer - wholesale Maximum License \$250.00	2
130.00	Gross	Motor vehicle rentals	1
131.00	Gross	Motor vehicle repainting shop	1
132.00	Gross	Motor vehicle repair shop	1
133.00	Gross	Motor vehicle storage business	1
134.00	Gross	Movie theater	1

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
404.00	Gross	Moving & storage	1
135.00	Gross	Moving business	1
405.00	Flat	Museum (for profit)	\$250
136.00	Gross	Music school	1
250.00	Gross	Natural gas utility	5
137.00	Gross	Newspaper clipping service	1
138.00	Gross	Nurse's registry	1
323.00	Gross	Nursing home - gross – <b>Must also purchase Nursing Home per room license code 324.00</b>	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>	\$2.00 for each sleeping room plus amount based on total gross
273.00	Gross	Oculist	B
406.00	Gross	Office building rental	1
226.00	Gross	Oil and gas lease broker	4
407.00	Gross	Oil field service	1
216.00	Gross	Oil well service	2
408.00	Gross	Opera house	1
139.00	Gross	Operation of office building	1
140.00	Gross	Operator of coin vending machine	1
409.00	Gross	Operator of office building (commission - based)	4
274.00	Gross	Osteopath	B
247.00	Gross	Owners or lessees of toll bridges or ferries	4
141.00	Gross	Packing house for meat or fish	1
142.00	Gross	Packing service	1
143.00	Gross	Palm reading, psychic, etc.	1
410.00	Gross	Parcel keeping room	1
144.00	Gross	Parking lot	1
411.00	Gross	Patrol / security service	1
145.00	Gross	Pawn brokers <b>Minimum License \$300.00</b>	1
309.00	Flat	Peddler	\$200
412.00	Gross	Pest control	1



Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
413.00	Gross	Petroleum inspection	1
326.00	Gross	Pharmacy - Licensed by State of Louisiana Board of Pharmacy and 80% of gross revenues of business come from the filling of prescription drugs.	A
146.00	Gross	Photo lab	1
147.00	Gross	Photographer	1
275.00	Gross	Physician	B
312.00	Units	Pinball machine <b>Must provide number of machines</b>	\$50 per machine
414.00	Gross	Pipe inspection	1
415.00	Gross	Pipe line common carrier	1
416.00	Gross	Polygraph examiner	1
417.00	Units	Pony ride (kiddie) <b>Must provide number of machines</b>	\$20 per machine
313.00	Units	Pool table <b>Must provide number of tables</b>	\$20 per table
418.00	Gross	Pool table (rented by hour)	1
148.00	Gross	Postal service, private	1
419.00	Gross	Preventative maintenance	1
276.00	Gross	Printer	B
149.00	Gross	Private investigator	1
227.00	Gross	Produce broker	4
420.00	Gross	Product commission house	4
150.00	Gross	Professional school	1
314.00	Flat	Professional sports	\$1,000
421.00	Gross	Public scales	1
315.00	Units	Pulse rate monitor <b>Must provide number of monitors</b>	\$20 per monitor
422.00	Gross	Quilting service	1
151.00	Gross	Race track	1
152.00	Gross	Railroad carrier - freight	1
153.00	Gross	Railroad carrier - passengers	1
245.00	Gross	Real estate broker <b>Maximum License \$2,200.00</b>	4
154.00	Gross	Recreational beach	1
155.00	Gross	Recreational club	1

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

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

Internal No.	Type	Classification/Business Description including Certification information	For Calculation Information See Schedule
177.00	Gross	Storage business	1
178.00	Gross	Storage room or landing	1
232.00	Gross	Sugar broker	4
233.00	Gross	Sugar factory	4
179.00	Gross	Surety company	1
180.00	Gross	Swim club	1
181.00	Gross	Swimming pool service	1
182.00	Gross	Tattooing New businesses must supply a copy of Board Health Permit before license can be issued.	1
183.00	Gross	Taxicab service	1
184.00	Gross	Taxidermist	1
447.00	Gross	Telegram / wire service	1
253.00	Gross	Telegraph	5
448.00	Gross	Telephone (local exchange service)	5
254.00	Gross	Telephone business	5
320.00	Units	Television - coin-operated Must provide number of televisions	\$20 per television
449.00	Gross	Testing laboratory	1
450.00	Gross	Testing service	1
185.00	Gross	Theater	1
451.00	Gross	Theatrical booking agency	1
452.00	Gross	Tourist attraction	1
186.00	Gross	Tourist camp	1
187.00	Gross	Tow truck service	1
188.00	Gross	Towboat business	1
189.00	Gross	Trailer park	1
190.00	Gross	Transportation business	1
453.00	Gross	Trash / garbage pickup service	1
191.00	Gross	Travel agency	1
321.00	Flat	Traveling show	\$250
192.00	Gross	Tree service	1

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

## Calculation Information

### Schedule A - Professionals Drug/Pharmacy

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

### Schedule B – Professionals Other

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

Table 1: Retail

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

## Revised Statutes 47:354

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

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

**Revised Statutes 47:354.1**

**Table 2: Wholesale**

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

**Revised Statutes 47:355**



**Table 3: Lending**

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

**Revised Statutes 47:356**

**Table 4: Commission**

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

**Revised Statutes 47:357**

**Table 5: Public Utilities**

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

**Revised Statutes 47:358**