

# Village of Morganza (1332) Occupational License Fee Schedule

including General Information/FAQs



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

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

### How to file:

- To remit payment: Complete the Occupational License Application located at [www.avenuinsights.com](http://www.avenuinsights.com).

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

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

Be sure to enclose any required certifications with your payment.

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### For assistance:

Please contact an Avenu Associate:

**Email:**  
[businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)

**Toll Free Phone:** 800-556-7274

### Important facts to know when completing your business license:

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

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

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





## **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<br>Must provide number of hockey tables  | \$20 per hockey table                    |
| 4.00         | Gross | Air transportation  | 1  |
| 330.00       | Gross | Aircraft dealers - retail   | 1  |
| 207.00       | Gross | Aircraft dealers - wholesale  | 2  |
| 475.00       | Flat  | Alcohol - Beer License New businesses purchasing this license must supply copy of the State of Louisiana License before license can be issued.    | \$30                                     |
| 477.00       | Flat  | Alcohol - Liquor<br>New businesses purchasing this license must supply copy of the State of Louisiana License before license can be issued.       | \$300                                    |
| 476.00       | Flat  | Alcohol - Packaged Liquor New businesses purchasing this license must supply copy of the State of Louisiana License before license can be issued. | \$150                                    |
| 5.00         | Gross | Ambulance service   | 1  |
| 279.00       | Units | Amusement device – mechanical<br>Must provide number of devices   | \$50 per device                          |
| 280.00       | Units | Amusement device – mechanical<br>Must provide number of devices   | \$20 per device                          |
| 6.00         | Gross | Amusement hall  | 1  |
| 7.00         | Gross | Amusement park  | 1  |
| 8.00         | Gross | Answering service   | 1  |
| 281.00       | Flat  | Antique show  | \$250                                    |
| 9.00         | Gross | Appraiser   | 1  |
| 10.00        | Gross | Archery range   | 1  |
| 259.00       | Gross | Architect   | B  |
| 11.00        | Gross | Arena   | 1  |
| 12.00        | Gross | Armored car service   | 1  |
| 282.00       | Flat  | Arts and crafts fair  | \$250                                    |

| Internal No. | Type  | Classification/Business Description including Certification information   | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 260.00       | Gross | Attorney at law   | B  |
| 13.00        | Gross | Auction barn  | 1  |
| 235.00       | Gross | Auctioneer  | 4  |
| 332.00       | Gross | Auditing bills / invoices   | 1  |
| 14.00        | Gross | Auto auction  | 1  |
| 333.00       | Gross | Auto club   | 1  |
| 15.00        | Gross | Auto for hire   | 1  |
| 16.00        | Gross | Auto title service  | 1  |
| 261.00       | Gross | Bacteriologist  | B  |
| 17.00        | Gross | Bail bondsmen   | 1  |
| 18.00        | Gross | Barbershop  | 1  |
| 19.00        | Gross | Barge carrier - freight   | 1  |
| 20.00        | Gross | Barge carrier - passengers  | 1  |
| 283.00       | Flat  | Baseball - professional   | \$1,000                                  |
| 21.00        | Gross | Baseball park   | 1  |
| 22.00        | Gross | Bath house  | 1  |
| 23.00        | Gross | Beauty salon  | 1  |
| 334.00       | Gross | Beauty school   | 1  |
| 284.00       | Units | Bed and breakfast - per room<br>Must also purchase retail license under code 285.00 if needed.<br>Must provide number of sleeping rooms | \$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.  | 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  | \$20 per table                           |
| 24.00        | Gross | Billing agency  | 1  |
| 338.00       | Units | Blood pressure monitors   | \$20 per monitor                         |
| 339.00       | Gross | Blue prints (sales)   | 1  |
| 287.00       | Units | Boarding house - per room<br>Must also purchase retail license under code 288.00 if needed.<br>Must provide number of sleeping rooms    | \$2.00 for each sleeping room            |

| Internal No. | Type  | Classification/Business Description including Certification information                          | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 288.00       | Gross | Boarding house - retail license<br><b>Must also purchase per room license under code 287.00.</b> | 1  |
| 25.00        | Gross | Boat carrier - freight   | 1  |
| 26.00        | Gross | Boat carrier - passengers  | 1  |
| 27.00        | Gross | Boat dealer<br><b>Maximum License \$800.00.</b>  | 1  |
| 28.00        | Gross | Boat landing   | 1  |
| 29.00        | Gross | Boat launching   | 1  |
| 30.00        | Gross | Boat marina  | 1  |
| 31.00        | Gross | Boats - retail   | 1  |
| 32.00        | Gross | Body piercing<br><b>Must provide copy of Board Health Permit before license is issued.</b>       | 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<br><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<br><b>Maximum License \$6,200.00</b>                        | 2  |
| 36.00        | Gross | Bus line   | 1  |
| 37.00        | Gross | Business, professional, or instructional schools   | 1  |
| 38.00        | Gross | Cable television business  | 1  |
| 39.00        | Gross | Campground   | 1  |
| 40.00        | Gross | Car wash   | 1  |
| 290.00       | Flat  | Carnival   | \$250                                    |
| 41.00        | Gross | Carpet cleaning business   | 1  |
| 42.00        | Gross | Catering service   | 1  |
| 248.00       | Gross | Cellular telephone   | 5  |
| 345.00       | Gross | Cellular telephone service provider (local exchange)   | 5  |
| 43.00        | Gross | Cemetery   | 1  |
| 346.00       | Gross | Charter bus service  | 1  |



| Internal No. | Type  | Classification/Business Description including Certification information      | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 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 | Chiroprapist   | B  |
| 45.00        | Gross | Cigarette vending machines   | 1  |
| 291.00       | Flat  | Circus   | \$250                                    |
| 265.00       | Gross | Civil engineer   | B  |
| 348.00       | Units | Claw machine<br>Must provide number of machines                              | \$20 per machine                         |
| 46.00        | Gross | Cleaning service   | 1  |
| 47.00        | Gross | Clothing store   | 1  |
| 48.00        | Gross | Coffee house   | 1  |
| 292.00       | Units | Coin - operated amusement device<br>Must provide number of devices           | \$50 per device                          |
| 293.00       | Units | Coin - operated amusement device<br>Must provide number of devices           | \$20 per device                          |
| 49.00        | Gross | Coin - operated laundry  | 1  |
| 350.00       | Units | Coin - operated TV<br>Must provide number of televisions                     | \$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                       | B  |
| 294.00       | Flat  | Concert  | \$250                                    |
| 55.00        | Gross | Concession   | 1  |
| 354.00       | Gross | Consultant   | 1  |
| 355.00       | Gross | Consumer psychologist  | B  |

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

| Internal No. | Type  | Classification/Business Description including Certification information         | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 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  |
| 69.00        | Gross | Dog training  | 1  |
| 373.00       | Units | Domino tables<br><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)<br><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)<br><b>Must provide number of boards</b> | \$20 per board                           |
| 381.00       | Units | Electronic video bingo<br><b>Must provide number of machines</b>                | \$50 per machine                         |
| 455.00       | Units | Electronic video device<br><b>Must provide number of machines</b>               | \$50 per machine                         |
| 382.00       | Units | Electronic video game<br><b>Must provide number of machines</b>                 | \$50 per machine                         |
| 393.00       | Units | Electronic video golf<br><b>Must provide number of machines</b>                 | \$50 per machine                         |

| Internal No. | Type  | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 380.00       | Units | Electronic video poker<br><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  |
| 79.00        | Gross | Engraver  | 1  |
| 80.00        | Gross | Escort service  | 1  |
| 81.00        | Gross | Exhibition show   | 1  |
| 385.00       | Units | Ferris wheel (kiddie ride)<br><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<br><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  |

| Internal No. | Type  | Classification/Business Description including Certification information                          | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 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<br><b>Must provide number of machines</b>                                      | \$20 per machine                         |
| 95.00        | Gross | Grocery store  | 1  |
| 298.00       | Flat  | Gun show   | \$250                                    |
| 394.00       | Gross | Hauling  | 1  |
| 299.00       | Flat  | Hawker   | \$200                                    |
| 96.00        | Gross | Health club  | 1  |
| 212.00       | Gross | Heavy equipment dealer   | 2  |
| 395.00       | Gross | Hi slide   | 1  |
| 97.00        | Gross | Home health service  | 1  |
| 396.00       | Flat  | Horse show   | \$250                                    |
| 98.00        | Gross | Hospital (for profit)  | 1  |
| 300.00       | Units | Hotel - per room license<br><b>Must also purchase retail license under code 301.00 if needed</b> | \$2.00 for each sleeping room            |
| 301.00       | Gross | Hotel - retail license<br><b>Must also purchase per room license under code 300.00.</b>          | 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                                 |

| Internal No. | Type  | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 461.00       | Gross | Investment counseling   | 1  |
| 462.00       | Gross | Irrigation company  | 1  |
| 302.00       | Flat  | Itinerant vendor  | \$200                                    |
| 303.00       | Flat  | Itinerant vendor - seafood/produce                                      | \$100                                    |
| 100.00       | Gross | Janitorial service  | 1  |
| 101.00       | Gross | Jeweler   | 1  |
| 102.00       | Gross | Jewelry store   | 1  |
| 304.00       | Units | Juke box<br>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<br>Must provide number of kiddie rides                     | \$20 per kiddie rides                    |
| 104.00       | Gross | Laboratory  | 1  |
| 105.00       | Gross | Landscaping service   | 1  |
| 106.00       | Gross | Laundromat  | 1  |
| 107.00       | Gross | Laundry   | 1  |
| 108.00       | Gross | Lawn service  | 1  |
| 214.00       | Gross | Leasing immovable property  | 2  |
| 109.00       | Gross | Leasing movable property  | 1  |
| 464.00       | Gross | Letter service  | 1  |
| 110.00       | Gross | Limousine service   | 1  |
| 271.00       | Gross | Lithographer  | B  |
| 240.00       | Gross | Livestock auction house   | 4  |
| 241.00       | Gross | Livestock auctions  | 4  |
| 242.00       | Gross | Lumber broker   | 4  |
| 465.00       | Gross | Lump Sum contractor   | 2  |
| 111.00       | Gross | Maid service  | 1  |
| 112.00       | Gross | Mailing room  | 1  |
| 113.00       | Gross | Mailing/packaging business  | 1  |
| 467.00       | Gross | Management control (commission - based)                                 | 4  |

| Internal No. | Type  | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 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<br>Must provide number of machines          | \$20 per machine                         |
| 470.00       | Units | Mechanical ride (kiddie)<br>Must provide number of machines             | \$20 per machine                         |
| 116.00       | Gross | Medical transportation service  | 1  |
| 471.00       | Flat  | Menagerie   | \$250.00                                 |
| 244.00       | Gross | Merchandise broker  | 4  |
| 306.00       | Units | Merry - go - round<br>Must provide number of merry - go - round         | \$20 per merry-go-round                  |
| 117.00       | Gross | Messenger service   | 1  |
| 400.00       | Gross | Midwife   | B  |
| 118.00       | Gross | Miniature golf link   | 1  |
| 119.00       | Gross | Mobile home dealer - retail<br>Maximum License \$800.00                 | 1  |
| 120.00       | Gross | Mobile home dealer - wholesale<br>Maximum License \$800.00              | 1  |
| 121.00       | Gross | Mobile home park<br>Maximum License \$800.00                            | 1  |
| 122.00       | Gross | Mobile home rental<br>Maximum License \$800.00                          | 1  |
| 123.00       | Gross | Mobile home repairs<br>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  |

| Internal No. | Type  | Classification/Business Description including 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      | \$2.00 for each sleeping room                                  |
| 308.00       | Gross | Motel - retail license<br>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<br>Maximum License \$800.00   | 1  |
| 215.00       | Gross | Motor vehicle dealer - wholesale<br>Maximum License \$250.00  | 2  |
| 130.00       | Gross | Motor vehicle rentals   | 1  |
| 131.00       | Gross | Motor vehicle repainting shop   | 1  |
| 132.00       | Gross | Motor vehicle repair shop   | 1  |
| 133.00       | Gross | Motor vehicle storage business  | 1  |
| 134.00       | Gross | Movie theater   | 1  |
| 404.00       | Gross | Moving & storage  | 1  |
| 135.00       | Gross | Moving business   | 1  |
| 405.00       | Flat  | Museum (for profit)   | \$250  |
| 136.00       | Gross | Music school  | 1  |
| 250.00       | Gross | Natural gas utility   | 5  |
| 137.00       | Gross | Newspaper clipping service  | 1  |
| 138.00       | Gross | Nurse's registry  | 1  |
| 323.00       | Gross | Nursing home - gross –<br>Must also purchase Nursing Home per room license code 324.00  | 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 | \$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  |



| Internal No. | Type  | Classification/Business Description including Certification information  | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 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<br>Minimum License \$300.00   | 1  |
| 309.00       | Flat  | Peddler  | \$100                                    |
| 310.00       | Flat  | Peddler - produce  | \$100                                    |
| 311.00       | Flat  | Peddler - seafood  | \$100                                    |
| 412.00       | Gross | Pest control   | 1  |
| 413.00       | Gross | Petroleum inspection   | 1  |
| 326.00       | Gross | Pharmacy - Licensed by State of Louisiana Board of Pharmacy and 80% of gross revenues of business come from the filling of prescription drugs. | A  |
| 146.00       | Gross | Photo lab  | 1  |
| 147.00       | Gross | Photographer   | 1  |
| 275.00       | Gross | Physician  | B  |
| 312.00       | Units | Pinball machine<br>Must provide number of machines   | \$50 per machine                         |
| 414.00       | Gross | Pipe inspection  | 1  |
| 415.00       | Gross | Pipe line common carrier   | 1  |
| 416.00       | Gross | Polygraph examiner   | 1  |
| 417.00       | Units | Pony ride (kiddie)<br>Must provide number of machines  | \$20 per machine                         |
| 313.00       | Units | Pool table<br>Must provide number of tables  | \$20 per table                           |
| 418.00       | Gross | Pool table (rented by hour)  | 1  |

| Internal No. | Type  | Classification/Business Description including Certification information                                | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 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<br><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<br><b>Maximum License \$2,200.00</b>  | 4  |
| 154.00       | Gross | Recreational beach   | 1  |
| 155.00       | Gross | Recreational club  | 1  |
| 156.00       | Gross | Reducing salon   | 1  |
| 157.00       | Gross | Refrigerated locker  | 1  |
| 423.00       | Gross | Reminder service   | 1  |
| 228.00       | Gross | Rental management commission   | 4  |
| 217.00       | Gross | Renting immovable property   | 2  |
| 158.00       | Gross | Renting movable property – retail (For wholesale, see 218.00)  | 1  |
| 218.00       | Gross | Renting movable property – wholesale (For retail, see 158.00)  | 2  |
| 160.00       | Gross | Repairs  | 1  |
| 159.00       | Gross | Repairs business   | 1  |
| 424.00       | Gross | Rescue service   | 1  |
| 161.00       | Gross | Restaurant<br><b>New businesses must provide copy of Board Health Permit before license is issued.</b> | 1  |
| 162.00       | Gross | Retail dealer fixed location other than motor vehicle  | 1  |

| Internal No. | Type  | Classification/Business Description including Certification information  | For Calculation Information See Schedule |
|--------------|-------|--|--|
| 426.00       | Gross | Retail dealer motor vehicles<br>Maximum License \$800  | 1  |
| 425.00       | Flat  | Retail dealer no fixed location  | \$200                                    |
| 257.01       | Gross | Retail dealers in gasoline and motor fuel<br>Maximum Combined License \$6,200<br>Must also purchase code 162.00 Retail.                    | 1.1                                      |
| 219.00       | Gross | Retail sales to farmers  | 2  |
| 220.00       | Gross | Retail sales to institutions   | 2  |
| 427.00       | Gross | Rice dryer   | 1  |
| 163.00       | Gross | Riding academy   | 1  |
| 316.00       | Units | Rooming house - per room license<br>Must also purchase retail license under code 317.00 if needed<br>Must provide number of sleeping rooms | \$2.00 for each sleeping room            |
| 317.00       | Gross | Rooming house - retail license<br>Must also purchase per room license code 316.00  | 1  |
| 428.00       | Gross | Rug cleaning   | 1  |
| 430.00       | Gross | Sales of membership  | 1  |
| 431.00       | Gross | Sales of warranty  | 1  |
| 429.00       | Gross | Sales promotion  | 1  |
| 164.00       | Gross | Salvage yard   | 1  |
| 433.00       | Gross | School (instructional)   | 1  |
| 432.00       | Gross | School (proprietary)   | 1  |
| 165.00       | Gross | School private   | 1  |
| 166.00       | Gross | Security business  | 1  |
| 167.00       | Gross | Self - defense training  | 1  |
| 434.00       | Gross | Selling cemetery plots   | 1  |
| 168.00       | Gross | Service business   | 1  |
| 435.00       | Gross | Service to elevators   | 1  |
| 437.00       | Gross | Ship chandler  | 1  |
| 222.00       | Gross | Shipbuilders   | 2  |
| 169.00       | Gross | Shoe shine parlor/stand  | 1  |
| 438.00       | Units | Shooting gallery, mechanical<br>Must provide number of machines  | \$20 per machine                         |
| 474.00       | Gross | Shooting range / gallery   | 1  |
| 170.00       | Gross | Sightseeing tours  | 1  |

| Internal No. | Type  | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 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)<br><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<br><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  |
| 177.00       | Gross | Storage business  | 1  |
| 178.00       | Gross | Storage room or landing   | 1  |
| 232.00       | Gross | Sugar broker  | 4  |
| 233.00       | Gross | Sugar factory   | 4  |
| 179.00       | Gross | Surety company  | 1  |
| 180.00       | Gross | Swim club   | 1  |
| 181.00       | Gross | Swimming pool service   | 1  |
| 182.00       | Gross | Tattooing   | 1  |
| 183.00       | Gross | Taxicab service   | 1  |
| 184.00       | Gross | Taxidermist   | 1  |
| 447.00       | Gross | Telegram / wire service   | 1  |

| Internal No. | Type  | Classification/Business Description including Certification information | For Calculation Information See Schedule |
|--------------|-------|---|--|
| 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<br><b>Must provide number of televisions</b> | \$20 per television                      |
| 449.00       | Gross | Testing laboratory  | 1  |
| 450.00       | Gross | Testing service   | 1  |
| 185.00       | Gross | Theater   | 1  |
| 451.00       | Gross | Theatrical booking agency   | 1  |
| 452.00       | Gross | Tourist attraction  | 1  |
| 186.00       | Gross | Tourist camp  | 1  |
| 187.00       | Gross | Tow truck service   | 1  |
| 188.00       | Gross | Towboat business  | 1  |
| 189.00       | Gross | Trailer park  | 1  |
| 190.00       | Gross | Transportation business   | 1  |
| 453.00       | Gross | Trash / garbage pickup service  | 1  |
| 191.00       | Gross | Travel agency   | 1  |
| 321.00       | Flat  | Traveling show  | \$250                                    |
| 192.00       | Gross | Tree service  | 1  |
| 193.00       | Gross | Truck escort service  | 1  |
| 194.00       | Gross | Truck wash  | 1  |
| 195.00       | Gross | Trucking business   | 1  |
| 196.00       | Gross | Tugboat business  | 1  |
| 446.00       | Gross | TV cable service  | 1  |
| 197.00       | Gross | Undertaker  | 1  |
| 256.00       | Gross | Utility company (For electric, see 251.00. For natural gas, see 250.00) | 5  |
| 198.00       | Gross | Vehicle escort service  | 1  |
| 199.00       | Gross | Vending machine operator  | 1  |
| 277.00       | Gross | Veterinarian  | B  |
| 454.00       | Gross | Viatical settlement provider  | 1  |

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

## Calculation Information

### Schedule A - Professionals Drug/Pharmacy

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

### Schedule B – Professionals Other

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