



**JOSEPH P. LOPINTO, III**  
**SHERIFF AND EX-OFFICIO TAX COLLECTOR**  
**BUREAU OF REVENUE AND TAXATION**

**Disclaimer:** The information on this website is provided as a courtesy to assist taxpayers and dealers pertaining to Jefferson Parish occupational license taxes. While a reasonable effort has been made to ensure that the content is accurate, we do not warrant that the information reported is error free or complete, or that this site will always be available for use. The reported information should not be interpreted as a regulation or policy of Sheriff Lopinto's Bureau of Revenue and Taxation. The application of the reported exemptions and exclusions to your particular circumstances, and your qualification for any such exemptions and exclusions, may depend upon state regulations and jurisprudence (case law) not reported on this website. The mere availability of an exemption or exclusion does not necessarily mean that you qualify for the benefits of it. We encourage taxpayers and dealers to review applicable statutes and ordinances, and to consult with a private tax professional, in determining the taxability of a particular transaction.

**Listing of Exemptions, Special Provisions, Caps, or Deductions enacted through the 2022 Regular Legislative Session**

Louisiana Revised Statute	Description of Exemption, Special Provision, Cap, or Deduction	Is Exemption/Special Provision/Cap/Deduction Applicable To Jefferson Parish Occupational License Tax?
<a href="#">3:3673</a>	Producer selling direct to consumer not subject to permit fees, license tax or fee, or inspection fees; inspection; time for sale	Yes
<a href="#">40.940.52</a>	Commercial fishermen (no additional permits)	Yes
<a href="#">47:342.(3)(b)</a>	Fabricators	Yes
<a href="#">47:342(7)</a>	Real Estate Broker (cap)	Yes
<a href="#">47:346</a>	Vending/Weighing Machines (one license)	Yes
<a href="#">47:346</a>	Hotels/Motels (more than one license/location)	Yes
<a href="#">47:354(D)(1)</a>	Pawnbrokers (\$300 minimum)	Yes
<a href="#">47:354.1</a>	Retail dealer motor fuels (two tables)	Yes
<a href="#">47:354(D)(4)</a>	Dealers in mobile home sales, rentals, or mobile home repairs (cap)	Yes
<a href="#">47:355(B)</a>	Retail building material dealers (cap)	Yes
<a href="#">47:359 (I)</a>	Hotels/Motels/Nursing Homes (license per room)	Yes
<a href="#">47:359 (I)</a>	Nursing Homes (deduction)	Yes
<a href="#">47:359(K)</a>	Pharmacies ( <b>Effective 07/01/2005</b> )	Yes
<a href="#">47:359(L)</a>	Computer programming businesses ( <b>Effective 01/01/2023</b> )	Yes
<a href="#">47:360(A)</a>	Blind persons (exemption)	Yes
<a href="#">47:360(B)</a>	Louisiana Artists/Craftsmen (exemption)	Yes
<a href="#">47:360(C)</a>	Nonprofit Organizations (exemption)	Yes
<a href="#">47:360(D)</a>	Wholesale dealers in certain alcoholic beverages (exemption)	Yes
<a href="#">47:360(E)</a>	Agricultural/Horticultural Pursuits (exemption)	Yes
<a href="#">47:360(E)</a>	Banks and homesteads (exemption)	Yes
<a href="#">47:360(E)</a>	Broadcasters, Radio and Television (exemption)	Yes
<a href="#">47:360(E)</a>	Farmers cooperative (exemption)	Yes
<a href="#">47:360(E)</a>	Insurance companies (exemption)	Yes
<a href="#">47:360(E)</a>	Ministers (exemption)	Yes
<a href="#">47:360(E)</a>	Newspapers (exemption)	Yes
<a href="#">47:360(E)</a>	Sawmills (exemption)	Yes
<a href="#">47:360(E)</a>	Other Exempted Businesses	Yes
<a href="#">47:360(F)</a>	Manufacturers (exemption)	Yes
<a href="#">47:360(G)</a>	Disabled persons (exemption)	Yes



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<a href="#">47:361(A)</a>	Wholesale Dealers/Bulk Distributors of Motor Fuel (excise tax deduction)	Yes
<a href="#">47:361(B)</a>	Undertakers/Funeral Directors (deduction)	Yes
<a href="#">47:361(C)</a>	Stocks and bonds; interstate sales (deduction)	Yes
<a href="#">47:361(D)</a>	Boat dealers (deduction/cap)	Yes
<a href="#">47:361(D)</a>	Motor vehicle dealers (deduction/cap)	Yes
<a href="#">47:362(A)</a>	Contractors (maximum tax \$700.00 and special provision as per JP 35:182(A))	Yes
<a href="#">47:362(C)</a>	Lessors (special provision)	Yes
<a href="#">47:362(D)</a>	Railroads (special provision)	Yes

**Jefferson Parish Special Exemptions From Occupational License**

<b>Jeff Parish Code</b>	<b>Description of Exemption or Special Provision</b>	
<a href="#">Sec 35-180(h)</a>	Renting, leasing,licensing of immovable property is exempt from occupatioal license tax	Applies to owner of immovable property only.