
JOSEPH P. LOPINTO, III

**SHERIFF AND EX-OFFICIO TAX COLLECTOR
JEFFERSON PARISH, LOUISIANA**

Bureau of Revenue and Taxation

Application For

Sales/Use Tax
Occupational License
Tax Chain Store Tax
General Registration



GOVERNMENT BUILDING
200 Derbigny Street
Gretna, LA 70053
(504) 363-5710

Check List for New Business:

1. Complete a General Registration Application.
2. If business is a corporation, LLC, or LLP, organization must be in good standing with the LA Secretary of State.
3. If the business is located in the unincorporated area of Jefferson Parish, a zoning clearance issued by the Jefferson Parish Department of Inspection and Code Enforcement must be obtained. Zoning clearances may be obtained at the following locations:
 - 1221 Elmwood Park Blvd., Rm. 101, Jefferson, LA (504) 736-6957
 - 400 Maple Street, Harvey, LA (504) 364-3514
4. If the trade name of the business does not include your full legal name or the name of the corporation, LLC or LLP, a receipt indicating that the trade name of the business has been recorded with the Jefferson Parish Clerk of Court is required. The Clerk of Court requires a notarized affidavit and imposes a fee for recordation. Trade name recordation may be completed at the following Clerk of Court offices:
 - 1221 Elmwood Park Blvd., Rm. 603, Jefferson, LA (504) 736-6390
 - Gretna Courthouse, 2nd Floor, Ste. 2200 Gretna, LA (504) 364-2943
5. If applicable, the appropriate license tax due. Checks should be made payable to Joseph Lopinto, Sheriff and Tax Collector.
6. Incomplete applications will not be accepted. You may mail your completed application, along with the proper documents and remittance referenced above, to the Jefferson Parish Sheriff's Office Bureau of Revenue and Taxation, P.O. Box 248, Gretna, LA 70054-0248 or you may visit one of our offices below:
 - Gretna Courthouse, 200 Derbigny St., 1st Floor, Suite 1200, Gretna, LA
 - 1233 Westbank Expressway, Bldg. B., 4th Floor, Room 423, Harvey, LA

Applicants should consult with the following governmental agencies for additional regulatory requirements that may apply:

LA Department of Revenue
LA Alcohol Beverage Control Board
Jefferson Parish Health Unit
Jefferson Parish Zoning Department
Internal Revenue Service

LINE INSTRUCTIONS

Please review these instructions carefully. Failure to complete **all** applicable lines will delay the processing of this application, the assigning of your tax number, and the issuance of the applicable certificates and licenses.

WHO MUST FILE

The purpose of this booklet is to present summary information regarding local sales/use, occupational license, and chain store tax liabilities and filing requirements. For legal clarification, refer to Title 47 of the Louisiana Revised Statutes and Chapter 35 of the Jefferson Parish Code of Ordinances.

Each person pursuing any trade, profession, vocation, calling, or business should complete this form.

Each person is required to keep reasonable records. Separate records are required for each place of business. Exempted businesses and associations are not required to complete Schedule A.

1. Month, day and year of application – Self-explanatory.

2. A. SALES & USE TAX

Any individual, firm, corporation, trust, co-partnership, joint venture, association, in this state, city or parish, municipality, district or other political subdivision thereof is required to file and remit appropriate sales taxes by the twentieth (20th) day following the close of each reporting period of any of the following transactions which are taxable under the Sales and Use Tax Statutes and Local Ordinances.

- The sales of tangible personal property at retail;
- the use, consumption, distribution, or storage for use or consumption of any tangible personal property;
- the lease or rental of any item or article of tangible personal property; and
- the sale of services: these include the furnishing of rooms by hotels, the sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of the privilege of access to amusement, entertainment, athletic or recreational facilities; the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing or overprinting; the furnishing of laundry cleaning pressing and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; and the furnishing of repairs to tangible personal property.

Any person that leases or rents tangible personal property, that furnishes taxable services, that holds property for resale, that maintains a business location, or that solicits orders or that otherwise operates through full-time or part-time resident or nonresident salesmen or agents is required to obtain a sales tax certificate, collect the proper taxes from customers, and file returns with the collector. Dealers selling property or services or leasing and renting property must file returns for each tax period, including those for which they have no taxable revenues to report.

A person who purchases, imports or receives property and services subject to tax or who is the lessee or rentee of tangible personal property, on which vendors did not collect the proper taxes, is himself liable for the payment of taxes directly to the collector. Persons whose only sales or use tax liabilities consist of taxes due on their own purchases must be registered.

All new sales and use tax accounts are registered to file on a monthly basis.

B. OCCUPATIONAL LICENSE TAX

Each person pursuing any trade, profession, vocation, calling or business is required to file.

An occupational license for a business operated during the preceding year is deemed delinquent if the application is not filed prior to March 1 the year due. An occupational license for a business NOT operated the preceding year is deemed delinquent if application is not filed prior to the fortieth (40) day following the open date of the business.

C. CHAIN STORE TAX

A chain store tax is imposed on retail businesses having multiple locations whose goods, wares, merchandise or commodities of every description whatsoever are sold or offered for sale at retail under the same general management, supervision, ownership and control, and who are commonly recognized as a member of a chain and as a branch store.

D. GENERAL REGISTRATION

Any business or association not subject to the taxes specified in A, B or C above must file an application

for general registration purposes. Such exempted businesses and associations are not required to complete Schedule A.

3. REASON FOR APPLYING

Mark the appropriate box to indicate the reason you are applying for a local account tax number.

- A. Started new business** – Mark this box if you are starting a new business and applying for a local tax account for the first time.
- B. Purchased ongoing business** – Mark this box if you purchased or came into possession of the assets of another business and enter the name(s) of the previous owner(s).
- C. Other (specify)** – Indicate if change in business structure, merger, or if acquired by gift, trust, etc.

4. Federal Employee ID Number - Enter your assigned Federal Employer Identification Number in the space provided. You are required by the Internal Revenue Service to obtain a Federal Employer Identification Number if you are a sole proprietor with at least one employee, your business is a partnership, corporation, LLC, LLP, or non-profit organization. Mark "None" if you do not have an assigned number. Please obtain a number from your local IRS office and provide this number to the Bureau of Revenue and Taxation.

5. LA Sales Tax Number – Self-explanatory (If you have none, check the box).

6. Local Tax Number – Self explanatory (If you have none, check the box).

- 7. A. Taxpayer/Legal Name** – The person(s) or corporation under whose name this business is to be registered. Enter a name followed by your designation indicating the type of business entity:
- Inc., Corp., Co., Ltd. – designators for corporations
 - LLC – designator for Limited Liability Companies
 - LP – designator for Limited Partnership
 - LLP – designator for Limited Liability Partnership

All applicants must attach a copy of their driver's license or state issued identification card.

B. Trade name of business - The name under which this business will operate. Enter the 10-digit business telephone number.

If the trade name of the business is not the same as the taxpayer/legal name of the business, an affidavit stating the owner(s) will operate (trade name) at (location) must be submitted to the Jefferson Parish Clerk of Court. The Clerk of Court charges a fee for this service and will issue a Recordation Certificate which must accompany the return of this application. If your full legal name or corporate name is used in the trade name, recordation is not necessary.

- 8. A. Business location** – Enter the complete physical address including street, city, state, and zip code in which your business is geographically located regardless of where you receive your mail. Do not use a P.O. Box number or General Delivery, private mail boxes, or rented mini-storage units.

A clearance slip **is necessary** on all new businesses, new buildings, any existing buildings, or changes of address within the unincorporated area of Jefferson Parish. This clearance slip must be obtained from the Department of Inspections and Code Enforcement (see addresses below) to determine if the zoning will permit the operation of your business. Code Enforcement charges a fee for the issuance of a clearance slip.

EAST BANK
Department of Inspections and Code Enforcement
1221 Elmwood Park Boulevard, Room 101, Jefferson LA
(504) 736-6957

WEST BANK
Department of Inspections and Code Enforcement
400 Maple Street, Harvey LA
(504) 364-3514

B. Mailing address - Enter the address where all tax forms, correspondence, and other related communications are to be mailed without exception.

C. Web site address - Enter the web site address of the business.

D. Location of accounting records – Indicate if accounting records are located at the business location or mailing address. If other, enter the complete physical address including street, city, state, and zip code.

9. Type of organization - Check only one. Legal entities sanctioned by state law must be registered and be in good standing with the LA Secretary of State. Legal entities operating under a trade name other than the legal name must record the trade name.

Identify the type of governmental agency (parish, municipality, school district, etc.).

Non-profits must conform to IRS regulations for determining a non-profit organization. Indicate if organized for religious, scientific, humane, fraternal, or other purpose. Attach a copy of the IRS ruling supporting non-profit status.

10. Sole owner/individual – If you are a sole proprietor (individual) requesting an account, enter your full name, social security number, home address, and your 10-digit telephone number. Attach copy of valid photo I.D.

11. Corporations, partnerships, LLC, LLP, LP - Enter the name(s), social security number(s), home address(es) and telephone number(s) of **all** officers, members, managers, and partners. Attach additional sheets if needed to complete this information.

12. Contact Person - Enter the name, title, email address, and 10-digit telephone number of the person responsible for the sales and/or license tax return.

13. Agent for service of process – The person responsible for accepting legal notices on behalf of the legal entity that apply to due process requirements.

14. Date business started/acquired at this location - Self-explanatory.

15. Number of business locations in Jefferson Parish – Self-explanatory

16. Number of retail business locations nationwide (including this location) - Required for chain store tax purposes. Indicate the total number of retail locations nationwide, including the location for which this application is being submitted, that are under the same general management, supervision, ownership and control. If number is greater than one (1) a chain store tax is due. Refer to Schedule A, line 25 for calculation.

17. A. Nature of business - Describe the kind of business that will be conducted at this location. If necessary, a separate attachment may be submitted. The description must be in detail as shown in the following examples:

- Trade: State the type of sale and principal line of goods sold. i.e. retail women's clothing, wholesale

petroleum-bulk station, retail hardware, manufacturer's representative for oil machinery, etc.

- **Manufacturing:** State type of establishment operated and the principal products manufactured. Briefly, describe the manufacturing process indicating if an automated or manual process or a combination of both is employed.
- **Contract Construction:** State whether a general contractor and type of work normally performed, i.e. general contractor, electrical subcontractor, etc.
- **Other:** State exact type of business operated; i.e. farm, labor union, motion picture theater, real estate agent, rental of coin-operated vending machines, investment club, advertising agency, trust, etc.
- **Government -** State type of governmental organization or relationship to such entity.
- **Non-Profit -** State whether organized for religious, charitable, scientific, literary, education or humane purposes and the state principal activity; i.e. charitable organization hospital, educational school for the blind, etc. A Photocopy of the letter issued by the Internal Revenue Service granting tax-exempt status under section 501(c) or Photocopy of the charter certificate issued by the LA Secretary of State indicating that articles of incorporation have been registered in the Non-Profit Corporations Book must be submitted with the application to support non-profit status.

B. NAICS Code – From the NAICS code listing on pages 4 through 6, select the business listing that best describes your primary business activity or profession at this location. Enter the corresponding six-digit NAICS Code on line 17.B of the application.

C. Does the business activity include the sale of food or beverages – If yes, applicant must comply with the requirements of the Jefferson Parish Board of Health.

Schedule A OCCUPATIONAL LICENSE INSTRUCTIONS Instructions for Lines 18 through 30

For businesses whose licenses are based on gross receipts, a separate schedule must be submitted for each location. If license is based on a flat rate fee, location addresses, if applicable, must be shown on a separate sheet. This license is not transferable. If a previously licensed business changes owners, it is considered a new business and licensed as such.

18. A. Business opened between December 2 and December 31 - If business opened between December 2 and December 31 enter gross receipts on line 20 and this amount represents the taxable gross. Refer to the appropriate tax table for amount due and enter on line 22.

B. Business opened less than thirty (30) days - If business has been established less than thirty (30) days, enter on line 23 the minimum amount that applies to your type of business as determined from the rate schedule. If the business was opened on July 1 or thereafter, and license is based upon gross receipts, commissions, or sales, enter on line 22 one-half of the minimum fee. You will be billed later for the balance due.

19. Business opened for more than thirty (30) days - If business has been established for more than thirty (30) days, determine gross receipts for the first thirty (30) days of operation, subtract allowable deductions, if any, for the first thirty (30) days of operation (description of which must be furnished for verification purposes). Multiply the balance of these amounts by the number of months, or major fraction thereof remaining in the

year. This amount represents the taxable gross. Refer to the appropriate tax table for amount due and enter on line 22.

20. Business opened during previous calendar year - If business opened during the previous year, determine gross receipts for the remainder of the previous year, subtract amount of allowable deductions, if any (description of which must be furnished for verification purposes). Divide the balance of these amounts by the number of days in operation (including week-ends and holidays). Multiply this figure by three hundred sixty five (365) and this amount represents the taxable gross. Refer to the appropriate tax table for amount due and enter on line 22.

21. Business opened on or prior to January 1 of the previous year - If business opened on or prior to January 1 of the previous year, determine gross receipts for all of the previous year, subtract allowable deductions, (description of which must be furnished for verification purposes). The remainder represents the taxable gross. Refer to the appropriate tax table for amount due and enter on line 22.

22. To determine your table number or rate, refer to the alphabetical listings of business classifications. Select the table or rate next to your business and enter it in the space provided on this line.

Refer to this table and take the amount of taxable sales shown on Line 18, 19, 20, or 21 to determine the license tax/rate due. Enter this amount in the space provided on line 22.

- Example 1: Towing service is Table 1. Using Table 1 and the taxable gross is \$23,000.00; the license fee would be \$50.00.
- Example 2: Attorney's gross receipts are \$200,000.00. License fee would be \$200.00 (200,00.00x0.1%). Minimum license fee is \$50.00

Underpayments will be billed for tax, interest, and penalty. Overpayments will be refunded.

23. Mechanical or electronic amusement machines or devices. Those businesses engaged in operating any coin-operated mechanical or electronic amusement device, (i.e. video games, merry-go-rounds, mechanical hobby horses, juke boxes, pool tables, domino tables) are subject to the license tax for each such machine or device.

Item	Number	Fee	Total for This Item
Pool Tables	3 pool tables	\$15.00ea	\$45.00
Video Games	2 games	\$50.00ea	\$100.00

24. Chain store tax - Amount of chain store tax due as determined from the number of retail stores nationwide entered on line 16 and the appropriate rate listed in the Chain Store Tax Schedule on page 8.

- Example: If an operator of a total of 36 retail stores located in Texas, New York, Alabama, and Louisiana operates 5 retail stores in Jefferson Parish, the chain store tax would be computed as follows: the chain store tax schedule (pg. 8) indicates that the rate of tax on a chain of between 35 and 50 stores is \$20.00 per Jefferson Parish store.

25. Amount of tax due – Sum of lines 22, 23, and 24.

26. Penalty - Penalty is calculated at the rate of five (5%) percent of the tax due for each thirty (30) days, or fraction thereof, from the due date until the application is filed, but is limited to a total of 25%.

27. Interest - Interest is calculated at the rate of one (1%) percent per month of the tax due from the due date until the tax is paid.

28. Total amount due - Total of lines 26, 27, and 28. Your remittance should equal the amount shown on this line.

OCCUPATIONAL LICENSE

Alphabetical List of Businesses

Business Description	NAICS	Table No.	Basis for Tax	Business Description	NAICS	Table No.	Basis for Tax
Abstractor	541191	1	Gross Sales/Receipts	Commission Broker - Real Estate	531210	4	Gross Commissions
Academy of Music	611610	1	Gross Sales/Receipts	Commission Broker - Securities	523120	4	Gross Commissions
Accountants	541211	-	0.1% of Gross	Common Carrier	484121	1	Gross Sales/Receipts
Advertising Agency	541810	1	Gross Sales/Receipts	Computer Services - Design	541511	1	Gross Sales/Receipts
Advisory Service	541611	1	Gross Sales/Receipts	Computer Services - Hardware	541512	1	Gross Sales/Receipts
Air Hockey Table	713120	-	Flat Fee - \$15	Computer Services - Other	541519	1	Gross Sales/Receipts
Air Transportation - Freight	481112	1	Gross Sales/Receipts	Computer Services - Programming	541512	1	Gross Sales/Receipts
Air Transportation - Passenger	481111	1	Gross Sales/Receipts	Concession Stand	722213	1	Gross Sales/Receipts
Ambulance Service	621910	1	Gross Sales/Receipts	Consultants - Business	541611	1	Gross Sales/Receipts
Amusement Device, Mech	713120	-	Flat Fee - \$50	Consultants - Interior Decorator	541410	1	Gross Sales/Receipts
Amusement Hall	713110	1	Gross Sales/Receipts	Consultants - Medical Management	541611	1	Gross Sales/Receipts
Amusement Park	713110	1	Gross Sales/Receipts	Consulting Psychologist	621330	-	0.1% of Gross
Answering Service	561421	1	Gross Sales/Receipts	Contractor - Commercial	236210	2	Gross Sales/Receipts
Appraiser	531320	1	Gross Sales/Receipts	Contractor - Electrical	238210	2	Gross Sales/Receipts
Apprenticeship Training	611513	1	Gross Sales/Receipts	Contractor - Flooring	238330	2	Gross Sales/Receipts
Archery Range	713990	1	Gross Sales/Receipts	Contractor - Industrial	236210	2	Gross Sales/Receipts
Architects	541310	-	0.1% of Gross	Contractor - Masonry	238140	2	Gross Sales/Receipts
Arena	531120	1	Gross Sales/Receipts	Contractor - Mechanical/HVAC	238220	2	Gross Sales/Receipts
Armored Car Service	561613	1	Gross Sales/Receipts	Contractor - Oil & Gas	237120	2	Gross Sales/Receipts
Attorneys-At-Law	541110	-	0.1% of Gross	Contractor - Other Specialty	238910	2	Gross Sales/Receipts
Auction Barn	453998	1	Gross Sales/Receipts	Contractor - Painting/Wall Covering	238320	2	Gross Sales/Receipts
Auctioneer	561990	4	Gross Commissions	Contractor - Plumbing	238220	2	Gross Sales/Receipts
Auditing Freight Bills	541211	-	0.1% of Gross	Contractor - Residential	236115	2	Gross Sales/Receipts
Auto Auction	425120	1	Gross Sales/Receipts	Contractor - Roofing	238160	2	Gross Sales/Receipts
Auto Club	561599	1	Gross Sales/Receipts	Contractor - Siding	238170	2	Gross Sales/Receipts
Auto for Hire	485320	1	Gross Sales/Receipts	Copy Services	561439	1	Gross Sales/Receipts
Auto Title Service	541199	1	Gross Sales/Receipts	Courier Services	492110	1	Gross Sales/Receipts
Bacteriologists	621511	-	0.1% of Gross	Credit Bureaus	561450	1	Gross Sales/Receipts
Bagatelle Table	713120	-	Flat Fee - \$15	Credit Rating Agency	561450	1	Gross Sales/Receipts
Bail Bondsmen	812990	1	Gross Sales/Receipts	Crop Dusting	115112	1	Gross Sales/Receipts
Bar - Alcoholic Beverages	722410	1	Gross Sales/Receipts	Custodial Service	561720	1	Gross Sales/Receipts
Barber Shop	812111	1	Gross Sales/Receipts	Dance Hall	713990	1	Gross Sales/Receipts
Barge Line	483211	1	Gross Sales/Receipts	Dance Instruction	611610	1	Gross Sales/Receipts
Baseball Machine	713120	-	Flat Fee - \$50	Day Care Center - Adult	624120	1	Gross Sales/Receipts
Beauty Parlor for Dogs	812910	1	Gross Sales/Receipts	Day Care Center - Infant/Child	624410	1	Gross Sales/Receipts
Beauty Salon	812112	1	Gross Sales/Receipts	Dealer in Stock & Bonds	523120	4	Gross Commissions
Beauty School	611511	1	Gross Sales/Receipts	Debt Adjusters	561440	1	Gross Sales/Receipts
Bill Boards	541850	1	Gross Sales/Receipts	Decorator	541410	1	Gross Sales/Receipts
Billiard Table	713120	-	Flat Fee - \$15	Deep Sea Salvaging	488330	1	Gross Sales/Receipts
Billing Agency	541219	1	Gross Sales/Receipts	Dentists	621210	-	0.1% of Gross
Blood Pressure Monitors	812990	-	Flat Fee - \$50	Detective Agency	561611	1	Gross Sales/Receipts
Boat Carriers - Freight	483211	1	Gross Sales/Receipts	Dispatcher - Taxi	485310	1	Gross Sales/Receipts
Boat Carriers - Passengers	483212	1	Gross Sales/Receipts	Display Advertising	541850	-	Flat Fee - \$100
Boat Landing	713930	1	Gross Sales/Receipts	Distiller of Alcohol	312140	4	Gross Commissions
Boat Launching	713930	1	Gross Sales/Receipts	Distributor of Electricity	221122	5	Gross Sales/Receipts
Boat Mariner	713930	1	Gross Sales/Receipts	Distributor of Natural Gas	221210	5	Gross Sales/Receipts
Boats - Rental	532292	1	Gross Sales/Receipts	Distributor of Water	221310	5	Gross Sales/Receipts
Bonding Companies	812990	1	Gross Sales/Receipts	Dog Kennel or Grooming	812910	1	Gross Sales/Receipts
Book Binders	323121	1	Gross Sales/Receipts	Domino Tables	713120	-	Flat Fee - \$15
Booking Agency	711320	1	Gross Sales/Receipts	Drag Strip	711212	1	Gross Sales/Receipts
Bowling Alley	713950	1	Gross Sales/Receipts	Drilling/Svc. Oil Wells	213111	2	Gross Sales/Receipts
Bowling Alley, Coin Operated	713120	-	Flat Fee - \$15	Driving School	611692	1	Gross Sales/Receipts
Build. Materials - Wholesale	423390	2	Gross Sales/Receipts	Drycleaning	812310	1	Gross Sales/Receipts
Building Materials - Retail	444110	2	Gross Sales/Receipts	Drying Lumber	321999	1	Gross Sales/Receipts
Bus Line	458991	1	Gross Sales/Receipts	Dyeing	316110	1	Gross Sales/Receipts
Business Schools	611410	1	Gross Sales/Receipts	Electric Phonograph	713120	-	Flat Fee - \$15
Cable Television	517510	1	Gross Sales/Receipts	Electrical Engineers	541330	-	0.1% of Gross
Campgrounds	721211	1	Gross Sales/Receipts	Electro Plating Service	332813	1	Gross Sales/Receipts
Car Wash	811192	1	Gross Sales/Receipts	Employees Screening	541612	1	Gross Sales/Receipts
Carpet Cleaning	561740	1	Gross Sales/Receipts	Employment Agency	561310	1	Gross Sales/Receipts
Cash Advance Loans	522291	3	Amount of Loans	Engineers	541330	-	0.1% of Gross
Catering Service	722320	1	Gross Sales/Receipts	Engraver	339911	1	Gross Sales/Receipts
Cemeteries & Crematories	812220	1	Gross Sales/Receipts	Escort Service	812990	1	Gross Sales/Receipts
Chemical Engineers	541330	-	0.1% of Gross	Exhibition Show	512131	1	Gross Sales/Receipts
Chemists	541330	-	0.1% of Gross	Ferris Wheel	713120	-	Flat Fee - \$50
Child Care	624410	1	Gross Sales/Receipts	Ferry Service	483114	4	Gross Commissions
Chiropractor	621310	-	0.1% of Gross	Figure Salon	713940	1	Gross Sales/Receipts
Cigarette Vend. Machine	454210	1	Gross Sales/Receipts	Film Developing	812922	1	Gross Sales/Receipts
Circus	711190	-	Flat Fee - \$250	Film Production	512110	1	Gross Sales/Receipts
Civil Engineers	541330	-	0.1% of Gross	Finance Company	522291	3	Amount of Loans
Cleaning Service	561720	1	Gross Sales/Receipts	Financial Management	541611	1	Gross Sales/Receipts
Coffee Houses	722213	1	Gross Sales/Receipts	Finger Printing & ID's	561611	1	Gross Sales/Receipts
Coin Operated Laundry	812310	1	Gross Sales/Receipts	Firing Range	713990	1	Gross Sales/Receipts
Coin Operated TV's	713120	-	Flat Fee - \$50	Flea Market Participants	453310	1	Gross Sales/Receipts
Cold Storage	493120	1	Gross Sales/Receipts	Food Broker	541990	4	Gross Commissions
Collection Agency	561440	1	Gross Sales/Receipts	Foos Ball Game	713120	-	Flat Fee - \$15
Commercial Artist	541430	1	Gross Sales/Receipts	Freight Forwarding	488510	1	Gross Sales/Receipts
Commission Broker - Commodity	523140	4	Gross Commissions	Freight Transportation	484220	1	Gross Sales/Receipts
Commission Broker - Mortgage	522310	4	Gross Commissions	Funeral Director	812210	1	Gross Sales/Receipts
Commission Broker - Oil & Gas	523999	4	Gross Commissions	Garage - Parking	812930	1	Gross Sales/Receipts
Commission Broker - Other	524210	4	Gross Commissions	Garage - Repair	811111	1	Gross Sales/Receipts

Business Description	NAICS	Table No.	Basis for Tax	Business Description	NAICS	Table No.	Basis for Tax
Garden Service	561730	1	Gross Sales/Receipts	Nail Salon	812113	1	Gross Sales/Receipts
Geological Engineer	541330	-	0.1% of Gross	Niteclub - Alcoholic Beverages	722410	1	Gross Sales/Receipts
Geological Services - Exploration	213112	2	Gross Sales/Receipts	Nursing Home	623110	1	Gross Sales/Receipts
Go Cart	713120	-	Flat Fee - \$50	Office Building Rental (agent)	531110	4	Gross Commissions
Golf Computer Game	713120	-	Flat Fee - \$50	Office Building Rental (owner)	531110	1	Gross Sales/Receipts
Golf Course	713910	1	Gross Sales/Receipts	Oil & Gas Lease Broker	523999	4	Gross Commissions
Golf Instruction	611620	1	Gross Sales/Receipts	Opera house	711310	1	Gross Sales/Receipts
Golf Practice Range	713990	1	Gross Sales/Receipts	Operator of Office Bldgs	561110	1	Gross Rentals
Grain Commission House	541990	4	Gross Commissions	Osteopaths	621111	-	0.1% of Gross
Grain Elevator	493130	2	Gross Sales/Receipts	Packing & Crating Service	488991	1	Gross Sales/Receipts
Grip Test Machine	713120	-	Flat Fee - \$50	Packing House	488991	1	Gross Sales/Receipts
Hauling	562111	1	Gross Sales/Receipts	Parking Lot	812930	1	Gross Sales/Receipts
Health Studio / Health Club	713940	1	Gross Sales/Receipts	Pawn Broker	522298	1	Minimum Fee - \$300
Hi Slide	713110	1	Gross Sales/Receipts	Pest Control Services	561710	1	Gross Sales/Receipts
Horse Show	711310	1	Gross Sales/Receipts	Pet Crematorium	812220	1	Gross Sales/Receipts
Hospital - General Medical/Surgical	622110	1	Gross Sales/Receipts	Petroleum Inspection	541990	1	Gross Sales/Receipts
Hospital - Psychiatric	622210	1	Gross Sales/Receipts	Photo Lab	812921	1	Gross Sales/Receipts
Hospital - Specialty	622310	1	Gross Sales/Receipts	Photographer	711510	1	Gross Sales/Receipts
Hotel	721110	-	Flat Fee - \$2.00/rm	Physicians	621111	-	0.1% of Gross
House Moving	238990	2	Gross Sales/Receipts	Piano Instruction	611610	1	Gross Sales/Receipts
Information Service	519190	1	Gross Sales/Receipts	Pin Ball Machine	713120	-	Flat Fee - \$50
Inspection & Testing	541990	1	Gross Sales/Receipts	Pipe Inspection	541990	1	Gross Sales/Receipts
Instructional Schools	611410	1	Gross Sales/Receipts	Pipe Line Common Carrier	486910	1	Gross Sales/Receipts
Insurance Adjuster	524291	1	Gross Sales/Receipts	Pistols & Cartridges, Retail	451110	1	Gross Sales/Receipts
Inventory Service	561990	1	Gross Sales/Receipts	Polygraph Examiner	561611	1	Gross Sales/Receipts
Investment Banking	523110	-	Flat Fee - \$500	Pony Rides	713120	-	Flat Fee - \$50
Investment Counseling	523930	-	Gross Sales/Receipts	Poodle Parlor	812910	1	Gross Sales/Receipts
Iron Claw Machine	713120	-	Flat Fee - \$15	Pool Table	713120	-	Flat Fee - \$15
Irrigation Company	221310	1	Gross Sales/Receipts	Printers (services only)	323110	-	0.1% of Gross
Janitorial Services	561720	1	Gross Sales/Receipts	Printing Business	323112	1	Gross Sales/Receipts
Jeweler	339913	1	Gross Sales/Receipts	Private Banking House	522190	-	Flat Fee - \$500
Juke Box	713120	-	Flat Fee - \$15	Private Investigator	561611	1	Gross Sales/Receipts
K-9 Training for Dogs	812910	1	Gross Sales/Receipts	Private Postal Service	491110	1	Gross Sales/Receipts
Kiddie Ride	713120	-	Flat Fee - \$50	Private Swim Club	713990	1	Gross Sales/Receipts
Laboratories - Dental	339116	1	Gross Sales/Receipts	Produce Broker	541990	4	Gross Commissions
Laboratories - Diagnostic	621512	1	Gross Sales/Receipts	Product Commission House	541990	4	Gross Commissions
Laboratories - Medical	621511	1	Gross Sales/Receipts	Professional Schools	611310	1	Gross Sales/Receipts
Laboratories - Other	541380	1	Gross Sales/Receipts	Public Weigher	488490	1	Gross Sales/Receipts
Laboratories - Research & Develop.	541710	1	Gross Sales/Receipts	Pulse Rate Monitors	812990	-	Flat Fee - \$50
Landscaping Service	561730	1	Gross Sales/Receipts	Quilting, Service	314999	1	Gross Sales/Receipts
Launderette	812310	1	Gross Sales/Receipts	Race Track	711212	1	Gross Sales/Receipts
Laundry	812320	1	Gross Sales/Receipts	Railways	482111	1	Gross Sales/Receipts
Leasing Immovable Property (agent)	531110	4	Gross Commissions	Real Estate Broker	522310	4	Gross Commissions
Leasing Immovable Property (owner)	531110	2	Gross Sales/Receipts	Recording Studio	512240	1	Gross Sales/Receipts
Leasing Movable Property	532299	1	Gross Sales/Receipts	Recreational Beach	713990	1	Gross Sales/Receipts
Letter Service	561410	1	Gross Sales/Receipts	Reducing Salon	713940	1	Gross Sales/Receipts
Limousine Service	485320	1	Gross Sales/Receipts	Refrigerated Lockers	493120	1	Gross Sales/Receipts
Lithographers	323110	-	0.1% of Gross	Reminder Service	812990	1	Gross Sales/Receipts
Livestock Auctions	424590	4	Gross Commissions	Renting Immovable Property (agent)	531110	4	Gross Commissions
Lounge - Cocktail	722410	1	Gross Sales/Receipts	Renting Immovable Property (owner)	531110	2	Gross Sales/Receipts
Lumber Broker	541990	4	Gross Commissions	Renting Movable Property	532299	1	Gross Sales/Receipts
Mailing & Composing Room	541860	1	Gross Sales/Receipts	Repairs - Automotive	811111	1	Gross Sales/Receipts
Management Control	541611	1	Gross Sales/Receipts	Repairs - Computer & Office Equip.	811211	1	Gross Sales/Receipts
Management Training	611430	1	Gross Sales/Receipts	Repairs - Consumer Electronics	811212	1	Gross Sales/Receipts
Manufacturer's Agent	425120	4	Gross Commissions	Repairs - Other	811219	1	Gross Sales/Receipts
Marble Table	713120	-	Flat Fee - \$15	Rescue Service	621910	1	Gross Sales/Receipts
Marine Surveyors	541990	1	Gross Sales/Receipts	Restaurant - Fast Food	722211	1	Gross Sales/Receipts
Masseur	621399	1	Gross Sales/Receipts	Restaurant - Full Service	722110	1	Gross Sales/Receipts
Meat Cutting	445210	1	Gross Sales/Receipts	Restaurant - Limited Service	722211	1	Gross Sales/Receipts
Mechanical Amusement Device	713120	-	Flat Fee - \$50	Retail Dir. - Auto - New	441110	1	Gross Sales/Receipts
Mechanical Engineers	541330	-	0.1% of Gross	Retail Dir. - Auto - Used	441120	1	Gross Sales/Receipts
Mechanical Hobby Horses	713120	-	Flat Fee - \$50	Retail Dir. - Auto Parts	441310	1	Gross Sales/Receipts
Mechanical Ride	713120	-	Flat Fee - \$50	Retail Dir. - Beer, Wine, & Liquor Stores	445310	1	Gross Sales/Receipts
Mechanical Shoot. Gallery	713120	-	Flat Fee - \$50	Retail Dir. - Boats - New & Used	441222	1	Gross Sales/Receipts
Medical Transportation Svc	621910	1	Gross Sales/Receipts	Retail Dir. - Book Stores	451211	1	Gross Sales/Receipts
Menagerie	712130	-	Flat Fee - \$250	Retail Dir. - Building Materials	444190	1	Gross Sales/Receipts
Merchandise Broker	541990	4	Gross Commissions	Retail Dir. - Clothing & Accessories	448150	1	Gross Sales/Receipts
Merry Go Round	713120	-	Flat Fee - \$50	Retail Dir. - Concession	722213	1	Gross Sales/Receipts
Messenger Service	492210	1	Gross Sales/Receipts	Retail Dir. - Confectionary Stores	445292	1	Gross Sales/Receipts
Mid Wife	621399	-	0.1% of Gross	Retail Dir. - Convenience Stores	445120	1	Gross Sales/Receipts
Miniature Golf Links	713990	1	Gross Sales/Receipts	Retail Dir. - Department Stores	452111	1	Gross Sales/Receipts
Mobile Homes, Trlrs., Retail	453930	1	Gross Sales/Receipts	Retail Dir. - Door-to - Door	454390	1	Gross Sales/Receipts
Modeling Agency	711410	1	Gross Sales/Receipts	Retail Dir. - Florists	453110	1	Gross Sales/Receipts
Money Broker	523120	4	Gross Commissions	Retail Dir. - Furniture	442110	1	Gross Sales/Receipts
Monitor Service	561120	1	Gross Sales/Receipts	Retail Dir. - Gasoline Stations	447190	1	Gross Sales/Receipts
Mortgage Broker	522310	4	Gross Commissions	Retail Dir. - Gasoline/Convenience Stores	447110	1	Gross Sales/Receipts
Motel	721110	-	Flat Fee - \$2.00/rm	Retail Dir. - General Merchandise	452990	1	Gross Sales/Receipts
Motor Freight Line	484110	1	Gross Sales/Receipts	Retail Dir. - Grocery Stores	445110	1	Gross Sales/Receipts
Motor Veh. Dir., Wholesale	423110	2	Gross Sales/Receipts	Retail Dir. - Health & Personal Care Stores	446199	2	Gross Sales/Receipts
Motor Vehicle Carrier	488410	1	Gross Sales/Receipts	Retail Dir. - Hobby, Toy or Game Stores	451120	1	Gross Sales/Receipts
Motor Vehicle Dir., Retail	441110	1	Gross Sales/Receipts	Retail Dir. - Household Appliances	443111	1	Gross Sales/Receipts
Motor Vehicle Rentals	532111	1	Gross Sales/Receipts	Retail Dir. - Jewelry Stores	448310	1	Gross Sales/Receipts
Motor Vehicle Repainting	811121	1	Gross Sales/Receipts	Retail Dir. - Luggage & Leather Goods	448320	2	Gross Sales/Receipts
Motor Vehicle Repair	811111	1	Gross Sales/Receipts	Retail Dir. - Motor Fuels (Years 1991 - 2007)	454319	6	Gross Sales/Receipts
Motor Vehicle Storage	493190	1	Gross Sales/Receipts	Retail Dir. - Motor Fuels (Effective 1/01/2008)	454319	7	Gross Sales/Receipts
Movie Theatre	512131	1	Gross Sales/Receipts	Retail Dir. - Motorcycles & Other Vehicles	441221	1	Gross Sales/Receipts
Moving & Storage	484210	1	Gross Sales/Receipts	Retail Dir. - Musical Instruments & Supplies	451140	2	Gross Sales/Receipts
Museum	712110	-	Flat Fee - \$250	Retail Dir. - News Dealers & Newstands	451212	1	Gross Sales/Receipts

Business Description	NAICS	Table No.	Basis for Tax
Retail Dlr. - Nursery & Garden Center	444220	1	Gross Sales/Receipts
Retail Dlr. - Office Supplies	453210	1	Gross Sales/Receipts
Retail Dlr. - Other	453910	1	Gross Sales/Receipts
Retail Dlr. - Pet & Pet Supplies	453910	1	Gross Sales/Receipts
Retail Dlr. - Pharmacies & Drug Stores	446110	1	Gross Sales/Receipts
Retail Dlr. - Pre-recorded Tape, Disc, Records	451220	1	Gross Sales/Receipts
Retail Dlr. - Shoe Stores	448210	1	Gross Sales/Receipts
Retail Dlr. - Sporting Good Stores	451110	1	Gross Sales/Receipts
Retail Dlr. - Sporting Goods	451110	1	Gross Sales/Receipts
Retail Dlr. - Supermarkets	445110	1	Gross Sales/Receipts
Retail Dlr. - Tire Dealers	441320	1	Gross Sales/Receipts
Retail Dlr. - Tobacco Stores	453991	1	Gross Sales/Receipts
Retail Dlr. - Vending Machine Operators	454210	1	Gross Sales/Receipts
Retail Dlr. - Web/Internet Based	454111	1	Gross Sales/Receipts
Rice Dryer	115114	1	Gross Sales/Receipts
Riding Academy	611620	1	Gross Sales/Receipts
Rooming House	721310	-	Flat Fee - \$2.00/rm
Sales of Warranty	524128	1	Gross Sales/Receipts
Salvage Yard	423930	1	Gross Sales/Receipts
Schools, Proprietary	611110	1	Gross Sales/Receipts
Security Patrol Service	561612	1	Gross Sales/Receipts
Self Defense Service	561612	1	Gross Sales/Receipts
Selling Cemetery Lots	453998	1	Gross Sales/Receipts
Service Businesses	561611	1	Gross Sales/Receipts
Service to Elevators	811311	1	Gross Sales/Receipts
Ship Chandler	424990	1	Gross Sales/Receipts
Shipbuilders	336611	2	Gross Sales/Receipts
Shooting Gallery / Range	713990	1	Gross Sales/Receipts
Shooting Gallery, Mechanical	713120	-	Flat Fee - \$50
Shuffle Board	713120	-	Flat Fee - \$15
Sightseeing Tours	561520	1	Gross Sales/Receipts
Sign Painter	541890	1	Gross Sales/Receipts
Sitter Service	812990	1	Gross Sales/Receipts
Skating Rink	713940	1	Gross Sales/Receipts
Slaughter House	311611	4	Gross Commissions
Snooker Table	713120	-	Flat Fee - \$15
Soccer Machine - Mechanical	713120	-	Flat Fee - \$50
Space Walk	713120	-	Flat Fee - \$50
Speedway Game	713120	-	Flat Fee - \$50
Speedway Raceway	711212	1	Gross Sales/Receipts
Squeeze Machine	713120	-	Flat Fee - \$50
Stable	713990	1	Gross Sales/Receipts
Steam Cleaning - Real Property	561790	2	Gross Sales/Receipts
Steam Cleaning - Tangilbe Property	812320	1	Gross Sales/Receipts
Steam Dyeing	812320	1	Gross Sales/Receipts
Steam Laundering	812320	1	Gross Sales/Receipts
Steam Pressing	812320	1	Gross Sales/Receipts
Steamship Agency	532411	4	Gross Commissions
Stock & Bond Broker	523120	4	Gross Commissions
Stock & Bond Dealer	523120	4	Gross Commissions
Storage	493190	1	Gross Sales/Receipts
Sugar Broker	541990	4	Gross Commissions
Sugar Factors	541990	4	Gross Commissions
Surety Companies	524126	1	Gross Sales/Receipts
Swim Club, Private	713940	1	Gross Sales/Receipts
Swimming Instruction	611620	1	Gross Sales/Receipts
Swimming Pool Service	561790	1	Gross Sales/Receipts
Tanning Salon	812199	1	Gross Sales/Receipts
Tattooing	812199	1	Gross Sales/Receipts
Tavern - Alcoholic Beverages	722410	1	Gross Sales/Receipts
Taxicab	485310	1	Gross Sales/Receipts
Taxidermist	711510	1	Gross Sales/Receipts
Telephone - Cellular Services	517212	5	Gross Sales/Receipts
Telephone - Wired Services	517110	5	Gross Sales/Receipts
Temporary Labor/Staffing Services	561320	1	Gross Sales/Receipts
Theatre - Live Theatrical Production	711110	1	Gross Sales/Receipts
Theatrical Booking Agency	711320	1	Gross Sales/Receipts
Toll Bridges	488490	4	Gross Commissions
Tourist Attraction	712190	1	Gross Sales/Receipts
Tourist Courts	712110	-	Flat Fee - \$2.00/rm
Tow Boats	488330	1	Gross Sales/Receipts
Towing	488410	1	Gross Sales/Receipts
Trash/Garbage Pickup Service	462111	1	Gross Sales/Receipts
Travel Agency	561510	1	Gross Commissions
Traveling Show	711190	-	Flat Fee - \$250
Tree Cutting	561730	1	Gross Sales/Receipts
Trolleys - Commuter	485119	1	Gross Sales/Receipts
Trucking	484110	1	Gross Sales/Receipts
Tug Boats	488330	1	Gross Sales/Receipts
TV Cable Service	515210	1	Gross Sales/Receipts
Undertaker	812210	1	Gross Sales/Receipts
Vending Machine Operators	454210	1	Gross Sales/Receipts
Veterinarians	541940	-	0.1% of Gross
Video Games	713120	-	Flat Fee - \$50
Warehouse	493110	1	Gross Sales/Receipts
Washateria	812310	1	Gross Sales/Receipts
Washing - Truck & Auto	811192	1	Gross Sales/Receipts
Watchman Agency	561612	1	Gross Sales/Receipts

Business Description	NAICS	Table No.	Basis for Tax
Weighing Machines	811219	1	Gross Sales/Receipts
Whlse. Dlr. - Alcoholic Beverages	424820	2	Gross Sales/Receipts
Whlse. Dlr. - Paint, Varnish, & Supplies	424950	2	Gross Sales/Receipts
Whlse. Dlr. - Aircraft	441229	2	Gross Sales/Receipts
Whlse. Dlr. - Fruit & Vegetables	424480	2	Gross Sales/Receipts
Whlse. Dlr. - Motor Vehicles	423110	2	Gross Sales/Receipts
Whlse. Dlr. - Other Grocery Products	424490	2	Gross Sales/Receipts
Whlse. Dlr. - Other Nondurable Goods	424990	2	Gross Sales/Receipts
Whlse. Dlr. - Petroleum Bulk Terminals	424710	2	Gross Sales/Receipts
Whlse. Dlr. - Pistols, Cart., Guns	423910	2	Gross Sales/Receipts
Whlse. Dlr. - Tobacco & Tobacco Products	424940	2	Gross Sales/Receipts
Whlse. Dlr. - Motor Vehicle Parts/Supplies	423120	2	Gross Sales/Receipts
Whlse. Dlr. - Computers & Peripheral Equip.	423430	2	Gross Sales/Receipts
Whlse. Dlr. - Construction & Mining Equip.	423810	2	Gross Sales/Receipts
Whlse. Dlr. - Electronic Appliances	423610	2	Gross Sales/Receipts
Whlse. Dlr. - Fish & Seafood	424460	2	Gross Sales/Receipts
Whlse. Dlr. - Furniture	423210	2	Gross Sales/Receipts
Whlse. Dlr. - General Line Grocery	424410	2	Gross Sales/Receipts
Whlse. Dlr. - Jewelry & Precious Metals	423940	2	Gross Sales/Receipts
Whlse. Dlr. - Lumber/Millwork	423310	2	Gross Sales/Receipts
Whlse. Dlr. - Meat & Meat Products	424470	2	Gross Sales/Receipts
Whlse. Dlr. - Medical, Dental, Hospital Equip.	423450	2	Gross Sales/Receipts
Whlse. Dlr. - Office Equipment	423420	2	Gross Sales/Receipts
Whlse. Dlr. - Other Durable Goods	423990	2	Gross Sales/Receipts
Whlse. Dlr. - Photographic Equip./Supplies	423410	2	Gross Sales/Receipts
Whlse. Dlr. - Plumbing & Heating Equip.	423720	2	Gross Sales/Receipts
Whlse. Dlr. - Sporting & Recreational Goods	423910	2	Gross Sales/Receipts
Whlse. Dlr. - Toy & Hobby Goods	423920	2	Gross Sales/Receipts
Wired Music Service	515112	1	Gross Sales/Receipts
Wrecker Service	488410	1	Gross Sales/Receipts
Wrestling Match	711310	1	Gross Sales/Receipts

BUSINESS SUBJECT To SPECIAL PROVISIONS, CAPS, or DEDUCTIONS

	La. Revised Statute Citation
Electric Utilities (1 license)	47:358
Funeral Collection (deduction)	47:361(B)
Gasoline Tax (deduction)	47:361(A)
Hotels/Motels (license per room)	47:359(I)
Hotels/Motels (more than 1 license/loc.)	47:346
Mobile Home Dealers (cap)	47:354(D)(4)
Motor Vehicle Dealers (deduction/cap)	47:361(D)
Pawning Homes (deduction)	47:359(I)
Pawn Brokers (minimum)	47:354(D)(1)
Railroads (special provision)	47:362(D)
Real Estate Broker (cap)	47:342(7)
Retail Bldg. Material Dealers (cap)	47:355(B)
Stocks & Bonds, interstate (deduction)	47:361(C)
Vending/Weighing Machines (1 license)	47:346
Jefferson Parish Code Citation	
Contractors (maximum tax \$700)	35:182(A)

EXEMPTED BUSINESSES

Business	La. Revised Statute Citation
Editors & Publishers	47:360
Insurance Companies	47:362(E)
Retail Businesses with Gross Receipts of less than \$2500.00 per calendar year	47:354(B)
Wholesale Business with Gross Receipts of less than \$2500.00 per calendar year	47:355(B)

REVISED OCCUPATIONAL LICENSE TAX TABLES

TABLE 1 **RETAIL DEALERS**
R.S. 47:354

If the Gross Sales are As Much As	But Less Than	The Annual License Shall Be
\$ 0	\$ 50,000	\$ 50
50,000	75,000	60
75,000	100,000	90
100,000	150,000	120
150,000	200,000	180
200,000	250,000	250
250,000	300,000	300
300,000	400,000	360
400,000	500,000	500
500,000	600,000	650
600,000	750,000	800
750,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000		6,200

TABLE 2 **WHOLESALE DEALERS**
R.S. 47:355

If the Gross Sales are As Much As	But Less Than	The Annual License Shall Be
\$ 0	\$ 100,000	\$ 50
100,000	150,000	75
150,000	250,000	100
250,000	500,000	150
500,000	600,000	200
600,000	800,000	250
800,000	1,000,000	300
1,000,000	1,500,000	400
1,500,000	2,000,000	500
2,000,000	2,500,000	700
2,500,000	3,000,000	900
3,000,000	4,000,000	1,000
4,000,000	5,000,000	1,250
5,000,000	5,500,000	1,800
5,500,000	6,000,000	2,400
6,000,000	6,500,000	3,000
6,500,000	7,000,000	3,600
7,000,000	7,500,000	4,200
7,500,000	8,000,000	4,800
8,000,000	9,000,000	5,200
9,000,000	10,000,000	5,600
10,000,000	11,000,000	6,000
11,000,000	12,000,000	6,400
12,000,000	13,000,000	6,800
13,000,000	14,000,000	7,200
14,000,000		7,500

TABLE 3 **LENDING BUSINESSES**
R.S. 47:356

If the Gross Sales are As Much As	But Less Than	The Annual License Shall Be
\$ 0	\$ 250,000	\$ 50
250,000	500,000	100
500,000	750,000	150
750,000	1,000,000	200
1,000,000	1,250,000	250
1,250,000	1,500,000	300
1,500,000	1,750,000	350
1,750,000	2,000,000	400
2,000,000	2,250,000	450
2,250,000	2,500,000	500
2,500,000	3,000,000	550
3,000,000	3,500,000	600
3,500,000	4,000,000	650
4,000,000	4,500,000	700
4,500,000	5,000,000	750
5,000,000	5,500,000	800
5,500,000	6,000,000	850
6,000,000	6,500,000	900
6,500,000	7,000,000	950
7,000,000	7,500,000	1,000
7,500,000	8,000,000	1,050
8,000,000	8,500,000	1,100
8,500,000	9,000,000	1,150
9,000,000	9,500,000	1,200
9,500,000	10,000,000	1,250
10,000,000	11,000,000	1,350
11,000,000	12,000,000	1,450
12,000,000	13,000,000	1,550
13,000,000	14,000,000	1,650
14,000,000	15,000,000	1,750
15,000,000	16,000,000	1,850
16,000,000	17,000,000	1,950
17,000,000	18,000,000	2,050
18,000,000	19,000,000	2,150
19,000,000	20,000,000	2,250
20,000,000	25,000,000	2,500
25,000,000	30,000,000	3,000
30,000,000	35,000,000	3,500
35,000,000		3,700

TABLE 4 **COMMISSION/BROKERAGE AGENT**
AR.S. 47:357

If the Gross Sales are As Much As	But Less Than	The Annual License Shall Be
\$ 0	\$ 15,000	\$ 50
15,000	20,000	70
20,000	25,000	90
25,000	30,000	112
30,000	40,000	137
40,000	50,000	180
50,000	65,000	225
65,000	80,000	300
80,000	100,000	360
100,000	125,000	450
125,000	150,000	600
150,000	175,000	675
175,000	200,000	750
200,000	250,000	900
250,000	300,000	1,050
300,000	350,000	1,200
350,000	400,000	1,400
400,000	450,000	1,600
450,000	500,000	1,800
500,000	550,000	2,000
550,000	600,000	2,200
600,000	650,000	2,400
650,000	700,000	2,600
700,000	750,000	2,800
750,000	800,000	3,000
800,000	850,000	3,200
850,000	900,000	3,400
900,000	950,000	3,600
950,000		3,700

TABLE 5 **PUBLIC UTILITIES**
R.S. 47:358

If the Gross Sales are As Much As	But Less Than	The Annual License Shall Be
\$ 0	\$ 20,000	\$ 50
20,000	25,000	60
25,000	37,000	75
37,000	50,000	115
50,000	75,000	150
75,000	100,000	200
100,000	150,000	300
150,000	200,000	450
200,000	250,000	650
250,000	500,000	750
500,000	750,000	1,500
750,000	1,000,000	2,250
1,000,000	1,250,000	3,000
1,250,000	1,500,000	3,750
1,500,000	1,750,000	4,500
1,750,000	2,000,000	5,250
2,000,000	2,250,000	6,000
2,250,000	2,500,000	6,900
2,500,000		7,500

TABLE 6 **MOTOR FUEL DEALERS**
R.S. 47:354.1 Effective 1-1-08

If the Gallons Sold are As Much As	But Less Than	The Annual License Shall Be
\$ 0	\$ 55,000	\$ 50
55,000	85,000	60
85,000	110,000	90
110,000	165,000	120
165,000	225,000	180
225,000	275,000	250
275,000	325,000	300
325,000	450,000	360
450,000	550,000	500
550,000	650,000	650
650,000	825,000	800
825,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000		6,200

Motor Fuel Dealers – see reverse side for years prior to 2008.

TABLE 7 MOTOR FUEL DEALERS
 J.P. Code 35:174(a) To 12-31-07

If the Gross Sales are As Much As	But Less Than	The Annual License Shall Be
\$ 0	\$ 50,000	\$ 50
50,000	75,000	60
75,000	100,000	90
100,000	150,000	120
150,000	200,000	180
200,000	500,000	250
500,000	1,000,000	400
1,000,000	2,000,000	600
2,000,000	3,000,000	1,100
3,000,000	4,000,000	2,100
4,000,000	5,000,000	5,100
5,000,000		6,100

CHAIN STORE TAX SCHEDULE

J.P. Code 35:88

RETAIL STORES BELONGING TO A GROUP HAVING

(1) Not more than 10 stores	\$ 10.00 per store in Jefferson Parish
(2) More than 10, but less than 35 stores	\$ 15.00 per store in Jefferson Parish
(3) More than 35, but less than 50 stores	\$ 20.00 per store in Jefferson Parish
(4) More than 50, but less than 75 stores	\$ 25.00 per store in Jefferson Parish
(5) More than 75, but less than 100 stores	\$ 30.00 per store in Jefferson Parish
(6) More than 100, but less than 125 stores	\$ 50.00 per store in Jefferson Parish
(7) More than 125, but less than 150 stores	\$100.00 per store in Jefferson Parish
(8) More than 150, but less than 175 stores	\$150.00 per store in Jefferson Parish
(9) More than 175, but less than 200 stores	\$200.00 per store in Jefferson Parish
(10) More than 200, but less than 225 stores	\$250.00 per store in Jefferson Parish
(11) More than 225, but less than 250 stores	\$300.00 per store in Jefferson Parish
(12) More than 250, but less than 275 stores	\$350.00 per store in Jefferson Parish
(13) More than 275, but less than 300 stores	\$400.00 per store in Jefferson Parish
(14) More than 300, but less than 400 stores	\$450.00 per store in Jefferson Parish
(15) More than 400, but less than 500 stores	\$500.00 per store in Jefferson Parish
(16) More than 500 stores	\$550.00 per store in Jefferson Parish

Frequently Asked Questions Regarding Sales Tax

1. Does Jefferson Parish allow online filing of local tax returns?

Yes, taxpayers may file and pay sales/use tax returns, occupational license tax renewals, and property taxes online at www.jpso.com. Online filing is a safe, secure, and easy way to file tax returns. There is no charge to file online.

2. If I do not have any sales or purchases for a certain month, must I file a sales tax return?

Yes, if your filing status is monthly. A return is required to be filed even though you have no sales within Jefferson Parish. Please enter the number "0" in the appropriate fields.

3. When are sales taxes due and which date is used to determine if a return is paid on time?

The due date for all registered filers is the 1st of the month following the close of the calendar month of the reporting period. A return is considered delinquent after the 20th of the month following the close of the reporting period. If the 20th falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter. The U.S. postmark is used to determine if a return is paid on time.

4. Do I have to collect Jefferson Parish sales tax on labor?

Under certain circumstances, labor charges are taxable. Labor to fabricate or repair moveable property is taxable. Labor charges to construct or repair immovable or real property are not subject to Jefferson Parish sales tax.

5. Do businesses with Internet sales have to collect Jefferson Parish sales tax?

Internet sales are treated in the same manner as catalog sales for sales tax purposes. If the business has a presence in Jefferson Parish or delivers into Jefferson Parish in its own delivery vehicles, the sale is subject to Jefferson Parish sales tax.

6. Are the sales of services taxable?

Yes, the sales of certain services are taxable. See data contained in this booklet for additional information. Please be advised that services are taxable if performed in Jefferson Parish and subsequently delivered outside the jurisdiction.

7. Are non-profit organizations exempt from Jefferson Parish sales tax?

No. Non-profit organizations (including churches and religious organizations) are subject to local sales tax on their purchases.

8. Are there any exemptions from Jefferson Parish sales tax?

Yes, there are exemptions. Please consult LA R.S. 47:301 through 47:305 for specifics. Jefferson Parish sales tax is charged to those who are determined to be end users of tangible personal property. Those persons claiming an exemption from Jefferson Parish sales tax must provide a valid exemption certificate to support their claim. If you doubt the validity of the exemption certificate presented by a customer, please call the Bureau of Revenue and Taxation at (504) 376-2459.

9. As a dealer registered to collect and remit Jefferson Parish sales tax, am I allowed a credit or refund on advance local taxes that I pay on purchases for resale?

No, there is no provision in parish ordinance for an advance sales tax credit. You should present a signed photocopy of the Sales Tax Registration and Exemption Certificate (issued to dealers at the time of registration) to the vendor when purchasing items for resale and/or further processing.

10. What is use tax and how does it apply to my business?

Use tax applies to tangible personal property purchased for use, consumption, distribution, or storage in Jefferson Parish. Use tax is due only when sufficient Jefferson Parish sales tax has not been paid at the time of purchase. The purpose of the use tax is to ensure that all articles of tangible personal property used in this Parish are uniformly taxed, regardless of where the items may have been purchased. Situations in which local sales tax is frequently not paid include: (a) purchases from out-of-parish vendors or out-of-state vendors and, (b) items purchased for resale taken from inventory for use by the business. Report purchases of this nature on line 14 of the Jefferson Parish sales tax return.

11. What do I do if I owe taxes, but am unable to pay by the due date?

It is always best to submit your tax return by the due date. Any amount paid at the time of filing will reduce the amount of penalty and interest charges. The Bureau of Revenue and Taxation will bill you for the remaining amount of tax, penalty, and/or interest due.

12. What do I do to arrange to pay an outstanding sales/use/license tax liability?

Any business that would like to enter into an installment agreement to clear outstanding tax liabilities should contact the Bureau of Revenue and Taxation - Special Procedures and Enforcement Section at (504) 376-2459. If a taxpayer fails to arrange to clear the delinquency, the Bureau may include negligence penalties, file liens, or file suit to recover delinquent taxes. The Bureau of Revenue and Taxation is very willing to work with you in clearing outstanding tax liabilities. Please call our office for assistance.

13. How are taxpayers selected for audit?

Taxpayers may be selected for audit based on one or more of the following reasons: (a) not charging tax or incorrectly charging tax; (b) not accruing tax; (c) improper use of exemption certificates; (d) collecting and not remitting tax; (e) industry non-compliance problem; (f) tips from individuals and; (g) not registered for sales tax and/or occupational license tax.