

LATA Business Classifications  
Revised 2018

Business Classification	Tble	Basis of Tax	Revised Statue	Revised Statue	Revised Statue	Special Provisions			
						Min	Pro-rate	Max	Cap
Abstractors	1	Gross Sales	R.S.47:354 (B)(1)			\$ 50.00	Y	\$ 6,200.00	
Abstract and Title Company	1	Gross Sales	R.S.47:354 (B)(1)	R.S.47:354 (B)(46)		\$ 50.00	Y	\$ 6,200.00	
Academy of Music	1	Gross Sales	R.S.47:354 (B)(10)			\$ 50.00	Y	\$ 6,200.00	
Accountant		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Admission/Cover Fees	1	Gross Sales	R.S.47:354 (C)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Advertising Agency	1	Gross Sales	R.S.47:354 (B) (46)			\$ 50.00	Y	\$ 6,200.00	
Advisory Service	1	Gross Sales	R.S.47:354 (B) (46)			\$ 50.00	Y	\$ 6,200.00	
Air Hockey Table		Flat Fee \$20 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Air Transportation	1	Gross Sales	R.S.47:354 (B)(58)			\$ 50.00	Y	\$ 6,200.00	
Aircraft Dealer-Retail	1	Gross Sales	R.S.47:354 (C)	R.S. 47:361(D)		\$ 50.00	Y	\$ 6,200.00	\$ 800.00
Aircraft Dealer-Wholesale	2	Gross Sales	R.S.47:342 (12)	R.S.47:355	R.S. 47:361(D)	\$ 50.00	Y	\$ 7,500.00	\$ 250.00
Alcohol Distiller	4	Gross Commissions	R.S.47:357 (B) (6)			\$ 50.00	Y	\$ 3,700.00	
Ambulance Service	1	Gross Sales	R.S.47:354 (B)(3)			\$ 50.00	Y	\$ 6,200.00	
Amusement Device-Mechanical		Flat Fee \$20/50 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Amusement Hall	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Amusement Park	1	Gross Sales	R.S.47:354 (B)(4)			\$ 50.00	Y	\$ 6,200.00	
Answering Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Antique Show		Flat Fee \$250 (10 days)	R.S.47:359 (H)				N		
Appraiser	1	Gross Sales	R.S. 47:354 (B)(5)			\$ 50.00	Y	\$ 6,200.00	
Archery Range	1	Gross Sales	R.S.47:354 (B)(46)	R.S.47:354(B)(4)		\$ 50.00	Y	\$ 6,200.00	
Architect		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Arena	2	Gross Sales	R.S. 47:355 (B) (1)			\$ 50.00	Y	\$ 7,500.00	
Armored Car Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Arts & Crafts Show (For Profit)		Flat Fee \$250 (10 days)	R.S. 47:359(H)				N		
Attorney-At-Law		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Auction Barn/House	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Auctioneer	4	Gross Commissions	R.S.47:357(A)			\$ 50.00	Y	\$ 3,600.00	
Auditing Bills/Invoices	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Auto Auction-Wholesale	2	Gross Sales	R.S. 47:355 (A)	R.S. 47:361(D)		\$ 50.00	Y	\$ 6,200.00	\$ 250.00
Auto Club	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	

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Auto For Hire	1	Gross Sales	R.S.47:354 (B)(53)			\$ 50.00	Y	\$ 6,200.00	
Auto Title Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Automated CD Rental Kiosk	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Bacteriologist		0.1 % of Gross	R.S. 47:359(J)			50.00	N	2,000.00	2,000.00
Bail Bondsman	1	Gross Sales	R.S. 47:354 (B)(9)			\$ 50.00	Y	\$ 6,200.00	
Barbershop	1	Gross Sales	R.S.47:354 (B)(7)			\$ 50.00	Y	\$ 6,200.00	
Barge Line (Freight)	1	Gross Sales	R.S.47:354 (B)(8)			\$ 50.00	Y	\$ 6,200.00	
Barge Line (Passengers)	1	Gross Sales	R.S.47:354 (B)(8)			\$ 50.00	Y	\$ 6,200.00	
Bars/Lounges	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Baseball/Softball Park	1	Gross Sales	R.S.47:354 (B)(4)			\$ 50.00	Y	\$ 6,200.00	
Baseball Team (Professional)		Flat Fee \$1,000	R.S. 47:359(G)				N		
Beauty Salon	1	Gross Sales	R.S.47:354 (B)(7)			\$ 50.00	Y	\$ 6,200.00	
Beauty School	1	Gross Sales	R.S.47:354 (B)(10)			\$ 50.00	Y	\$ 6,200.00	
Bed & Breakfast (with Restaurant/Bar)	1	Flat Fee \$2 per room + Retail	R.S.47:354 (B)(44)	R.S. 47:359(I)	R.S.47:354(B)(42)	50.00	N	6,200.00	
Bed & Breakfast Only		Flat Fee \$2 per room	R.S. 47:359(I)				N		
Billboard	1	Gross Sales	R.S.47:354 (B)(28)			\$ 50.00	Y	\$ 6,200.00	
Bill Paying Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Billing Agency	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Blood Pressure Monitors		Flat Fee \$20 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Blue Prints (Sales)	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Boarding House Only		Flat Fee \$2 per room	R.S. 47:359(I)				Y		
Boarding House (with Restaurant/Bar)	1	Flat Fee \$2 per room + Retail	R.S.47:354 (B)(44)	R.S. 47:359(I)		50.00	Y	6,200.00	
Boat Carrier (Freight)	1	Gross Sales	R.S.47:354 (B)(8)	R.S.47:354 (B)(58)		\$ 50.00	Y	\$ 6,200.00	
Boat Carrier (Passengers)	1	Gross Sales	R.S.47:354 (B)(8)	R.S.47:354 (B)(58)		\$ 50.00	Y	\$ 6,200.00	
Boat Dealer (Retail)	1	Gross Sales	R.S.47:354 (B)(43)	R.S. 47:361(D)		50.00	Y	6,200.00	800.00
Boat Dealer (Wholesale)	2	Gross Sales	R.S. 47:355	R.S. 47:361(D)		50.00	Y	7,500.00	250.00
Boat Landing/Launch	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Boat Marina	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Body Piercing	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Bonding Company	1	Gross Sales	R.S.47:354 (B)(9)			\$ 50.00	Y	\$ 6,200.00	
Bondsman	1	Gross Sales	R.S.47:354 (B)(9)			\$ 50.00	Y	\$ 6,200.00	
Book Binder	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	

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Booking Agency	1	Gross Sales	R.S.47:354 (B)(59)			\$ 50.00	Y	\$ 6,200.00	
Bowling Alley	1	Gross Sales	R.S.47:354 (B)(28)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Bowling Machine (Coin Operated)		Flat Fee \$20 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Video Bowling (Amusement)		Flat Fee \$50 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Building Materials (Retail)	2	Gross Sales	R.S. 47:355 (B) (2)			\$ 50.00	Y	\$ 6,200.00	
Building Materials (Wholesale)	2	Gross Sales	R.S.47:355 (A)	R.S. 47:355 (B) (2)		\$ 50.00	Y	\$ 6,200.00	
Building Materials (Peddler)		Flat fee \$200 per peddler	R.S. 47:359 (C)(1)(2)(3)(4)				N		
Buses or Trackless Trolleys	1	Gross Sales	R.S.47:354 (B)(57)	R.S.47:354 (B)(58)		\$ 50.00	Y	\$ 6,200.00	
Business School	1	Gross Sales	R.S.47:354 (B)(10)			\$ 50.00	Y	\$ 6,200.00	
Cable Television Business	1	Gross Sales	R.S.47:354 (B)(11)			\$ 50.00	Y	\$ 6,200.00	
Campground	1	Gross Sales	R.S.47:354 (B)(55)			\$ 50.00	Y	\$ 6,200.00	
Car Wash (Automatic or Hand)	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Carnival		Flat Fee \$250 (10 days)	R.S. 47:359 (H)				N		
Carpet/Rug Cleaning/Dying	1	Gross Sales	R.S.47:354 (B)(12)			\$ 50.00	Y	\$ 6,200.00	
Caterer	1	Gross Sales	R.S.47:354 (B)(46)	R.S.47:354 (B)(42)		\$ 50.00	Y	\$ 6,200.00	
Cellular Telephone Service Provider (Local Exchange)	5	Gross Sales	R.S. 47:358	R.S. 47:358 (C)		\$ 50.00	Y	\$ 7,500.00	
Cemetery	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Charter Bus Service	1	Gross Sales	R.S.47:354 (B)(58)			\$ 50.00	Y	\$ 6,200.00	
Charter Fishing/Guide Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Chemist		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Chemical Engineer		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Child Care Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Chiropracist		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Cigarette Vending Machine (Operator)	1	Gross Sales	R.S. 47:346	R.S.47:354 (B)(35)		\$ 50.00	Y	\$ 6,200.00	
Circus		Flat Fee \$250 (10 days)	R.S. 47:359 (H)				N		
Civil Engineer		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Claw Machine (Coin Operated)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Cleaning Service	1	Gross Sales	R.S.47:354 (B)(12)			\$ 50.00	Y	\$ 6,200.00	
Clinics/Hospitals (For Profit)	1	Gross Sales	R.S.47:354 (B)(25)			\$ 50.00	Y	\$ 6,200.00	
Clothing Store	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	

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Coffee House	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Coin Counting Kiosk	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Coin Operated Laundry/Dry Cleaning	1	Gross Sales	R.S.47:354 (B)(35)	R.S.47:354 (B)(49)		\$ 50.00	Y	\$ 6,200.00	
Coin Operated Amusement Devices not enumerated		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Cold Storage Facility	1	Gross Sales	R.S.47:354 (B)(13)			\$ 50.00	Y	\$ 6,200.00	
Collection Agency (Flat Fee Basis)	1	Gross Sales	R.S.47:354 (B)(14)			\$ 50.00	Y	\$ 6,200.00	
Collection Agency (Commission Basis)	4	Gross Commissions	R.S. 47:357 (A)			\$ 50.00	Y	\$ 3,700.00	
Commercial Artist	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Commercial Reporting or Rating Agency	1	Gross Sales	R.S.47:354 (B)(15)			\$ 50.00	Y	\$ 6,200.00	
Commission Broker	4	Gross Commissions	R.S. 47:357 (A)			\$ 50.00	Y	\$ 3,700.00	
Common Carrier	1	Gross Sales	R.S.47:354 (B)(58)	R.S.47:354 (B)(60)		\$ 50.00	Y	\$ 6,200.00	
Computer Sales/Service	1	Gross Sales	R.S.47:354 (B)(41)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Concert		Flat Fee \$250 (10 days)	R.S. 47:359 (H)				N		
Concessions	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Consultant	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Consulting Psychologist		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Consumer Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Contractor	2	Gross Contracts	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S. 47:362 (A)	\$ 50.00	Y	\$ 7,500.00	\$ 750.00
Convention Promotion Consultant	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Copy Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Cotton Commissions	4	Gross Commissions	R.S. 47:357 (A)	R.S. 47:357 (B)(3)		\$ 50.00	Y	\$ 3,700.00	
Cotton Compress Business	4	Gross Commissions	R.S. 47:357 (A)	R.S. 47:357 (B)(2)		\$ 50.00	Y	\$ 3,700.00	
Cotton Factor Business	4	Gross Commissions	R.S. 47:357 (A)	R.S. 47:357 (B)(3)		\$ 50.00	Y	\$ 3,700.00	
Cotton Futures Brokering	4	Gross Commissions	R.S. 47:357 (A)	R.S. 47:357 (B)(4)		\$ 50.00	Y	\$ 3,700.00	
Counseling (Professional)		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Court Reporter	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Credit Bureau	1	Gross Sales	R.S.47:354 (B)(16)			\$ 50.00	Y	\$ 6,200.00	
Crop Dusting	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	

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Custodial Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Dance Hall	1	Gross Sales	R.S.47:354 (C)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Day Care Center	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Dealer in Stocks and Bonds	4	Gross Commissions	R.S. 47:357 (B)(16)	R.S.47:361 (C)		\$ 50.00	Y	\$ 3,700.00	
Debt Adjuster	1	Gross Sales	R.S.47:354 (B)(46)	R.S.47:354 (B)(46)		\$ 50.00	Y	\$ 6,200.00	
Decorator	1	Gross Sales	R.S.47:354 (B)(17)			\$ 50.00	Y	\$ 6,200.00	
Deep Sea Salvage	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Delivery Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Dentist		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Detective/Private Investigator Service	1	Gross Sales	R.S.47:354 (B)(18)			\$ 50.00	Y	\$ 6,200.00	
Developer (Property/Real Estate)		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Directional Drilling Service	2	Gross Sales	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S.47:362(A)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Dispatcher	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Diving Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Distributor/Light, Heat or Power	5	Gross Sales	R.S.47:358 (A)	R.S.47:358 (B)		\$ 50.00	Y	\$ 7,500.00	
Distiller of Alcohol	4	Gross Commissions	R.S.47:357 (B)(6)			\$ 50.00	Y	\$ 3,700.00	
Distributor of Electricity	5	Gross Sales	R.S.47:358 (A)	R.S.47:358 (B)		\$ 50.00	Y	\$ 7,500.00	
Distributor of Gas	5	Gross Sales	R.S.47:358 (A)	R.S.47:358 (B)		\$ 50.00	Y	\$ 7,500.00	
Distributor of Water	5	Gross Sales	R.S.47:358 (A)			\$ 50.00	Y	\$ 7,500.00	
Document Examiner	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354 (C)		\$ 50.00	Y	\$ 6,200.00	
Dog Kenner or Grooming	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354 (C)		\$ 50.00	Y	\$ 6,200.00	
Dog Training	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354 (B)(10)		\$ 50.00	Y	\$ 6,200.00	
Domino Tables		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Drag Strip	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354 (C)		\$ 50.00	Y	\$ 6,200.00	
Draying	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Drilling Service	2	Gross Sales	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S.47:362(A)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Driving Range (Golf)	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Driving School	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Drug Store/Pharmacy	1	0.1 % of Gross	R.S.47:359 (K)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Dry Cleaners	1	Gross Sales	R.S.47:354(B)(50)			\$ 50.00	Y	\$ 6,200.00	
Drying Lumber	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354 (C)		\$ 50.00	Y	\$ 6,200.00	
Dyeing	1	Gross Sales	R.S.47:354(B)(49)			\$ 50.00	Y	\$ 6,200.00	
Electric Utility	5	Gross Sales	R.S.47:358 (A)	R.S.47:358 (B)		\$ 50.00	Y	\$ 7,500.00	

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Electrical Engineer		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	Y	\$ 2,000.00	\$ 2,000.00
Electronic Dart Board (Coin Operated)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Electronic Video Poker		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Electronic Video Bingo		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Electronic Video Game		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Electroplating Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Elevator Sales, Service, Repair, Maintenance	1	Gross Sales	R.S.47:354 (A)	R.S.47:354(B)(19)		\$ 50.00	Y	\$ 6,200.00	
Embroidery Service	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Employee Screening	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Employment Agency	1	Gross Sales	R.S.47:354(B)(20)			\$ 50.00	Y	\$ 6,200.00	
Engineer		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Engraver	1	Gross Sales	R.S.47:354(B)(21)			\$ 50.00	Y	\$ 6,200.00	
Exhibition Show	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Ferris Wheel (Kiddie Ride)		Flat Fee \$20 Per Device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Ferry Boat Service	1	Gross Sales	R.S.47:354(B)(22)			\$ 50.00	Y	\$ 6,200.00	
Figure Salon	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Film Developing	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Film Production	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Finance Company (Lending)	3	Gross Loans	R.S. 47:356 (A)	R.S. 47:356 (B)		\$ 50.00	Y	\$ 3,700.00	
Financial Management (Fee Based)	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Financial Management (Commission Based)	4	Gross Commissions	R.S. 47:357 (A)			\$ 50.00	Y	\$ 3,700.00	
Finger Printing and I D's	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Firing Range	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Flea Market Participant	1	Gross Sales	R.S.47:354(B)(23)			\$ 50.00	Y	\$ 6,200.00	
Food Broker (Wholesale)	4	Gross Commissions	R.S. 47:357 (A)			\$ 50.00	Y	\$ 3,700.00	
Food Service Manager	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Foosball Table		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Football Team (Professional)		Flat Fee \$1,000	R.S. 47:359 (G)				N		
Fortune Teller/Psychic	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	

LATA Business Classifications  
Revised 2018

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Freezer Locker	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Freight Transportation	1	Gross Sales	R.S.47:354(B)(58)			\$ 50.00	Y	\$ 6,200.00	
Funeral Home	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(61)		\$ 50.00	Y	\$ 6,200.00	
Garage	1	Gross Sales	R.S.47:354(B)(41)			\$ 50.00	Y	\$ 6,200.00	
Geological Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Go Cart Course	1	Gross Sales	R.S.47:354(B)(4)			\$ 50.00	Y	\$ 6,200.00	
Electronic Video Golf		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Golf Course	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354(B)(30)		\$ 50.00	Y	\$ 6,200.00	
Grain Commission House	4	Gross Commissions	R.S. 47:357 (B)(7)			\$ 50.00	Y	\$ 3,700.00	
Grain Elevator	2	Gross Sales	R.S. 47:355 (B)(1)			\$ 50.00	Y	\$ 7,500.00	
Grip Test Machine		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Grocery Store/Convenience Store	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Grocery Store/Convenience Store with Motor Fuel	1 / 1A	Gross Sales / Gross Gallons (Two Tables)	R.S.47:354(B)(44)	R.S.47:354.1		\$ 50.00	Y	\$ 6,200.00	
Gun Show		Flat Fee \$250 (10 days)	R.S.47:359 (H)				N		
Hauling	1	Gross Sales	R.S.47:354(B)(31)	R.S.47:354(B)(58)		\$ 50.00	Y	\$ 6,200.00	
Hawker		Flat Fee \$200 per hawker	R.S. 47:359 (C)(1)(2)(3)(4)				N		
Health/Recreational Club	1	Gross Sales	R.S.47:354(B)(24)			\$ 50.00	Y	\$ 6,200.00	
Heavy Equipment Dealer	2	Gross Sales	R.S.47:355 (B)(1)	R.S. 47:361(D)		\$ 50.00	Y	\$ 7,500.00	\$ 250.00
Hi Slide	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Home Health Care Service	1	Gross Sales	R.S.47:354(B)(25)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Horse Show		Flat Fee \$250 (10 days)	R.S.47:359 (H)				N		
Hospital/Clinic (For Profit)	1	Gross Sales	R.S.47:354(B)(25)			\$ 50.00	Y	\$ 6,200.00	
Hotel/Bed & Breakfast		Flat Fee \$2 Room + Retail	R.S.47:359 (I)	R.S.47:346	R.S.47:354(B)(46)	\$ 50.00	Y	\$ 6,200.00	
House Moving	2	Gross Sales	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S. 47:362 (A)	\$ 50.00	Y	\$ 7,500.00	\$ 750.00
Hypnotism	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Information Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Inspection & Testing	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Instructional School	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Insurance Adjuster	1	Gross Sales	R.S.47:354(B)(26)			\$ 50.00	Y	\$ 6,200.00	
Inventory Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	

LATA Business Classifications  
Revised 2018

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Investment Banking		Flat Fee \$500	R.S.47:359 (A)				N	\$ 500.00	
Investment Counseling	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Irrigation Company	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Itinerant Vendor		Flat Fee \$200 per vendor	R.S. 47:359 (C)(1)(2)(3)(4)				N		
<b>Itinerant Vendor (Produce) Grown</b>		<b>Exempt</b>	<b>R.S. 47:359 (C)</b>	<b>R.S. 3:3673</b>			<b>N</b>		
Itinerant Vendor (Produce) Purchased		Flat Fee \$100 per vendor	R.S. 47:359 (C)				N		
Itinerant Vendor (Seafood) Raised or Caught		Flat Fee \$100 per vendor	R.S. 47:359 (C)				N		
Itinerant Vendor (Seafood) Purchased		Flat Fee \$100 per vendor	R.S. 47:359 (C)				N		
Janitorial Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Jeweler/Jewelry Store	1	Gross Sales	R.S.47:354(B)(27)	R.S.47:354(B)(44)		\$ 50.00	Y	\$ 6,200.00	
Juke Box		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Junkyard	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(34)		\$ 50.00	Y	\$ 6,200.00	
K-9 Training for Dogs	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Kiddie Ride		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Laboratory	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Landscaping/Lawn Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Laundromat/ Laundry Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Leasing Immovable Property	2	Gross Sales	R.S. 47:355 (B)(1)			\$ 50.00	Y	\$ 7,500.00	
Leasing/Renting/Licensing of Movable Property	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Letter Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Limousines	1	Gross Sales	R.S.47:354(B)(28)	R.S.47:354(B)(32)	R.S.47:354(B)(46)	\$ 50.00	Y	\$ 6,200.00	
Lithographer		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Livestock Auction House	4	Gross Commissions	R.S. 47:357(B)(7)	R.S. 47:357(B)(9)		\$ 50.00	Y	\$ 3,700.00	
Livestock Auction	4	Gross Commissions	R.S. 47:357(B)(9)			\$ 50.00	Y	\$ 3,700.00	
Lumber Broker	4	Gross Commissions	R.S. 47:357(A)			\$ 50.00	Y	\$ 3,700.00	
Lump Sum Contractor	2	Gross Contracts	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S. 47:362 (A)	\$ 50.00	Y	\$ 7,500.00	\$ 750.00
Maid Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Mailing Room	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(51)	R.S.47:354(B)(52)	\$ 50.00	Y	\$ 6,200.00	
Mailing/Packaging	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	



LATA Business Classifications  
Revised 2018

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Management Control (Fee Based)	1	Gross Sales	R.S.47:354(B)(36)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Management Control (Commission Based)	4	Gross Commissions	R.S. 47:357(A)	R.S. 47:357(B)(8)	R.S. 47:357(B)(11)	\$ 50.00	Y	\$ 3,700.00	
Management Training	1	Gross Sales	R.S.47:354(B)(10)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Manufacturer's Agent	4	Gross Sales	R.S. 47:357(B)(10)			\$ 50.00	Y	\$ 3,700.00	
Marine Surveyor	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Massage Service/Masseur	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Mechanical Engineer		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Mechanical Hobby Horse Ride		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		\$ 20.00	N	\$ 20.00	
Mechanical Ride (Kiddie)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		\$ 20.00	N	\$ 20.00	
Mechanical Shooting Gallery		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		\$ 20.00	N	\$ 20.00	
Medical Transportation Service	1	Gross Sales	R.S.47:354(B)(58)			\$ 50.00	Y	\$ 6,200.00	
Menagerie		Flat Fee \$250 (10 days)	R.S. 47:359(H)			\$ 250.00	N	\$ 250.00	
Merchandise Broker	4	Gross Commissions	R.S. 47:357(A)			\$ 50.00	Y	\$ 3,700.00	
Merry Go Round (Kiddie)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		\$ 20.00	N	\$ 20.00	
Messenger Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Mid Wife		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Miniature Golf Links	1	Gross Sales	R.S.47:354(B)(30)			\$ 50.00	Y	\$ 6,200.00	
Mobile Home Dealer (Retail/Wholesale)	1	Gross Sales	R.S.47:354(B)(65)	R.S. 47:361(D)	R.S. 47:354(D)(4)	\$ 50.00	Y	\$ 800.00	\$ 800.00
Mobile Home Park	1	Gross Sales	R.S.47:354(B)(38)	R.S.47:354(B)(46)	R.S.47:354(B)(65)	\$ 50.00	Y	\$ 6,200.00	
Mobile Home Rental	1	Gross Sales	R.S.47:354(B)(65)		R.S. 47:354(D)(4)	\$ 50.00	Y	\$ 800.00	\$ 800.00
Mobile Home Repair	1	Gross Sales	R.S.47:354(B)(65)	R.S.47:354(B)(41)	R.S. 47:354(D)(4)	\$ 50.00	Y	\$ 800.00	\$ 800.00
Mobile Phone (Local Telephone Exchange Service)	5	Gross Sales	R.S.47:358(A)	R.S.47:358 (C)		\$ 50.00	Y	\$ 7,500.00	
Modeling Agency	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(2)		\$ 50.00	Y	\$ 6,200.00	
Money Broker	4	Gross Commissions	R.S.47:357(B)(1)			\$ 50.00	Y	\$ 3,700.00	
Monitoring Service	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(64)		\$ 50.00	Y	\$ 6,200.00	
Monogramming	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(44)		\$ 50.00	Y	\$ 6,200.00	
Mortgage Broker	4	Gross Commissions	R.S.47:357(B)(13)			\$ 50.00	Y	\$ 3,700.00	
Mortgage Company	3	Gross Loans	R.S.47:356(A)	R.S.47:356 (C)		\$ 50.00	Y	\$ 3,700.00	

LATA Business Classifications  
Revised 2018

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Motel		Flat Fee \$2 room + Retail	R.S.47:354(B)(44)	R.S. 47:359(I)	R.S.47:354(B)(42)	\$ 50.00	Y	\$ 6,200.00	
Motor Freight Line	1	Gross Sales	R.S.47:354(B)(58)	R.S.47:354(B)(60)		\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Carrier (Freight)	1	Gross Sales	R.S.47:354(B)(31)	R.S.47:354(B)(58)		\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Carrier (Passengers)	1	Gross Sales	R.S.47:354(B)(31)	R.S.47:354(B)(58)		\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Dealer (Retail)	1	Gross Sales	R.S.47:354(B)(45)	R.S.47:361(D)		\$ 50.00	Y	\$ 800.00	\$ 800.00
Motor Vehicle Dealer (Wholesale)	2	Gross Sales	R.S.47:355(B)(1)	R.S.47:361(D)		\$ 50.00	Y	\$ 250.00	\$ 250.00
Motor Vehicle Rentals/Leases	1	Gross Sales	R.S.47:354(B)(32)			\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Repainting Service	1	Gross Sales	R.S.47:354(B)(33)			\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Repair	1	Gross Sales	R.S.47:354(B)(33)			\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Storage	1	Gross Sales	R.S.47:354(B)(34)			\$ 50.00	Y	\$ 6,200.00	
Movie Theatre/Cinema	1	Gross Sales	R.S.47:354(B)(54)			\$ 50.00	Y	\$ 6,200.00	
Moving & Storage	1	Gross Sales	R.S.47:354(B)(51)			\$ 50.00	Y	\$ 6,200.00	
Museum (For Profit)		Flat Fee \$250	R.S.47:359(H)	R.S.47:360(2)		\$ -	N	\$ -	
Music School	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Natural Gas Utility	5	Gross Sales each municipality	R.S.47:358(B)			\$ 50.00	Y	\$ 7,500.00	
Newspaper Clipping Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Nurse Practioner		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Nurse's Registry	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Nursing Home	1	1/3 of Gross Receipts & \$2.00 per sleeping room	R.S. 47:359(I)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Oculist		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Office Building Rental	1	Gross Sales	R.S.47:354(B)(36)			\$ 50.00	Y	\$ 6,200.00	
Oil & Gas Lease Broker	4	Gross Commissions	R.S. 47:357(A)	R.S. 47:357(8)		\$ 50.00	Y	\$ 3,700.00	
Oil Field Service	2	Gross Sales	R.S. 47:342(3)(a)	R.S. 47:342(3)(b)	R.S. 47:355(B)(1)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Oil Field Service	1	Gross Sales	R.S. 47:342(3)(a)	R.S. 47.355		\$ 50.00	Y	\$ 6,200.00	
Oil Well Service	2	Gross Sales	R.S. 47:342(3)(a)	R.S. 47:342(3)(b)	R.S. 47:355(B)(1)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Opera House	1	Gross Sales	R.S.47:354(B)(54)			\$ 50.00	Y	\$ 6,200.00	
Operator of Coin Vending Machines	1	Gross Sales	R.S.47:354(B)(35)			\$ 50.00	Y	\$ 6,200.00	
Operator of Office Building (Commission Based)	4	Gross Commissions	R.S 47:357(B)(11)			\$ 50.00	Y	\$ 3,700.00	

LATA Business Classifications  
Revised 2018

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Operator of Office Building (Fee Based)	1	Gross Sales	R.S.47:354(B)(36)			\$ 50.00	Y	\$ 6,200.00	
Osteopath		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Packing/Crating Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Packing House for Meat or Fish	1	Gross Sales	R.S.47:354(B)(37)			\$ 50.00	Y	\$ 6,200.00	
Palm Reading/Psychic	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Parcel Keeping Room	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Parking Lot	1	Gross Sales	R.S.47:354(B)(38)			\$ 50.00	Y	\$ 6,200.00	
Patrol/Security Service	1	Gross Sales	R.S.47:354(B)(64)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Pawnbroker	1	Gross Sales & Amount of Loans	R.S. 47:354(D)(1)	R.S. 47:354(D)(2)	R.S. 47:354(D)(3)	\$ 300.00	N	\$ 6,200.00	
Peddler		Flat Fee \$200 per peddler	R.S. 47:342(8)	R.S. 47:359(C)			N		
Peddler (Produce) Grown		Exempt	R.S. 3:3673						
Peddler (Produce) Purchased		Flat Fee \$100 per peddler	R.S. 47:359 (C)				N		
Peddler (Seafood) Raised or Caught		Flat Fee \$100 per peddler	R.S. 47:359 (C)				N		
Peddler (Seafood) Purchased		Flat Fee \$100 per peddler	R.S. 47:359 (C)				N		
Pest Control	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Petroleum Inspection	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Photo Lab	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Photographer	1	Gross Sales	R.S.47:354(B)(39)			\$ 50.00	Y	\$ 6,200.00	
Physician / Phycian's Assistant		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Pharmacy		0.1 % of Gross (80% of Gross Receipts from filling Prescriptions)	R.S. 47:359(K)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Pinball Machine		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Pipe Inspection	2	Gross Sales	R.S. 47:342(3)(a)	R.S. 47:342(3)(b)	R.S. 47:355(B)(1)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Pipe Line Common Carrier	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Polygraph Examiner	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Pony Ride (Kiddie)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Pool Table		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		

LATA Business Classifications  
Revised 2018

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Pool Table (Rented by Hour)	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Postal Service (Private)	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Preventative Maintenance	1	Gross Sales	R.S.47:354(B)(41)			\$ 50.00	Y	\$ 6,200.00	
Printer		0.1 % of Gross	R.S.47:359(J)			\$ 50.00	Y	\$ 2,000.00	\$ 2,000.00
Private Banking House		Flat Fee \$500	R.S.47:359(A)				N		
Private Investigator	1	Gross Sales	R.S.47:354(B)(18)			\$ 50.00	Y	\$ 6,200.00	
Produce Broker	4	Gross Commissions	R.S.47:357(B)(1)			\$ 50.00	Y	\$ 3,700.00	
Product Commission House	4	Gross Commissions	R.S.47:357(B)(7)			\$ 50.00	Y	\$ 3,700.00	
Professional School	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Professional Sports		Flat Fee \$1,000	R.S.47:359(G)				N		
Public Scales	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Pulse Rate Monitor		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Quilting Service	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(44)		\$ 50.00	Y	\$ 6,200.00	
Race Track	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(44)		\$ 50.00	Y	\$ 6,200.00	
Railroad Carrier (Freight or Passengers)	1	Gross Sales (Spec Provision)	R.S.47:354(B)(40)	R.S.47:362(D)		\$ 50.00	Y	\$ 6,200.00	
Real Estate Broker	4	Gross Commissions	R.S.47:357(B)(13)	R.S. 47:342(7)		\$ 50.00	Y	\$ 2,200.00	\$ 2,200.00
Recording Studio	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Recreational Beach	1	Gross Sales	R.S.47:354(B)(4)			\$ 50.00	Y	\$ 6,200.00	
Recreational Club	1	Gross Sales	R.S.47:354(B)(24)			\$ 50.00	Y	\$ 6,200.00	
Refrigerated Locker	1	Gross Sales	R.S.47:354(B)(13)			\$ 50.00	Y	\$ 6,200.00	
Reminder Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Rental (Management) Commission Based	4	Gross Commissions	R.S.47:357(B)(8)			\$ 50.00	Y	\$ 3,700.00	
Renting Immovable Property	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Renting Movable Property	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Renting Movable Property (Wholesale)	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Repair Business	1	Gross Sales	R.S.47:354(B)(41)			\$ 50.00	Y	\$ 6,200.00	
Rescue Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Restaurant	1	Gross Sales	R.S.47:354(B)(42)			\$ 50.00	Y	\$ 6,200.00	
Retail Dealer (Merchandise/Services)	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Retail Dealer to Farmers	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	

LATA Business Classifications  
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Business Classification	Tble	Basis of Tax	Revised Statue	Revised Statue	Revised Statue	Special Provisions			
Retail Dealer to Institutions	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Retail Dealer no Fixed Location		Flat Fee \$200 per peddler	R.S. 47:342(8)	R.S. 47:359(C)			N		
Retail Dealer Motor Fuel	1A	Gross Gallons (Two Tables)	R.S.47:354.1			\$ 50.00	Y	\$ 6,200.00	
Retail Dealer Motor Vehicles	1	Gross Sales	R.S.47:354(B)(45)	R.S.47:361(D)		\$ 50.00	Y	\$ 800.00	\$ 800.00
Rice Dryer	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Riding Academy	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Rooming House		Flat Fee \$2 room + Retail	R.S.47:354(B)(44)	R.S. 47:359(I)	R.S.47:354(B)(42)	\$ 50.00	Y	\$ 6,200.00	
Rug Cleaning	1	Gross Sales	R.S.47:354(B)(12)			\$ 50.00	Y	\$ 6,200.00	
Sales Promotion	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Sales of Membership	1	Gross Sales	R.S.47:354(B)(24)			\$ 50.00	Y	\$ 6,200.00	
Sales of Warranty	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Salvage Yard	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
School (Proprietary)	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
School (Instructional)	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
School (Private)		Exempt				\$ -		\$ -	
Security Business	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Self Defense Training	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Selling Cemetery Plots	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Service Businesses	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Service to Elevators	1	Gross Sales	R.S.47:354(B)(19)			\$ 50.00	Y	\$ 6,200.00	
Shipbuilder	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,600.00	
Ship Chandler	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Shoe Shine Parlor/Stand	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Shooting Gallery, Mechanical		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Shooting Range/Gallery	1	Gross Sales	R.S.47:354(B)(4)			\$ 50.00	Y	\$ 6,200.00	
Sightseeing Tours	1	Gross Sales	R.S.47:354(B)(55)			\$ 50.00	Y	\$ 6,200.00	
Sign Painting	1	Gross Sales	R.S.47:354(B)(47)			\$ 50.00	Y	\$ 6,200.00	
Sitter Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Skating Rink	1	Gross Sales	R.S.47:354(B)(48)			\$ 50.00	Y	\$ 6,200.00	
Slaughter House (Commission Based)	4	Gross Commissions	R.S.47:457(B)(14)			\$ 50.00	Y	\$ 3,700.00	
Snooker Table (Rented by Hour)	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Soccer Machine (Mechanical)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		

LATA Business Classifications  
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Business Classification	Tble	Basis of Tax	Revised Statue	Revised Statue	Revised Statue	Special Provisions			
Sound Truck	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Special Event		Flat Fee \$250	R.S.47:359(H)				N		
Speedway/Race Track	1	Gross Sales	R.S.47:354(B)(4)			\$ 50.00	Y	\$ 6,200.00	
Sports (Professional)		Flat Fee \$1,000	R.S.47:359(G)				N		
Squeeze/Grip Machine		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Stable	1	Gross Sales	R.S.47:354(B)(51)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Steam Cleaning / Pressing Business	1	Gross Sales	R.S.47:354(B)(49)			\$ 50.00	Y	\$ 6,200.00	
Steam/Electric Laundering Business	1	Gross Sales	R.S.47:357(B)(50)			\$ 50.00	Y	\$ 6,200.00	
Steamship Agency	4	Gross Commissions	R.S.47:357(B)(15)			\$ 50.00	Y	\$ 3,700.00	
Stock or Bond Brokerage	4	Gross Commissions	R.S.47:357(B)(16)			\$ 50.00	Y	\$ 3,700.00	
Storage Business	1	Gross Sales	R.S.47:354(B)(51)			\$ 50.00	Y	\$ 6,200.00	
Storage Room or Landing	1	Gross Sales	R.S.47:354(B)(52)			\$ 50.00	Y	\$ 6,200.00	
Sugar Broker	4	Gross Commissions	R.S.47:357(B)(1)			\$ 50.00	Y	\$ 3,700.00	
Sugar Factor	4	Gross Commissions	R.S.47:357(B)(17)			\$ 50.00	Y	\$ 3,700.00	
Surety Company/Bondsman	1	Gross Sales	R.S.47:354(B)(9)			\$ 50.00	Y	\$ 6,200.00	
Swim Club	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Swimming Pool	1	Gross Sales	R.S.47:354 (C)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Swimming Pool Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
TV Cable Service	1	Gross Sales	R.S.47:354(B)(11)			\$ 50.00	Y	\$ 6,200.00	
Tattooing and Body Piercing Business	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Taxicab Service	1	Gross Sales	R.S.47:354(B)(53)			\$ 50.00	Y	\$ 6,200.00	
Taxidermist	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Telegram/Wire Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Telephone (Local Exchange Service)	5	Gross Sales	R.S.47:358(C)			\$ 50.00	Y	\$ 7,500.00	
Testing Laboratory	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Testing Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Theater	1	Gross Sales	R.S.47:354(B)(54)			\$ 50.00	Y	\$ 6,200.00	
Theatrical Booking Agency	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Tourist Attraction	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Tourist Camp	1	Gross Sales	R.S.47:354(B)(55)			\$ 50.00	Y	\$ 6,200.00	

LATA Business Classifications  
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Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Towboat/Tugboat Business	1	Gross Sales	R.S.47:354(B)(56)			\$ 50.00	Y	\$ 6,200.00	
Trailer/Mobile Home Park	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Transportation Business	1	Gross Sales	R.S.47:354(B)(58)			\$ 50.00	Y	\$ 6,200.00	
Trash/Garbage Pickup Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Travel Agency	1	Gross Sales	R.S.47:354(B)(59)	R.S. 47:342(6)		\$ 50.00	Y	\$ 6,200.00	
Traveling Show		Flat Fee \$250 (10 days)	R.S.47:359(H)				N		
Tree Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Truck Escort Service	1	Gross Sales	R.S.47:354(B)(58)	R.S.47:354(B)(60)		\$ 50.00	Y	\$ 6,200.00	
Trucking Business	1	Gross Sales	R.S.47:354(B)(60)			\$ 50.00	Y	\$ 6,200.00	
Undertaker/Funeral Business	1	Gross Sales (Deduction)	R.S.47:354(B)(61)	R.S.47:361(B)		\$ 50.00	Y	\$ 6,200.00	
Utility Company	5	Gross Sales	R.S.47:358(B)	R.S. 47:342(10)		\$ 50.00	Y	\$ 7,500.00	
Vehicle Escort Service	1	Gross Sales	R.S.47:354(B)(58)	R.S.47:354(B)(60)		\$ 50.00	Y	\$ 6,200.00	
Vending Machine Operator	1	Gross Sales (one license)	R.S.47:354(B)(35)			\$ 50.00	Y	\$ 6,200.00	
Veterinarian		0.1 % of Gross	R.S.47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Viatical Settlement Provider	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Electronic Video Device		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Warehouse	1	Gross Sales	R.S.47:354(B)(62)			\$ 50.00	Y	\$ 6,200.00	
Washaterias or Laudromats	1	Gross Sales	R.S.47:354(B)(63)			\$ 50.00	Y	\$ 6,200.00	
Watchman Agencies	1	Gross Sales	R.S.47:354(B)(64)			\$ 50.00	Y	\$ 6,200.00	
Waterworks	5	Gross Sales	R.S.47:358(A)			\$ 50.00	Y	\$ 7,500.00	
Weigh Machine Operator	1	Gross Sales	R.S.47:354(B)(35)			\$ 50.00	Y	\$ 6,200.00	
Weight Loss Clinic/Business	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Wholesale Dealer in Merchandise	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Wholesale Dealer in Services	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Wholesale Peddler		Flat Fee \$200 per peddler	R.S. 47:342(8)	R.S. 47:359(C)(1)(2)(3)(4)			N		
Wrecker Service / Tow Truck	1	Gross Sales	R.S.47:354(B)(66)			\$ 50.00	Y	\$ 6,200.00	
Wrecking Yard	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(51)		\$ 50.00	Y	\$ 6,200.00	
Wrestling Arena	1	Gross Sales	R.S.47:354 (C)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	