

**\*OFFICE USE ONLY\***

# OCCUPATIONAL LICENSE APPLICATION

ASCENSION PARISH SALES & USE TAX AUTHORITY  
COLLECTOR OF OCCUPATIONAL LICENSE TAX FOR

MAIL ORIGINAL AND REMITTANCE TO:

Post Office Box 1718  
Gonzales, LA 70707  
Phone 225.621.2635  
Fax 225.621.2644

## PARISH OF ASCENSION

ACCT. # \_\_\_\_\_ FILING FREQ. \_\_\_\_\_ LIC. TYPE # \_\_\_\_\_  
CLASS (ALC.) \_\_\_\_\_ STATUS:  PERMANENT  TEMPORARY  
OTHER:  REST.  ALCOH.  SPEC. EV.  SOB  AMUSE.  N/A

- Reason for applying:
  - A. Started new business
  - B. Opening additional location
  - C. Other:
  - D. Purchased ongoing business:

Name of previous owner: \_\_\_\_\_  
Trade name of previous business: \_\_\_\_\_  
Parish account number: \_\_\_\_\_
- A. Legal name (s): (Individual, partners, or corporation) \_\_\_\_\_  
B. Trade name of business: \_\_\_\_\_  
C. Business location address (Street –Not P.O. Box), City and State, Zip: \_\_\_\_\_  
D. Address for receiving correspondence (If same as location write "Same"), City and State, Zip: \_\_\_\_\_  
E. Business contact information: Name, Telephone Number and E-mail Address: \_\_\_\_\_
- Type of organization:  A. Individual  B. Partnership  C. Corporation  D. LLC  E. LLP  F. Non-Profit
- If sole owner (individual) : Name \_\_\_\_\_ SSN \_\_\_\_\_  
Home address \_\_\_\_\_ Telephone \_\_\_\_\_
- If Corporation, LLC, LLP, or Partnership, attach a listing of all officers, members, managers, or partners.  
This list shall include the following information: Name, title, social security #, home address, and telephone #.
- First date sales will be made from this location: \_\_\_\_\_ Date business first started operations: \_\_\_\_\_
- Describe in detail your business (type of sales, activity, or service you perform): \_\_\_\_\_
- Class of license being applied for (Ex.: Hotel, Peddler, etc. See back of this page for classes.): \_\_\_\_\_
- If your business will have any of the following: Video Games, Flipper Machines, Electronic Pinball, or Pool Table, complete an additional application for Amusement Machine License(s).

**COMPLETE ONE OF THE FOLLOWING:**

<b>NEW</b>	<input type="checkbox"/> Business opened on or prior to June 30 of current year	<b>\$50 Due</b>
	<input type="checkbox"/> Business opened on or after July 1 of current year (The above are Temporary License fees. A Permanent License will be issued after being open 30 days and will be based on those gross receipts multiplied by the remaining months in the calendar year.)	<b>\$25 Due</b>
	<input type="checkbox"/> Flat Fee Business (Fireworks Stand, Peddler, or Special Event)	<b>\$100 Due</b>
<b>EXISTING BUSINESS</b>	<input type="checkbox"/> If business opened more than 30 days ago during current year: Enter gross receipts (1 <sup>st</sup> 30 days in business for current year) \$ _____ Less Allowed Deductions (See back.) \$ _____ Adjusted Gross Receipts \$ _____ Multiply adj gross receipts by number of months (____) remaining in year amounts to taxable sales of \$ _____	
	<input type="checkbox"/> If business opened during the previous calendar year: Enter gross receipts (prior year total) \$ _____ Less Allowed Deductions (See back.) \$ _____ Adjusted Gross Receipts \$ _____ Divide adj gross receipts by number of days in operation (____)—[daily sales figure] \$ _____ Multiply daily sales by 365 to annualized tax basis of \$ _____	
	<input type="checkbox"/> If business opened on or prior to January 1 of previous calendar year: Enter gross receipts (prior year total) \$ _____ Less Allowed Deductions (See back.) \$ _____ Taxable sales of \$ _____	

TAX DUE (TABLE \_\_\_\_ ) \_\_\_\_\_  
PENALTY ( \_\_\_\_ %) \_\_\_\_\_  
INTEREST ( \_\_\_\_ %) \_\_\_\_\_  
TOTAL DUE \_\_\_\_\_

CHECK/ATA # \_\_\_\_\_

ALL RENEWAL APPLICATIONS ARE DUE JANUARY 1 AND BECOME DELINQUENT MARCH 1<sup>ST</sup>. LICENSES NOT PAID BEFORE THE DELINQUENT DATE BEAR INTEREST AND PENALTY AS FOLLOWS:

- A. PENALTY – 5% FOR EACH 30 DAYS OR FRACTION THEREOF. MAX 25%.
- B. INTEREST- 1.25 % FOR EACH 30 DAYS. 15% PER YEAR.

**LICENSE WILL BE ISSUED ONLY UPON RECEIPT OF COMPLETED APPLICATION**

**Acknowledgement of Other Regulatory Rules for Ascension Parish**

Completion of this application and the payment of the proposed tax for issuance of an occupational license does not create any vested right to open or operate any business in the Parish of Ascension. Applicant herein may be affected by the Ascension Parish subdivision regulations, zoning laws, building codes, alcohol or other types of regulatory rules that may impact or prevent operation of this particular business. Applicant acknowledges that additional permits or compliance with other regulatory rules may be required to operate this particular business.

Please initial to accept: \_\_\_\_\_

I affirm the statements made herein are correct. Owner / Authorized Agent Signature  
X

Type	Table	Type	Table	Type	Table	Type	Table
Abstractor	1	Debt Adjusters	1	Merry Go Round	\$20.00	Steam Cleaning	1
Academy of Music	1	Decorator	1	Messenger Service	1	Steam Laundering	1
Accountants	0.1% of Gross	Delivery Service	1	Miniature Golf	1	Steam Pressing	1
Advertising Agency	1	Dentists	0.1% of Gross	Mobile Homes, Trlrs, Retail	1, Max \$800.00	Stock & Bond Broker	4
Advisory Service	1	Detective Agency	1	Modeling Agency	1	Stock & Bond Dealer	4
Air Hockey Table	\$20.00 each	Dispatcher	1	Money Broker	4	Storage	1
Air Transportation	1	Display Rooms	\$100.00	Monitor Service	1	Surety Companies	1
Ambulance Service	1	Dist./Light, Heat or Power	5	Monogramming	1	Swim Club, Private	1
Amusement Device, Mech	\$20/\$50	Distiller of Alcohol	4	Mortgage Broker	4	Swimming Pool	1
Amusement Hall	1	Distributor of Electricity	5	Motel	\$2.00/rm	Swimming Pool Service	1
Amusement Park	1	Distributor of Gas	5	Motor Freight Line	1	TV Cable Service	1
Answering Service	1	Distributor of Water	5	Motor Veh. Dlr., Wholesale	2	Tattooing	1
Appraiser	1	Document Examiner	1	Motor Vehicle Carriers	1	Taxicab	1
Architects	0.1% of Gross	Dog Kennel or Grooming	1	Motor Vehicle Dlr, Retail	1	Taxidermist	1
Arena	1	Drawing	1	Motor Vehicle Rentals	1	Telephone	5
Armored Car Service	1	Drilling/Svc. Oil Well	2	Motor Vehicle Repainting	1	Theater	1
Attorneys-At-Law	0.1% of Gross	Driving School	1	Motor Vehicle Repair	1	Theatrical Booking	1
Auctioneer	4	Electric Phonograph	\$20.00	Motor Vehicle Storage	1	Tourist Attraction	1
Auditing Freight Bill	0.1% of Gross	Electrical Engineers	0.1% of Gross	Moving & Storage	1	Tourist Courts	\$2.00/rm
Auto Auction	1	Electra Plating Service	1	Nursing Homes	1/3 Gross + \$2/rm	Tow Boats	1
Auto Club	1	Elevator, Service to	1	Oculists	0.1% of Gross	Towing	1
Auto Title Service	1	Employees Screenings	1	Office Building Renta	1	Transportation	1
Auto for Hire	1	Employment Agency	1	Oil & Gas Lease Broker	4	Transportation by Boat	1
Bacteriologists	0.1% of Gross	Engineers	0.1% of Gross	Opera House	1	Trash/Garbage Pickup	1
Bail Bondsmen	1	Engraver	1	Operator of Office Bldgs	4	Travel Agency	1
Barber Shop	1	Exhibition Show	1	Operator of Office Bldgs	1	Traveling Show	\$100.00
Barge Line	1	Figure Salon	1	Osteopaths	0.1% of Gross	Tree Cutting	1
Baseball Machine	\$20.00	Film Developing	1	Packing & Crating Serv.	1	Trolleys	1
Baseball Park	1	Film Production	1	Parking Lot	1	Trucking	1
Beauty Parlor for Dogs	1	Finance Company	3	Patrol Service	1	Truck Escort Service	1
Beauty School	1	Financial Management	1	Pawn Broker	1	Truck Washing	1
Beauty Shop	1	Finger Printing & ID's	1	Peddler	\$100.00	Tue Boats	1
Bill Boards	1	Firing Range	1	Petroleum Inspection	1	Undertaker	1
Billiard Table	\$20.00	Flea Market Participants	1	Photo Lab	1	Utility Company	5
Billing Agency	1	Food Broker	4	Photographer	1	Vending Machine Oprtrs	1
Blue Prints	1	Freezer Locker	1	Physicians	0.1% of Gross	Veterinarians	0.1% of Gross
Boat Carriers-Freight	1	Freight Forwarding	1	Pin Ball Machine	\$20.00	Video Games	\$50.00
Boat Carriers-Passengers	1	Freight Transportation	1	Pipe Inspection	1	Warehouse	1
Boat Landing	1	Funeral Director	1	Pipe Line Common Carrier	1	Washateria	1
Boat Launching	1	Future Broker	4	Pistols & Cartridges, Retail	1	Security Service	1
Boat Mariner	1	Garage	1	Polygraph Examiner	1	Wholesale Aircraft Dlr	2
Boats-Retail	1	Garden Service	1	Pool Table	\$20.00	Wholesale Dealer	2
Bonding Companies	1	Geological Service	1	Printers	0.1% of Gross	Wholesale Mtr Vehicles	2
Booking Agency	1	Go Cart	\$20.00	Private Investigator	1	Wholesale Pistols & Cart	2
Bowling Alley, Coin-Operated	\$20.00	Computer Game	\$50.00	Private Postal Service	1	Wired Music Service	1
Broker	4	Golf Course	1	Private Swim Club	1	Wrecker Service	1
Building Materials-Wholesale	2	Golf Practice Range	1	Produce Peddler	\$100.00	Wrecking Yard	1
Building Materials-Retail	2	Grain Commission House	4	Product Commission House	4		
Bus Line	1	Grain Elevator	2	Professional Schools	1		
Business Schools	1	Hauling	1	Public Weigher	1		
Cable Television	1	Hawkers	\$100.00	Race Track	1		
Campgrounds	1	Health Studio/Health Club	1	Railways	1		
Car Wash	1	Horse Show	1	Real Estate Broker	4		
Carpet Cleaning	1	Hospitals (for profit)	1	Recording Studio	1		
Catering Service	1	Hotel	\$2.00/rm	Refrigerated Lockers	1		
Chemical Engineer	0.1% of Gross	House Moving	2	Renting Immovable Property	4		
Chemists	0.1% of Gross	Information Service	1	Renting Immovable Property	2		
Chiropradists	0.1% of Gross	Inspection & Testing	1	Renting Immovable Property	1		
Circus	\$100.00	Instructional Schools	1	Repair Shop	1		
Civil Engineer	0.1% of Gross	Insurance Adjuster	1	Rescue Service	1		
Cleaning Service	1	Inventory Service	1	Restaurant	1		
Coffee Houses	1	Investment Counseling	1	Retail Dealer	1		
Coin Operated Laundry	1	Irrigation Company	1	Retail Dealer-Aircraft	1		
Cold Storage	1	Itinerant Vendors	\$100.00	Retail Dealer-No Fixed Place	\$100.00		
Collection Agency	1	Vendors of Agriculture Products	\$100.00	Retail Dlr.-Certain Cons.	2		
Commercial Artists	1	and Seafood Products	1	Retail Motor Vehicles	1		
Commercial Rating Agency	1	Jeweler	1	Retail Pistols/Cartridges	1		
Commission Broker	4	Juke Box	\$20.00	Retail Trailer Dealer	1		
Common Carrier	1	K-9 Training For Dog	1	Retail to Farmers	2		
Computer Service	1	Laboratories	1	Retail to Institutions	2		
Concession	1	Landscaping Service	1	Riding Academy	1		
Consultant	1	Launderette	1	Rooming House	\$2.00/rm		
Consulting Psychologist	1	Laundry	1	Sales Promotion	1		
Consumer Service	1	Leasing Movable Property	1	Sales of Membership	1		
Contractor-Cost Plus	2	Letter Service	1	Sales of Warranty	1		
Contractor-Direct, Drill	2	Lift Service	1	Salvage Yard	1		
Contractor-Diving	2	Limousine Service	1	Schools, Proprietary	1		
Contractor-Food Serv. Mgr.	2	Lithographers	0.1% of Gross	Self Defense Service	1		
Contractor-Janitorial Service	2	Livestock Auctions	4	Selling Cemetery Lots	1		
Contractor-Lump Sum	2	Mailing & Composing Room	1	Service Businesses	1		
Contractor-Oil Field Serv.	2	Management Control	1	Service to Elevators	1		
Contractor-Pest Control	2	Management Training	1	Ship Chandler	1		
Contractor-Temp. Labor	2	Manufacturer's Agent	4	Shipbuilders	2		
Contractor-Testing	2	Marine Surveyors	1	Shooting Gallery, Mechanical	\$20.00		
Contractor-Testing Lab.	2	Masseur	1	Shooting Gallery/Range	1		
Convention Promotion Con	1	Meat Cutting	1	Sightseeing Tours	1		
Copy Systems	1	Mechanical Amusement Device	\$20.00/\$50.00	Sign Painter	1		
Cotton Pickery	4	Mechanical Engineers	0.1% of Gross	Sitter Service	1		
Credit Bureaus	1	Mechanical Ride	\$20.00	Skating Rink	1		
Custodial Service	1	Mechanical Shoot Gallery	\$20.00	Slaughter House	4		
Dance Hall	1	Medical Transportation Svc.	1	Speedway Raceway	1		
Dealer in Stock & Bonds	4	Merchandise Broker	4	Stable	1		

This list is not intended to include all business types. If you are unsure of your business type, please contact the Authority for assistance.

# INSTRUCTIONS

**1. COMPLETE QUESTIONS 1 THROUGH 9.**

**2. SELECT EITHER NEW OR EXISTING BUSINESS AND COMPLETE THE APPROPRIATE SECTION.**

- a. If you are a new business, the amount of license tax to be paid is stated.
  - b. If you are an existing business registering for the first time, once the amount of sales receipts or commissions subject to license tax has been established, refer to the attached classification chart to determine the appropriate tax table.
- Find the occupational license tax due from the appropriate table below.

**3. Make your remittance payable to "Ascension Parish Sales Tax".**

**5. Sign and initial your application and return the original copy along with your remittance.**

### Tax Tables

TABLE 1 RETAIL DEALERS RS 47:354			TABLE 3 Lending Business RS 47:356			TABLE 4 Commission Brokerage RS 47:357			TABLE 5 Flat Fees- Calculation
If The Gross Sales Are: As Much As	But Less Than	The Annual License Shall Be	If The Gross Sales Are: As Much As	But Less Than	The Annual License Shall Be	If The Gross Sales Are: As Much As	But Less Than	The Annual License Shall Be	
\$0	50,000	50	\$0	250,000	50	\$0	15,000	50	1. Private Investment Agency-\$500 R.S. 47:359 (A)
50,000	75,000	60	250,000	500,000	100	15,000	20,000	70	2. Peddlers and Itinerant Venders-\$100 Includes: Selling by Display of samples R.S. 47:359 ( C ) Peddling Hawking R.S. 47:359 ( C ) Itinerant Venders R.S. 47:359 ( C )
75,000	100,000	90	500,000	750,000	150	20,000	25,000	90	3. Amusement Machines- 47:359
100,000	150,000	120	750,000	1,000,000	200	25,000	30,000	115	4. Professional Sports-\$1000 R.S. 47:359 (G)
150,000	200,000	180	1,000,000	1,250,000	250	30,000	40,000	137	5. Circuses, Concerts, Carnivals and Special Events-\$100 R.S. 47:359 (H)
200,000	250,000	250	1,250,000	1,500,000	300	40,000	50,000	180	6. Hotels, Motels, and Rooming Houses \$2.00 per room R. S. 47:359 (I) (Use Calculation 4)
250,000	300,000	300	1,500,000	1,750,000	350	50,000	65,000	225	Nursing Homes-\$2.00 per room R.S. 47:359(1) plus 1/3 of gross receipts R.S. 47:354
300,000	400,000	360	1,750,000	2,000,000	400	65,000	80,000	300	Pawnbroker- Basis shall include total loans plus retail sales with a minimum license of \$300 R.S. 47:354
400,000	500,000	500	2,000,000	2,250,000	450	80,000	100,000	360	<b>Other Professional Businesses</b> License tax shall be one-tenth of one percent of the annual gross receipts for professional fees for services rendered  Minimum Tax \$50.00 Maximum Tax \$2000.00  Including but not limited to the following businesses: Printers, Lithographers, Editors, Publishers, Attorneys-At-Law, Accountants, Oculist, Physicians, Osteopaths, Dentists, Chiropracist, Bacteriologists, Veterinarians, Chemist, Architects, and Civil Mechanical, Chemical or Electrical Engineers engaged in the practice of their profession as an individual, or as a firm, partnership, or corporation. ( The tax levied herein shall be levied only on the business and not separately on any individual who is employed by or is a member of the taxpayer which conducts its business as a firm, partnership, or corporation.
500,000	600,000	650	2,250,000	2,500,000	500	100,000	125,000	450	
600,000	750,000	800	2,500,000	3,000,000	550	125,000	150,000	600	
750,000	1,000,000	900	3,000,000	3,500,000	600	150,000	175,000	675	
1,000,000	1,500,000	1200	3,500,000	4,000,000	650	175,000	200,000	750	
1,500,000	2,000,000	1,800	4,000,000	4,500,000	700	200,000	250,000	900	
2,000,000	2,500,000	2,400	4,500,000	5,000,000	750	250,000	300,000	1,050	
2,500,000	3,000,000	3,000	5,000,000	5,500,000	800	300,000	350,000	1,200	
3,000,000	3,500,000	3,600	5,500,000	6,000,000	850	350,000	400,000	1,400	
3,500,000	4,000,000	4,200	6,000,000	6,500,000	900	400,000	450,000	1,600	
4,000,000	4,500,000	4,800	6,500,000	7,000,000	950	450,000	500,000	1,800	
4,500,000	5,000,000	5,400	7,000,000	7,500,000	1,000	500,000	550,000	2,000	
5,000,000	5,500,000	6,000	7,500,000	8,000,000	1,050	550,000	600,000	2,200	
5,500,000	*****	6,200	8,000,000	8,500,000	1,100	600,000	650,000	2,400	
<b>TABLE 2 WHOLESALE DEALERS</b> RS 47:355 <b>Contractors</b>  If The Gross Sales Are: As Much As      But Less Than      The Annual License Shall Be			8,500,000	9,000,000	1,150	650,000	700,000	2,600	<b>Public Utilities</b> TABLE 5 RS 47:358  If The Gross Sales Are: As Much As      But Less Than      The Annual License Shall Be
			9,000,000	9,500,000	1,200	700,000	750,000	2,800	
			9,500,000	10,000,000	1,250	750,000	800,000	3,000	
			10,000,000	11,000,000	1,350	800,000	850,000	3,200	
			11,000,000	12,000,000	1,450	850,000	900,000	3,400	
12,000,000	13,000,000	1,550	900,000	950,000	3,600				
13,000,000	14,000,000	1,650	950,000	*****	3,700				
\$0	100,000	50	14,000,000	15,000,000	1,750	\$0	20,000	50	
100,000	150,000	75	15,000,000	16,000,000	1,850	20,000	25,000	60	
150,000	250,000	100	16,000,000	17,000,000	1,950	25,000	37,500	75	
250,000	500,000	150	17,000,000	18,000,000	2,050	37,500	50,000	115	
500,000	600,000	200	18,000,000	19,000,000	2,150	50,000	75,000	150	
600,000	800,000	250	19,000,000	20,000,000	2,250	75,000	100,000	200	
800,000	1,000,000	300	20,000,000	25,000,000	2,500	100,000	150,000	300	
1,000,000	1,500,000	400	25,000,000	30,000,000	3,000	150,000	200,000	450	
1,500,000	2,000,000	500	30,000,000	35,000,000	3,500	200,000	250,000	650	
2,000,000	2,500,000	700	35,000,000	*****	3,700	250,000	500,000	750	
2,500,000	3,000,000	900	<b>Businesses under Sections 47:354 &amp; 47:355</b> with less than \$2,500.00 of annual gross receipts (one full year) shall pay no license taxes for the current year. The business shall continue to file an application for each year.			37,500	50,000	115	
3,000,000	4,000,000	1,000				50,000	75,000	150	
4,000,000	5,000,000	1,250				75,000	100,000	200	
5,000,000	5,500,000	1,800				100,000	150,000	300	
5,500,000	6,000,000	2,400				150,000	200,000	450	
6,000,000	6,500,000	3,000				200,000	250,000	650	
6,500,000	7,000,000	3,600				250,000	500,000	750	
7,000,000	7,500,000	4,200				500,000	750,000	1,500	
7,500,000	8,000,000	4,800				750,000	1,000,000	2,250	
8,000,000	9,000,000	5,200				1,000,000	1,250,000	3,000	
9,000,000	10,000,000	5,600	1,250,000	1,500,000	3,750				
10,000,000	11,000,000	6,000	1,500,000	1,750,000	4,500				
11,000,000	12,000,000	6,400	1,750,000	2,000,000	5,250				
12,000,000	13,000,000	6,800	2,000,000	2,250,000	6,000				
13,000,000	14,000,000	7,200	2,250,000	2,500,000	6,900				
14,000,000	*****	7,500	2,500,000	*****	7,500				

Note: Contractors  
Minimum Tax \$50.00  
Maximum Tax \$750.00

NOTE: WHEN A BUSINESS HAD STARTED ON OR AFTER JULY 1ST OF ANY YEAR, THE INITIAL TAX DUE SHALL BE ONE HALF OF THE MINIMUM ANNUAL RATE.

## ALLOWED DEDUCTIONS

1. Petroleum taxes as defined in R.S. 47:361.A
2. For Undertaking and Funeral directing refer to R.S. 47:361 B
3. For applicable deductions in the brokerage of stocks and bonds see R.S. 47:361.C
4. Retail Sales of Motor Vehicles and Boats with gross receipts exceeding \$700,000.00 refer to R.S. 47:361D