



**RAPIDES PARISH & APPLICABLE MUNICIPALITIES  
OCCUPATIONAL LICENSE TAX REPORT**

5606 Coliseum Blvd \* Alexandria, Louisiana \* 71303

Phone (318) 445-0296 \* Fax (318) 449-4532

Email: info@rpst.org \* www.laota.com

[www.SalesTaxOnline.com](http://www.SalesTaxOnline.com)

**Occupational License Tax Renewal Form  
Business Ceased Operation in January or February of this Year**

- Please check & correct if any information has changed
- Please give date closed \_\_\_\_\_

Legal Name \_\_\_\_\_  
Mailing Address \_\_\_\_\_  
City, State Zip \_\_\_\_\_

Account Number: \_\_\_\_\_

License Year: \_\_\_\_\_

Location: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

**Complete only ONE of the following**

**1. All businesses except those listed in 2,3 or 4**

- a. Class of license – Table \_\_\_\_\_ (see tax tables)
- b. Number of days in operation \_\_\_\_\_
- c. Gross sales or receipts \$ \_\_\_\_\_
- d. Deductions \_\_\_\_\_ \$ \_\_\_\_\_
- Describe**
- e. Taxable gross (c) minus (d) \$ \_\_\_\_\_
- f. Divided by 365 \$ \_\_\_\_\_
- g. Multiplied by number of days in operation \$ \_\_\_\_\_
- h. License fee due on (g) (from Tax Tables) \$ \_\_\_\_\_

**2. Retail Dealers of Gasoline & Motor Fuel**

- a. Class of license – R.S. 47:354 & 47:354.1 \_\_\_\_\_
- b. Number of days in operation \_\_\_\_\_
- c. Gallons of gasoline & motor fuels sold \_\_\_\_\_
- d. Divided by 365 \_\_\_\_\_
- e. Multiplied by number of days in operation \_\_\_\_\_
- f. **License fee due on (e) from Table 1.1** \$ \_\_\_\_\_
- g. Gross sales or receipts (other than gas/motor fuel) \$ \_\_\_\_\_
- h. Deductions \_\_\_\_\_ \$ \_\_\_\_\_
- Describe**
- i. Taxable gross (g) minus (h) \$ \_\_\_\_\_
- j. Divided by 365 \$ \_\_\_\_\_
- k. Multiplied by number of days in operation \$ \_\_\_\_\_
- l. **License fee due on (k) from Table I** \$ \_\_\_\_\_
- m. Total license fee (f) plus (l) \$ \_\_\_\_\_
- n. Maximum license fee due \$ 6,200.00
- o. Enter the lesser of (m) or (n) \$ \_\_\_\_\_

**3. Hotel, Motel, Tourist Court or Rooming House**

- a. Class of license – R.S. 47:359(I) & 47:346 \_\_\_\_\_
- b. Number of days in operation \_\_\_\_\_
- c. Sleeping rooms \_\_\_\_\_ X \$2.00 per room \$ \_\_\_\_\_
- d. Other gross sales or receipts (except sleeping rooms, i.e., restaurants, lounges, gift shops, etc.) \$ \_\_\_\_\_
- e. Deductions \_\_\_\_\_ \$ \_\_\_\_\_
- Describe**
- f. Taxable gross (d) minus (e) \$ \_\_\_\_\_
- g. Divided by 365 \$ \_\_\_\_\_
- h. Multiplied by number of days in operation \$ \_\_\_\_\_
- i. License fee due on (h) from Table 1 \$ \_\_\_\_\_
- j. Total license fee due (c) plus (i) \$ \_\_\_\_\_

**4. Nursing Home**

- a. Class of license – R.S. 47:359(I) \_\_\_\_\_
- b. Number of days in operation \_\_\_\_\_
- c. Sleeping rooms \_\_\_\_\_ X \$2.00 per room \$ \_\_\_\_\_
- d. Gross sales or receipts \$ \_\_\_\_\_
- e. Taxable gross receipts (d) multiplied by 1/3 \$ \_\_\_\_\_
- Divided by 365 \$ \_\_\_\_\_
- f. Multiplied by number of days in operation \$ \_\_\_\_\_
- g. License fee due on (f) from Table 1 \$ \_\_\_\_\_
- h. Total license fee due (c) plus (g) \$ \_\_\_\_\_

- 1. License fee due from (1)(h); (2)(o); (3)(j); or (4)(h) \$ \_\_\_\_\_
- 2. Penalty – 5% for each 30 days or fraction thereof computed from Mar 1<sup>st</sup> (25% max) \$ \_\_\_\_\_
- 3. Interest – Alexandria only – 12%; All other jurisdictions – 15% per annum computed from March 1<sup>st</sup> \$ \_\_\_\_\_
- 4. Total Due (1)+(2)+(3) \$ \_\_\_\_\_

This is to affirm that the statements made herein are true and correct to the best of my knowledge.

\_\_\_\_\_  
Signature of Owner or Authorized Agent

\_\_\_\_\_  
Date

## DEFINITIONS

1. **Gross sales or receipts** (***NOT GROSS PROFIT***) include *all monies received* without deduction for expenses.
2. **Business** includes any business, trade, profession, occupation, vocation or calling.
3. **Contractor** is synonymous with the term “builder.”
4. **Contractor’s gross receipts** are based on the actual amount of the contract (lump sum contract) or the actual cost of the contract plus any additional fee charged to the owner (cost plus contract).
5. **Fixed location** means any permanent structure used to provide goods or services to consumers.
6. **Gross commissions for travel agencies** are based on fees earned on the sales of tickets and shall not include ticket prices.
7. **Gross income for real estate brokers** are defined as those fees from any source deposited into the broker’s general fund, less escrow deposits and fees paid to cooperating real estate brokers.
8. **Peddler** means any person who goes from house to house or place to place or store to store exposing and selling merchandise which he carries with him. It includes but is not limited to hawkers, itinerant vendors and any retail dealer not having a fixed place of business.
9. **Person** includes an individual, firm, corporation, partnership, association or other legal entity.
10. **Separate location** exists unless a similar or associated type of business is operated as a unit under a single roof or on the same contiguous tract of land.
11. **Wholesale dealer** means any person who sells to other dealers who in turn resell.

## DEDUCTIONS

1. **Petroleum taxes** as defined in R.S. 47:361(A) (For Bulk or Distributing Plants only)
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 refer to R.S. 47:361(D)

## MINIMUM & MAXIMUM LICENSE FEES

1. **Real Estate Brokers** - \$2,200 maximum R.S. 47:342(7)
2. **Pawnbrokers** - Basis shall include total loans plus retail sales with a minimum license of \$300 R.S. 47:354(D)(1)
3. **Dealers in mobile home** sales, rentals or mobile home repairs - \$800 maximum R.S. 47:354(D)(4)
4. **Retail dealers of building materials** - \$6,200 maximum R.S. 47:355(B)(2)
5. For business dealing in or **buying and selling stocks or bonds**, the license fee shall be based on gross annual **profits**; however where no gross annual profit is realized, the minimum tax under Table 4 shall be paid - \$50 minimum R.S. 47:357(C)
6. **Peddlers and itinerant vendors** - \$200 maximum R.S. 47:359(C)
7. **Itinerant vendors of agricultural** products purchased directly from farmers or an itinerant vendor of seafood products - \$100 maximum R.S. 47:359(C)
8. **All other businesses and professionals** - \$50 minimum; \$2,000 maximum R.S. 47:359(J)
9. Retail or wholesale sales of **motor vehicles and boats** - \$700,000 maximum gross receipts R.S. 47:361(D)
10. **Contractors** - \$750 maximum R.S. 47:362(A); Only one license required in the state – based on contractor’s domicile
11. **Pharmacies** that derive eighty percent (80%) or more of their gross receipts from the sale of prescription drugs, the license fee shall be one-tenth of one percent of the gross receipts with a maximum of \$2000
12. **Retail dealers in gasoline & motor fuels**, the license fee shall be computed based on the gallons of fuel sold utilizing the table in R.S. 47:354.1 plus the fee on the amount of gross sales of merchandise, services and rentals using the table in R.S. 47:354. The maximum of the two fees shall not exceed \$6,200

## EXEMPTIONS

1. **Blind persons** and their widows and orphans R.S. 47:360(A)
2. **Louisiana artists** and craftsmen who display at functions sponsored by nonprofit organizations R.S. 47:360(B)
3. **Nonprofit organizations** – exempt from occupational license only; not sales & use tax R.S. 47:360(C)
4. **Wholesale** dealers in certain **alcoholic** beverages R.S. 47:360(D)
5. **Other exempted businesses** – Banks, building and loan associations, editors, broadcasters, publishers, ministers, school teachers, nurses, farmers, sawmill operators and farmer-owned farm loan companies R.S. 47:360 (E)
6. **Manufacturers**, however retail sales by manufacturers shall be subject to payment of a license tax R.S. 47:360(F)
7. **Disabled persons** that are home-bound, confined to a bed or wheelchair and require aid of another person R.S. 47:360(G)

## TAX TABLES

**Table 1 R.S. 47:354**

**Retail Dealer**

Gross Sales At Least	But Less Than	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 R.S. 47:355**

**Wholesale Dealer**

Gross Sales At Least	But Less Than	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 1.1 R.S. 47:354.1**

**Gasoline & Motor Fuel Retailers**

Gallons Sold At Least	But Less Than	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

**Table 3 R.S. 47:356**

**Lending Business**

Loans Made At Least	But Less Than	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 6 R.S. 47:359  
Flat Fees**

1. **R.S. 47:359(A) Private Investment Agency** - \$500
2. **R.S. 47:359(C) Peddlers and Itinerant Vendors** - \$200 (Alexandria & Ball); \$100 (All Other Areas)
3. **R.S.47:359(D) Amusement Machines** - \$50 for electronic pinball, flipper machine or video game; \$20 for all other coin-operated or electronic devices (Uses a separate reporting form)
4. **R.S. 47:359(G) Professional Sports** - \$1,000
5. **R.S. 47:359(H) Circuses, Concerts, Carnivals & Special Events** - \$250
6. **R.S. 47:359(I) & 47:346 Hotel/Motel** - \$2.00 per room plus fee on all other gross receipts except sleeping rooms from Table 1
7. **R.S. 47:359(I) & 47:354 Nursing Home** - \$2.00 per room plus fee on 1/3 of gross receipts
8. **R.S. 47:359(J) All Other Businesses & Professionals** - including but not limited to, printers, lithographers, attorneys-at-law; accountants, broadcasters, oculists, physicians, osteopaths, dentists, chiropodists, bacteriologist, veterinarians, chemists, architects, and civil, mechanical, chemical or electrical engineers, & pharmacies that derive 80% of gross receipts from the sale of prescription drugs; 0.1% of Gross Receipts; \$50 Minimum; \$2,000 Maximum

**Table 4 R.S. 47:357  
Brokerage and Commission Agents**

Gross Commissions At Least	But Less Than	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 R.S. 47:358  
Public Utilities**

Gross Receipts At Least	But Less Than	License Shall Be
\$ 0	\$ 20,000	\$ 50
20,000	25,000	60
25,000	37,500	75
37,500	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