



RAPIDES PARISH & APPLICABLE MUNICIPALITIES OCCUPATIONAL LICENSE TAX REPORT

P O Box 671 * Alexandria, Louisiana * 71309

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

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

www.SalesTaxOnline.com

IMPORTANT PLEASE READ

Dear Taxpayer:

Local Ordinances require taxpayers to purchase only one license for each business location **prior to beginning business**, with the minimum license tax being \$50.00. Your license will be based upon the classification of business that constitutes the major portion of the taxable annual gross sales and receipts, but shall include sales and receipts from all classes of business at that location. Additional filing instructions, tax tables and applicable deductions are included with the application. A list of all business classifications is also included and should be used in selecting the correct tax table. Only one application should be completed for each business location.

Businesses should complete all sections on the front of the form and the applicable section on the back of the form as follows:

- All businesses (except hotels, motels, tourist courts, rooming houses, nursing homes and businesses whose license is based on a flat fee and all other businesses and professionals) complete either 1 or 2.
- Hotels, motels, tourist courts and rooming houses complete 3 only.
- Nursing homes complete 4 only.
- Businesses whose license is based on a flat fee complete 5 only.
- All other businesses and professionals complete 6 only.

Please complete **both sides** of the report and return the **original** to our office at the above address.

- **There is an additional permit required for the sale of alcoholic beverages.**
- **There is also a separate report required for amusement machines.**
- **If the same owner has two or more retail businesses, regardless of location, a chain store license is required. Please contact our office for a reporting form.**

INSTRUCTIONS

1. Complete all applicable sections of the license tax report to avoid delays in the issuance of your license.
2. All businesses (except hotels, motels, tourist courts, rooming houses, nursing homes and businesses whose license is based on a flat fee and all other businesses and professionals) complete either 1 or 2. Hotels, motels, tourist courts and rooming houses complete 3 only. Nursing homes complete 4 only. Businesses whose license is based on a flat fee complete 5 only. All other businesses and professionals complete 6 only.
3. Base license fee on applicable table (see Tax Tables).
4. If you operate more than one (1) class of business at each location your license is based on total receipts from all classes and based on your primary class of license.
5. When the amount of sales receipts or commissions subject to license tax has been established, refer to the classification chart to determine the appropriate tax table and fee.
6. Sign and date your report. Make your remittance payable to the Rapides Parish OLT Fund and mail to the address on front of form.
7. Return the original along with your remittance prior to beginning business to avoid penalties and interest.

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 if a lump sum or the actual cost of the contract plus any additional fee charged to the owner if a 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)
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** - \$300 minimum 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 purchases 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

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)



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New Business Occupational License Report

Account Number _____ Business Open Date _____ License Year Applied For _____

Legal Name(s) (individual, partners or corporation)

Trade name of business

- | | |
|--|---|
| <input type="checkbox"/> Within Alexandria City Corp Limits | <input type="checkbox"/> Within Town of Ball Corp Limits |
| <input type="checkbox"/> Within Pineville City Corp Limits | <input type="checkbox"/> Within Town of Boyce Corp Limits |
| <input type="checkbox"/> Within Town of Glenmora Corp Limits | <input type="checkbox"/> Within Town of Woodworth Corp Limits |
| <input type="checkbox"/> Within Town of Lecompte Corp Limits | <input type="checkbox"/> Within Rapides Parish |

Business Location (street, route or highway – NOT P.O. Box)

Address	City	State	Zip	Telephone
_____	_____	_____	_____	() _____

Address for receiving tax forms & correspondence

(If same location, write "same")

Address	City	State	Zip	Telephone
_____	_____	_____	_____	() _____

Type of Organization

Individual Partnership Corporation LLC LLP Governmental Non-Profit Other _____

Description of sales or activity _____

- All reports are due prior to beginning business.
- Licenses not paid before the open date bear interest and penalty as instructed below.
- License will be issued only upon receipt of a completed report.
- Mail report and remittance to the above address.

License Fee from 1 through 6 (on reverse) \$ _____

If remitted after the opening date of your business, please include penalty and interest as follows:

Penalty – 5% for each 30 days or fraction thereof computed from open date (25% max) \$ _____

Interest – Alexandria only – 12% per annum computed from open date

All other jurisdictions – 15% per annum computed from open date \$ _____

Total Due \$ _____

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

Signature of Owner or Authorized Agent

Date

Please make checks payable to Rapides Parish OLT Fund

**New Business
Occupational License Report**

All businesses (except hotels, motels, tourist courts, rooming houses, nursing homes and businesses whose license is based on a flat fee and all other businesses and professionals) complete either 1 or 2. Hotels, motels, tourist courts and rooming houses complete 3 only. Nursing homes complete 4 only. Businesses, whose license is based on a flat fee, complete 5 only. All other businesses and professionals complete 6 only.

1. Business opened on or prior to June 30 of current year
 - a. Class of license – R.S. 47:_____ Table _____ (see tax tables)
 - b. License fee due \$ 50

2. Business opened on or after July 1 of current year
 - a. Class of license – R.S. 47:_____ Table _____ (see tax tables)
 - b. License fee due \$ 25

3. Business is a Hotel, Motel, Tourist Court or Rooming House
 - a. Class of license – R.S. 47:359(I) & 47:346
 - b. Number of sleeping rooms _____
 - c. Multiplied by \$2.00 per room equals license fee \$ _____
 - d. License fee due (Other gross receipts – gift shop, restaurant, etc) \$ 50 (If applicable)
 - e. Total license fee (c) or (c) plus (d) where applicable \$ _____

4. Business is a nursing home
 - a. Class of license – R.S. 47:359(I)
 - b. Number of sleeping rooms _____
 - c. Multiplied by \$2.00 per room equals license fee \$ _____
 - d. License fee on gross receipts \$ 50
 - e. Total license fee (c) plus (d) \$ _____

5. Flat fees (see tax tables)*
 - a. Class of license – R.S. 47:_____ (see tax tables)
 - b. License fee due \$ _____

*If amusement machine dealer, report flat fees on amusement machine license report

6. All other businesses and professionals
 - a. Class of license – R.S. 47:359(J)
 - b. License fee due \$ 50

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 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 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 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

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 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

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**