

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)