

**ADOPTED  
METROPOLITAN COUNCIL**

MAR 08 2023

By Racca  
Introduction 2/22/23  
P.H. 3/8/23

*Cheryl*  
COUNCIL ADMINISTRATOR TREASURER

23-00288

ORDINANCE

18781

AMENDING ORDINANCE 18733 TO ADD DEFINITIONS  
AND PROVISIONS FOR VETERAN-OWNED BUSINESSES,  
SPECIFICALLY, TO PROVIDE AN EXEMPTION OR  
REDUCED TAX.

BE IT ORDAINED by the Metropolitan Council of the City of  
Baton Rouge and the Parish of East Baton Rouge that:

Section 1. Ordinance 18733 of the City of Baton Rouge and  
Parish of East Baton Rouge is hereby amended as follows:

**"Section 3. GENERAL DEFINITIONS.**

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- (D) "Veteran" for purposes of this ordinance means a person who is currently serving full-time duty in the U.S. Armed Forces (Army, Navy, Air Force, Marine Corps, Coast Guard, Space Force or National Guard, including the reserve components thereof), other than active duty for training, or has served in the U.S. Armed Forces, and who was discharged or released therefrom under conditions other than dishonorable.
- (E) "Veteran-Owned Business" means a business certified by the Louisiana Department of Veteran Affairs as being 51% owned by a veteran, active-duty or reserve military, or Gold Star spouse.

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**Section 11. - SPECIAL PROVISIONS**

For the purposes of this Ordinance, unless otherwise stated in specific portions of the Ordinance, the special provisions stated under Louisiana Revised Statute 47:362, as amended, as well as the special provisions stated below, shall apply to the tax imposed by this ordinance.

- (A) For any Veteran-Owned Business, as defined in this Ordinance, the occupational license tax shall be calculated in accordance with the following guidelines:
- (1) Any business with annual gross receipts less than \$250,000 will be exempt from the license fee imposed by Section 6 of this ordinance.
  - (2) For businesses with annual gross receipts exceeding \$250,000 but less than \$500,000, the tax due will \$100 annually.

(3) For businesses with annual gross receipts exceeding \$500,000, the tax due will \$150 annually."

Section 2. This ordinance shall be effective 60 days following adoption by the Metropolitan Council.

Section 3. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this ordinance, or the invalidity of the application thereof to any person or circumstance shall not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances.

in accordance with Section 2.15 of Chapter 1 of the Plan Of Government, I certify this to be the original ordinance adopted by the Metropolitan Council at a regular meeting on March 8 2023  
Council Administrator.

APPROVED: \_\_\_\_\_ DISAPPROVED: \_\_\_\_\_

[Signature]  
Mayor - President  
Received from the Mayor - President on the 14th  
day of March, 2023

[Signature]  
Council Administrator.