

ORDINANCE 9537

ADOPTED METROPOLITAN COUNCIL NOV. 25, 1992

TO LEVY, COLLECT AND ENFORCE PAYMENT OF AN OCCUPATIONAL LICENSE TAX FOR THE YEAR 1993 AND FOR EACH SUBSEQUENT YEAR, ON ALL PERSONS, ASSOCIATION OF PERSONS, FIRMS AND CORPORATIONS PURSUING ANY TRADE, PROFESSION, VOCATION, CALLING OR BUSINESS IN THE CITY OF BATON ROUGE OR PARISH OF EAST BATON ROUGE, WHO ARE SUBJECT TO THE PAYMENT OF OCCUPATIONAL LICENSE TAXES UNDER THE CONSTITUTION AND LAWS OF LOUISIANA; TO PRESCRIBE THE MODE AND MANNER OF MAKING APPLICATION REQUIRED HEREUNDER; TO PROVIDE REMEDIES TO ENFORCE COMPLIANCE HEREWITH AND FOR MAKING FALSE STATEMENTS OR AFFIDAVITS IN RELATION THERETO; AND TO DEFINE CERTAIN WORDS AND TERMS USED HEREIN.

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

Section 1. LEVY

There is hereby levied an occupational license tax for the year 1993 and for each subsequent year, upon each person who may be subject to such license tax under the Constitution and laws of Louisiana, pursuing and conducting any business within the corporate limits of the City or within the Parish of East Baton Rouge.

Section 2. MAXIMUM AMOUNT ALLOWED BY LAW

(A) The amount of the license tax levied herein in each case is hereby fixed, determined and ordained to be the same as the maximum allowed to be fixed, levied and collected by local governing authorities, and shall be graded in accordance with, the provisions of Louisiana Revised Statutes, Title 47, Section 341-363, both inclusive, as amended, and reenacted by Act 1017 of 1986 Regular Session and Act 18 of the First Extraordinary Session, 1986, and all other applicable laws of Louisiana, all of which for all purposes of this ordinance are made a part hereof by reference as if written herein in extenso.

(B) It is hereby declared to be the express intention of the Metropolitan Council of the City of Baton Rouge and Parish of East Baton Rouge to levy and collect hereunder the maximum occupational license taxes for parochial purposes, both as to amount and graduation, as are allowed under the laws of the state of Louisiana, and except as otherwise expressly provided in this ordinance.

Section 3. GENERAL DEFINITIONS

For the purposes of this Ordinance, unless the context clearly otherwise requires or unless otherwise defined in specific portions of the Ordinance, the following words shall have the respective meanings ascribed to each in this Section.

(A) Contractor: "Contractor" is synonymous with the term "Builder" and means a person, firm, partnership, corporation, association, or other organization, or a combination of them, which undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road, railroad, excavation, or other structure, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structure or works in connection therewith and includes subcontractors and specialty contractors. As such, the word, "contractor" shall include oil field service contractors, which shall consist of those contractors performing general oil well servicing, maintenance, and construction when conducted as a single company unit. General oil well servicing shall include welding, pipe coating, pipe inspection, wireline service, automation, workover, logging, analysis, seismograph, installing and servicing equipment, packing, platform work, perforation, and completion.

(B) Separate location: As used in Section 7 of this Ordinance a separate location exists unless similar or associated type of business is operated as a unit under a single roof or on the same contiguous tract of land.

(C) Contractor's gross receipts: For the purposes of computing the license fee provided for in Section 16 of this Ordinance, a contractor's gross receipts are determined the same for all contractors, whether or not they have a lump sum contract or a cost plus contract. The gross receipts for a lump sum contract are based on the actual amount of the contract, whereas, the gross receipts for a cost plus contract are based on the actual cost of the contract to the owner including the amount added thereto as a fee.

(D) Director: The Director is the Director of Finance, for the City of Baton Rouge, Parish of East Baton Rouge, or his authorized designee or employee.

(E) Wholesale dealer: Except as specifically provided in this Ordinance, a "wholesale dealer" means any person who sells to other dealers who in turn resell.

(F) Retail dealers to institutional consumers: A "retail dealer to institutional consumers" includes all businesses selling, at retail from a fixed place of business, merchandise to dairymen, cattlemen, or farmers, to federal, state, parish, or municipal governments or institutions, to educational or charitable institutions, to hospitals, manufacturers, public utility companies, processors, refiners, fabricators, contractors, severers of natural resources, carriers of freight or passengers, pipe lines, hotels, and restaurants provided that such sales constitute the major portion of the business.

(G) A "peddler" means any person who for himself or any other person, goes from house to house, or place to place, or store to store, exposing and selling the merchandise which he carries with him and delivering the same at the time of or immediately after the sale or without returning to the base of business operation between the taking of the order and the delivery of the goods; however, any person who uses the same vehicle or a combination of one or more vehicles for the purpose of taking orders and delivering merchandise, regardless of the fact that the vehicle returns to the base of operations between the taking of the order and the delivery of the merchandise, shall be deemed a peddler, unless such person can show that the merchandise delivered is accompanied by an invoice or delivery ticket prepared at the base of operations and which conforms to the original order and that the person delivering the merchandise has permitted no deviation from the original order by allowing the purchaser to reject, cancel, increase, or decrease the quantity at the time of delivery or to offset against such quantity any merchandise delivered at a prior time which is being returned. This extension of the meaning of the term "peddler" shall not be interpreted so as to prevent rejection or cancellation of bona fide orders or the return of inferior merchandise, but shall be construed so as to prevent persons peddling merchandise from escaping their tax liability by subterfuge through means of so-called "standing order" or blanket advance orders, increase and decrease in quantities at the time of delivery, arbitrary rejections and cancellations, and offset of merchandise returned by reason of nonsale rather than obligation of warranty, all of which are hereby declared to be mere devices to prevent normal methods of operations so as to disguise the business of a peddler as an ordinary wholesale business. "Peddler" shall include but is not limited to hawkers, itinerant vendors, and any retail dealers not having a fixed place of business.

(H) Real estate broker: For carrying on each business of real estate broker, the license tax shall be based on gross income. "Gross income" for real estate brokers is defined as those fees from any source deposited into the real estate broker's agency's general fund account less escrow deposits, and less fees paid to cooperating real estate brokers. Notwithstanding any provisions herein to the contrary, the maximum amount paid by a real estate broker shall be two thousand, two hundred dollars.

(I) "Business" includes any business, trade, profession, occupation, vocation, or calling.

(J) "Person" includes an individual, firm, corporation, partnership, association, or other legal entity.

(K) "City" means the City of Baton Rouge.

(L) "Parish" means the Parish of East Baton Rouge.

(M) Fixed location: A "fixed location" means any permanent structure which is used to provide goods or services to consumers.

(N) Gross commissions for travel agencies. For carrying on each business of travel agency, the license tax shall be based on gross commissions. "Gross commissions" for travel agencies is defined as fees earned on the sales of tickets and provision of other services and shall not include actual ticket prices.

Section 4. **PAYMENT OF TAX**

(A) Except as otherwise expressly provided, the first license tax herein authorized to be levied shall be due and payable to the Director (unless under the provisions of Section 8.05 of the Plan of Government of the Parish of East Baton Rouge and City of Baton Rouge, the Metropolitan Council of the City of Baton Rouge shall have entered into an agreement with the Sheriff of the Parish of East Baton Rouge for the collection of taxes for the year in question) as follows:

(1) In the case of any business which is subject to license under this Ordinance, commencing on or after the effective date of this Ordinance, the license tax shall be due and payable on such date of commencement.

(2) In the case of a business commenced prior to the effective date of this Ordinance, the license tax shall be due and payable on January 1, 1993.

(B) Annually thereafter all license taxes levied hereunder shall be due and payable on January first of each calendar year for which the license is due, except that for a new business commencing after January first of any calendar year, the first license shall be due and payable on the date the business is commenced.

All licenses unpaid after the last day of February of the calendar year for which they are due, or in the case of a new business, unpaid on the date such business is commenced shall be deemed delinquent and subject to the payment of delinquent interest and penalty. Delinquent interest and penalty shall be computed from March first of the calendar year for which they are due.

(C) For ongoing businesses which cease operation between January first and the last day of February of the current license year, the license for the year shall be based on their gross receipts for the prior year, divided by three hundred sixty-five and multiplied by the number of days in which they were in operation.

Section 5. **NEW BUSINESS: LICENSE DUE UPON COMMENCEMENT**

In the case of a new business, the license tax is due and payable upon commencement of the business. Within forty days after commencing the business, each person shall compute in the manner provided by Section 9 the balance of the license tax, if any, owed for the year in which the business is started and pay such tax balance. When the business is begun prior to July first of any year, the tentative tax shall be the minimum annual rate for the particular class of business in cases in which the tax is based on gross receipts, sales, fees, premiums, or commissions, or the full annual rate in cases in which the tax is based on a specific amount per unit. When the business is begun on or after July first of any year, the tentative tax shall be one-half of the minimum annual rate or the specific amount per unit, as the case may be.

Section 6. **CHANGE OF OWNERSHIP OR LESSEE**

(A) The license is issued in the name of the person making application and paying the initial fee and is not transferable or assignable. If at any time during the license year a change of ownership takes place, the license period is from January first, to the date of sale or change of lessee. A "change of ownership" occurs when a business is sold or leased, and does not include changes in partnership or corporate shares.

(B) The new owner or lessee shall obtain another business license, as the license issued to the former owner or lessee is not transferable or assignable. The license period for the new owner or lessee covers the date of transfer or ownership or lease to December thirty-first of the license year. The Director shall be notified within ten days when a change is effected.

Section 7. SEPARATE LICENSE REQUIRED FOR EACH LOCATION, BASED ON PRIMARY CLASS OF BUSINESS

Except as otherwise provided in this ordinance, only one license shall be required for each place of business, and the license shall be based upon the classification of business which constitutes the major portion of the taxable annual gross sales and receipts. However, any person operating coin vending or weighing machines shall obtain only one license, regardless of the locations of the machines. However, a separate license shall be required for hotels, motels, rooming houses, and boarding houses. Such license shall be in addition to the license required if other classes of business are operated in conjunction with the hotel, motel, rooming house, or boarding house.

Section 8. CLASS OF BUSINESS

In order to calculate the license fee for a business location at which business activities are carried on that fall under more than one tax basis schedule, gross receipts, fees, or commissions for each group of activities falling under each schedule must be compared. The rate for the schedule which constitutes the major portion of the gross receipts, fees, or commissions will be used. However, the total gross receipts, fees, or commissions for all business activities carried on at the business location, minus any applicable deductions, are applied to the schedule to compute the fee.

Section 9. PERIOD USED WHERE GROSS RECEIPTS ARE THE MEASURE OF THE LICENSE

(A) The basis for determining the amount of the annual licenses provided by this Ordinance, where the license is measured by gross receipts shall be as follows:

(1) If the business has been conducted previously by the same party, the annual gross receipts, gross fees, or gross commissions earned, whether received or accrued, during the preceding calendar year for which the license is issued shall be the basis for determining the amount of the annual license.

(2) If the business is begun during the calendar year for which the license is issued, the license for the year of commencement shall be based on the gross receipts, gross sales, gross premiums, gross fees, or gross commissions earned, regardless of whether received or accrued, during the first thirty days of business, multiplied by the number of months, or major fraction thereof remaining in the calendar year; however, any business which opens after June thirtieth of the year in question whose estimated gross receipts for the remainder of the year are less than one-half of the maximum gross revenue allowed in the minimum rate under the classification of the particular business, shall pay for the remainder of the year at one-half the minimum rate.

(3) If the business is begun less than thirty days before the end of the calendar year for which the license is to be issued, the tax shall be based on the gross receipts, gross sales, gross premiums, gross fees, or gross commissions earned, regardless of whether received or accrued, during the calendar year; however, one-half of the annual rate shall apply to such businesses whose gross receipts for the period operated during the calendar year is less than one-half of the maximum gross revenue allowed in the minimum rate under the classification of the particular business.

(4) The license tax of the business for the calendar year following that of commencement shall be based on the gross receipts, gross sales, gross premiums, gross fees, or gross commissions earned, regardless of whether received or accrued, during the previous year, divided by the number of days in operation during the year of commencement, and multiplied by three hundred sixty-five.

(B) The date of beginning business for the purposes of this Ordinance shall depend upon the type of business involved, and shall be governed by regulations promulgated by the Director according to law.

Section 10. **TAXPAYERS REQUIRED TO KEEP RECORDS; CONFIDENTIALITY**

(A) In general each person shall keep a reasonable record of his gross receipts, gross fees or commissions, or loans made. This record shall be kept separately for each place of business, and shall be subject to examination and inspection by the Director.

(1) Except as otherwise provided by law, the records and files of the Director or the records and files maintained pursuant to this ordinance, excluding ad valorem property taxes and ad valorem property tax assessment rolls, are confidential and privileged, and no person shall divulge or disclose any information obtained from such records and files except in the administration and enforcement of the tax laws of this state or of a political subdivision of this state.

(2) No person shall divulge or disclose any information obtained from any examination or inspection of the premises or property of any person in connection with the administration and enforcement of this Ordinance except to the taxing jurisdiction of his employment or, in the case of an already existing independent contractor arrangement, to the contracting taxing jurisdiction.

(3) Neither the Director nor any employee engaged in the administration or charged with the custody of any such records or files shall be required to produce any of them for inspection or use in any action or proceeding, except in an action or proceeding in the administration or enforcement of the tax laws of this state or of a political subdivision.

(4) Any officer, employee, or agent or any former officer, employee, or agent of any political subdivision of the state who unlawfully discloses any information obtained from a return of a taxpayer or records and files of the Director, contrary to the provisions of this Ordinance, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$500 dollars or be imprisoned for not more than six months, or both.

(5) Nothing contained in this Ordinance shall be construed to prevent such persons from disclosing a return of a taxpayer or the records of the Director as authorized by law in any judicial proceeding in which the state or any political subdivision thereof is a party.

(6) Nothing contained in this Ordinance shall require that the professional disclose any information, whatsoever, from the client file or patient chart.

Section 11. **APPLICATION OF LICENSES**

(A) Every person subject to a license tax levied by this Ordinance shall apply to the Director for a license before the same becomes delinquent, as provided in this Ordinance. The application shall state all facts necessary to determine the amount of taxes due under this Ordinance.

(B) If the Director is not satisfied with the facts set forth in the application or for any reason desires to audit the books and records of the taxpayer, the Director may audit and inspect all records of the taxpayer that would have any bearing upon the amount of taxes due under this Ordinance.

(C) If an individual is an applicant for a license required by this Ordinance, the applications must be signed by him; if a partnership or an association of persons, by a member of the firm; and if a corporation, by the proper officer thereof.

(D) Any intentional false statement as to any material facts in the application for a license under this Ordinance shall constitute a misdemeanor, and any person convicted thereof shall be fined not more than two hundred dollars or imprisoned for not more than six months, or both.

Section 12. **FAILURE TO PAY TAX; DISTRAINT; JUDGMENT PROHIBITING FURTHER PURSUIT OF BUSINESS; COLLECTION BY SUMMARY PROCEEDINGS AUTHORIZED**

(A) If any taxpayers against whom taxes have been assessed under the provisions of this ordinance shall refuse or neglect to pay such taxes within the time prescribed in this ordinance, it shall be

lawful for the Director to enforce collection of such taxes, together with such interest and other additional amounts as are added by law, by distraint and sale of any property or rights to property belonging to the delinquent dealer.

(1) Failure to pay any tax due, as provided in this ordinance, shall ipso facto, without demand or putting in default, cause said tax, interest, penalties and costs to become immediately delinquent, and the City and/or Parish is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the said taxpayer, to show cause in not less than two or more than ten days, exclusive of holidays, after the service thereof, which may be tried out of term and in chambers, and shall always be tried by preference, why said taxpayer should not be ordered to cease from further pursuit of business and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the City and/or Parish, prohibiting such taxpayer from the further pursuit of said business until such time as he has paid the said delinquent tax, interest, penalties and every violation of the injunction shall be considered as a contempt of court and punished according to law.

(2) Whenever any taxpayer fails to pay or remit any tax, penalty and interest assessed, as provided under this ordinance, the Director may proceed to enforce the collection thereof by distraint and sale.

Wherever the words "distrain" or "distrain" are used in this ordinance, they shall be deemed to mean the right to levy upon and seize and sell, or the levying upon, or seizing or selling, of any property or rights to property of the delinquent dealer by the officer charged with the enforcement of collection of the tax for the purposes of satisfying any tax, interest or penalties due under the provisions of this ordinance.

(3) Whenever the Director shall distrain any property of a taxpayer, he shall cause to be made a list of the property or effects distrained, a copy of which, signed by the Director shall be sent by registered mail to the taxpayer at his last known address or business address or served on him in person. This list shall be accompanied with a note of the sum demanded and a notice of the time and place where the property will be sold, if such a sale is necessary. Thereafter, the Director shall cause a notice to be published in the official journal of the parish wherein distraint is made, specifying the property distrained, and the time and place of sale. The sale shall be held not less than fifteen calendar days from the date of the notice mailed or served on the taxpayer or the date of publication in the official journal, whichever is later. The Director may postpone such sale from time to time, if he deems advisable, but not for a time to exceed thirty calendar days in all. If the sale is continued it shall be readvertised.

(4) Any person, in possession of property or rights to property subject to distraint, upon which a levy has been made, shall, upon demand by the Director making such a levy, surrender such property or rights to the Director, unless such property or right is, at the time of such demand, subject to an attachment or execution under any judicial process. Any person failing or refusing to surrender any such property or rights shall be liable to the City of Baton Rouge or Parish of East Baton Rouge in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of the taxes, penalties, and interest and other costs and charges which are due.

(5) The Director shall sell at public auction for cash to the highest bidder so much of the property distrained by him as may be sufficient to satisfy the tax, penalties, interests and costs due. He shall give the purchaser a certificate of sale which will be prima facie evidence of the right regularity of his proceedings in making the sale, and which will transfer to the purchaser all rights, title and interest of the taxpayer in the property sold.

(6) Out of the proceeds of the sale, the Director shall first pay all costs of the sale and then apply so much of the balance of the proceeds as may be necessary to pay the assessment. Any balance beyond this shall be paid to the taxpayer.

(B) In addition to any other procedure provided in this ordinance or elsewhere in the laws of this city, parish and state, and for the purpose of facilitating and expediting the determination and trial of all claims for taxes, penalties, interest, attorney fees, or other costs and charges arising under this ordinance, there is hereby provide a summary proceeding for the hearing and determination of all claims by or on behalf of the City and/or Parish, or by or on behalf of the Director for taxes, excises, and licenses and for the penalties, interest, attorney fees, costs or other charges due thereon, by preference in all courts, all as follows:

(1) All such proceedings, whether original or by intervention or third opposition, or otherwise, brought by or on behalf of the City and/or Parish, or by or on behalf of the Director for the determination or collection of any tax, excise, license, interest, penalty, attorney fees, costs or other charge, claimed to be due under any provision of this ordinance, shall be summary and shall always be tried or heard by preference, in all courts, original or appellate, whether in or out of term time, and either in open court or chambers, at such time as may be fixed by the court, which shall be not less than two nor more than ten days after notice to the defendant or opposing party.

(2) All defenses, whether by exception or to the merits, made or intended to be made to any such claim, must be presented at one time and filed in the court of original jurisdiction prior to the time fixed for the hearing, and no court shall consider any defense unless so presented and filed. This provision shall be construed to deny to any court the right to extend the time for pleading defenses, and no continuance shall be granted by any court to any defendant except for legal grounds set forth in Article 1602 of the Louisiana Code of Civil Procedure.

(3) That all matters involving any such claim shall be decided within forty-eight hours after submission, whether in term time or in vacation, and whether in the court of first instance or in an appellate court; and all judgments sustaining any such claim shall be rendered and signed the same day, and shall become final and executory on the fifth calendar day after rendition. No new trial, rehearing or devolutive appeal shall be allowed. Suspensive appeals may be granted, but must be perfected within five calendar days from the rendition of the judgment by giving of bond, with good and solvent security, in a sum double that the total amount of the judgment, including costs. Such appeals, whether to a court of appeals or to the Supreme Court, shall be made returnable in not more than fifteen calendar days from the rendition of the judgment.

(4) Whenever the pleadings filed on behalf of the City and/or Parish, or on behalf of the Director, shall be accompanied by an affidavit of the Director or of the counsel or attorney filing the same, that the facts as alleged are true to the best of the affiant's knowledge or belief, all of the facts alleged in said pleadings shall be accepted as prima facie true and as constituting a prima facie case, and the burden of proof to establish anything to the contrary shall rest wholly on the defendant or opposing party.

Section 13. **DIRECTOR AUTHORIZED TO MAKE RULES AND REGULATIONS**

(A) The Director shall make and enforce all rules and regulations necessary for the proper, complete, and equitable collection of the tax levied by this Ordinance. He may adopt different rules and regulations and forms for different classes or kinds of businesses, uniform as to each class, if by so doing the collection of the full amount of taxes due under this Ordinance may be simplified and made more certain.

(B) The Director may make and publish reasonable rules and regulations, not inconsistent with law, for the enforcement of the provisions of this Ordinance and collection of the revenue hereunder.

Section 14. **RECORDS TO BE KEPT BY DIRECTOR**

The Director shall keep an accurate record showing the names of every person paying taxes under this Ordinance, together with the business pursued, the amount of the license, the date of the collection, and the payment thereof.

Section 15. **RETAIL DEALERS IN MERCHANDISE, SERVICES, AND RENTALS**

(A) For every fixed location retail dealer in merchandise, services, and rentals, including but not limited to all businesses enumerated in this Section, the license shall be based on the total business activity and shall be based on the table below:

If the Gross Sales are:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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

(B) This schedule includes but is not limited to the following businesses:

Abstractors; advertising agencies; ambulance services; amusement parks; appraisers; barbershops; beauty salons; boats or barge carriers of freight or passengers; bonding companies, surety companies or bondsmen; business, professional or instructional schools; cable television businesses; carpet and rug cleaning businesses; cold storage plants or refrigerated lockers; collecting agencies; commercial reporting or rating agencies; credit bureaus; decorators; detective agencies; elevator repair, service, and maintenance businesses; employment agencies; engravers; ferry boats; flea market participants; health or recreational clubs; insurance adjusters; jewelers; businesses engaged in leasing, renting, or licensing the use of movable property; medical transportation services; miniature golf links; motor vehicle carriers of freight or passengers; motor vehicle rentals; motor vehicle repair and repainting shops; motor vehicle storage businesses; operators of coin vending and weighing machines; packing houses for meats and fish; parking lots; photographers; railroad carriers of freight or passengers; repair businesses; restaurants, coffee houses, or other eating establishments; retail dealers in boats, retail dealers in merchandise; retail dealers in motor vehicles; service businesses; sign painting; skating rinks; steam cleaning, steam dyeing, or steam pressing businesses; steam or electric laundering businesses; storage businesses; storage rooms or landings; taxicab services; theaters; tourist camps; towboat or tugboat businesses; trackless trolleys or buses; transportation businesses; trucking businesses; undertakers and funeral directors; warehouses; washaterias or laundromats; watchman agencies; and wreckers and tow truck services; hospitals; and wholesale and retail dealers in mobile home sales, rentals, mobile home repairs, and travel agencies.

(C) For every dealer in merchandise, service, and rentals not otherwise provided for by this Ordinance or by special laws, whether conducted as principal, agent, or commission, or otherwise, the license tax shall be based on the amount of gross sales and receipts, at the rate set above. Gross

receipts of advertising agencies shall not include funds used to purchase media time/space on behalf of clients. After a business has operated for at least one full calendar year, if the annual gross sales and receipts for the previous year are less than two thousand five hundred dollars (\$2,500), no license tax shall be due under this Section for the current year.

(D)(1) For every pawnbroker, or person keeping a loan office and engaged in lending money on articles pawned or pledged and for each and every money broker, money lender, or person lending money on, or purchasing time, wages, or salaries of laborers, clerks, or other wage earners or other persons, whether the same be earned or unearned, and whether the business is conducted in an office or otherwise, the license tax shall be based on the amount of gross sales and receipts from any retail sales plus the amount of loans made by the business. However, the minimum license tax paid by pawnbrokers licensed under the provisions of this Subsection shall be \$300.

(D)(2) The "amount of loans made", for the purposes of this Subsection, shall mean the total of all amounts of funds or goods advanced to borrowers and the amounts paid for notes or other similar evidences of indebtedness purchased or otherwise acquired from others.

(D)(3) In the case of a new business, the basis for the first years' license shall be provided for in Section 5 and Section 9 of this ordinance, except that the "amount of the loans made" shall be substituted for "gross revenue".

(D)(4) Notwithstanding the provisions of Subsection B, the maximum license tax paid by dealers in mobile home sales, rentals, or mobile home repairs licensed under the provisions of this section shall be \$800.

Section 16. WHOLESALE DEALERS IN MERCHANDISE, SERVICE AND RENTALS; RETAIL DEALERS TO INSTITUTIONAL CONSUMERS; SHIPBUILDERS; AND CONTRACTORS

(A) For every fixed location wholesale dealer in merchandise, service and rentals, retail dealers to institutional consumers, shipbuilders, and contractors, including but not limited to all businesses enumerated in this Section, the license shall be based on the total business activity and the amount of said license shall be as shown in the following table:

If the Gross Sales are:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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
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B) This schedule includes, but is not limited to, the following businesses:

Wholesale dealers in merchandise, service, and/or rentals; retail or wholesale dealers in building materials; retail dealers to farmers or institutions; shipbuilders and contractors, both lump sum and cost plus. The maximum license tax paid by a retail dealer of building materials shall not exceed six thousand, two hundred dollars (\$6,200). After a business has operated for at least one full calendar year, if the annual gross sales and receipts for the previous year are less than two thousand five hundred dollars (\$2,500), no license tax shall be due under this Section for the current year.

Section 17. BUSINESS OF LENDING OR OF DEALING OF NOTES SECURED BY CHATTEL MORTGAGES OR OTHER LIENS

(A) For every person, firm, corporation, or association or persons engaged in the business of purchasing, selling, trading in, or lending on unsecured notes or on notes secured by chattel mortgages, or other statutory liens, being commonly known as finance or securities companies, a license based on the amount of loans made by the business shall be required. The license shall be based on the amount of loans made by the business and the amount of said license shall be as shown in the following table:

If the Gross Sales are:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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

(B) The "amount of loans made", for the purposes of this Section, shall mean the total of all amounts of funds or goods advanced to borrowers and the amounts paid for notes or other similar evidences of indebtedness purchased or otherwise acquired from others.

(C) In the case of a new business, the basis for the first year's license shall be provided for in Section 5 and Section 9 of this Ordinance, except that the "amount of the loans made" shall be substituted for "gross revenue".

Section 18. BROKERAGE AND COMMISSION AGENTS

(A) For every factorage, commission, or brokerage business; dealers in stocks or bonds as principal; stocks, bonds, or cotton factors, commission or brokerage businesses, whether or not the principal or party solicited is within or without the City and Parish including but not limited to all businesses enumerated in this Section, the license shall be based on gross annual commissions and brokerages earned on sales and purchases. The amount of the license shall be as shown in the table below and shall be subject to applicable deductions:

If the Gross Annual Commission and Brokerage are:

If the Gross Sales are:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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

(B) This schedule includes, but is not limited to:

Brokerages in money, produce, or sugar; cotton compress businesses; cotton factor and commission businesses; cotton future brokerages; cotton pickeries; distillers of

alcohol; grain and product commission houses; businesses engaged in leasing, renting, or licensing the use of immovable property; livestock auctions; manufacturer's agents; operators of office buildings; owners or lessees of toll bridges or ferries; real estate brokers; slaughter houses; steamboat or steamship agencies; stock or bonds brokerages; and sugar factors.

(C) For carrying on each business of dealing in or buying and selling stocks or bonds, as principal, the license shall be based on gross annual profits; however, where no gross annual profit is realized, the minimum tax under the above schedule shall be paid.

Section 19. PUBLIC UTILITIES

For carrying on each business of gas light, heat, or power; electric light, heat, or power; waterworks and for each telephone, telegraph, or express business the license shall be based on gross annual revenue from all business activities as shown in the following table:

If the Gross Sales are:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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

A person engaged in the business of selling electricity in more than one municipality, locality, or community shall be deemed to be carrying on but one business, and to have only one place of business, which place of business shall be the place where the general office of such person is located.

A person engaged in the business of providing local exchange telephone service in more than one municipality or parish shall be deemed to have but one place of business or business location in each such municipality or parish and a license tax imposed by any municipality or parish on such person shall be based on gross annual revenue derived by such person from the territorial jurisdiction of the taxing municipality or parish only.

Section 20. BUSINESSES WHERE LICENSES ARE BASED ON FLAT FEES

The following types of businesses shall obtain an annual license based on the flat fee designated hereafter. For purposes of this Section, the minimum tax noted in Section 5 for most new businesses for the first year of commencement or fractional part thereof does not apply.

(A) Private banking or investment banking business.

(1) For each business of carrying on a private banking house, business or agency, investment banking house, business or agency, a license based on a flat fee of five hundred dollars (\$500) shall be required.

(2) The term "investment banking" means a business that is carried on through the purchase or underwriting of security issues and their subsequent sale to investors.

(B) Peddlers and itinerant vendors.

(1) All peddlers, hawkers, itinerant vendors, and every person who displays samples, models, goods, wares, or merchandise on a temporary basis in any hotel, motel, store, storehouse, house, vehicle, or any other place, for the purpose of securing orders for the retail sale of such goods, wares, or the like kind or quality, either for immediate or future delivery shall obtain a license based on a fee not to exceed two hundred dollars (\$200) provided that an itinerant vendor of agricultural products purchased directly from farmers or an itinerant vendor of seafood products who has either harvested the seafood himself or has purchased the seafood directly from commercial fishermen or shrimpers shall obtain a license based on a flat fee not to exceed one hundred dollars (\$100).

(2) This Section does not apply to the following classes: those persons making house-to-house or personal calls displaying samples and taking orders for shipment directly from the manufacturer; those persons making a business call or visit upon the verbal or written invitation of the inhabitant of the premises; those persons, or their representatives, engaged in the business of selling at wholesale, from a fixed place of business in this state, to licensed retail dealers; and vendors, or their agents or vendors, or their agents or representatives, in the sale or delivery of petroleum products when drawn, conveyed, and distributed from a stock maintained at a warehouse, distributing station, or established place of business.

(3) All peddlers are required to exhibit their occupational license. The license shall indicate thereon the motor vehicle license number. The Director shall seize the merchandise and any vehicle or other conveyance used by the peddler to peddle the same, if the peddler fails or refuses to exhibit his license. All property seized shall be turned over to a court of competent jurisdiction, to be sold according to law, to satisfy the license due and enforce the privilege therefor. The rights of the holder of a chattel mortgage note or any vehicle seized shall not be affected or prejudiced as a result of the seizure.

(4) Whoever shall sell goods, wares, and merchandise as a peddler without first obtaining the license herein required shall be guilty of a misdemeanor and upon conviction shall be fined not less than five hundred dollars (\$500) or shall be imprisoned not more than sixty days, or both.

(C) Mechanical or electronic amusement machines or devices.

(1) Every person engaged in the business of operating any coin-operated mechanical or electronic device or who permits to be operated in his place of business any coin-operated mechanical or electronic device to which a certificate of tax payment is not affixed or displayed as provided in Subsection (D) shall pay a license tax which shall not exceed twenty dollars (\$20) for each such machine or device, except that the license tax for each electronic pinball machine, flipper machine, or video game shall not exceed fifty dollars (\$50) for each such device. Only one license tax shall be collected annually by each jurisdiction for any device required to be licensed under this Paragraph.

(2) The provisions of this Subsection shall not apply in cases where the person engaged in the business of operating such mechanical devices are operating same under a written contract with and are solely sponsored by a nonprofit corporation for the purpose of conducting a fair, festival, or trade show which has as one of its objectives the promotion of agricultural and agri-industrial products. For the purposes of this Subsection the term nonprofit corporation shall be construed to mean only a nonprofit corporation which (1) was organized under the provisions of Chapter 2 of Title 12 of the Louisiana Revised Statutes of 1950 prior to January 1, 1969; and, (2) holds membership in good standing in an association organized for the purpose of promoting fairs, festivals, and trade shows in the state of Louisiana.

(3) For the purpose of this Subsection a "coin-operated mechanical amusement device" is any machine or device operated by depositing a coin, token, slug, or similar object for the placing of the device in readiness of play. This definition includes but is not limited to the following devices: video games, merry-go-rounds, mechanical hobby horses, juke boxes, pool tables, domino tables, bowling alleys, blood pressure monitors, and pulse rate monitors.

(4) All such mechanical amusement devices subject to tax under this Subsection and which do not return to the operator or player thereof anything but free additional games or plays or, through the exercise of the skill of the operator or player, a merchandise prize, shall not be deemed to be classed as gambling devices, and this Section shall not be construed to prohibit same. Payments of the tax imposed by this Subsection shall not be held to legalize the operation of any machine or device defined herein which is prohibited by law. This Subsection shall not be held to repeal any provisions of any law prohibiting the operation, possession, or use of any such machine or device.

(D) The payment of the taxes levied by this Section shall be evidenced by a certificate of tax payment, or a stamp, or similar evidence of tax payment which shall be issued by the Director. The certificate of payment shall be securely affixed or attached to each machine or other device with respect to which a tax has been paid, or if such certificate cannot be affixed, shall be prominently posted in the place in which the machine or device is located and near to such machine or device. If a machine or device is replaced by another, such other machine or device shall not be considered an additional device service. Certificates of tax payment or stamps are not transferable from one taxing jurisdiction to another.

(E) Enforcement.

The penalties and procedures of this Ordinance relating to the enforcement and collection of the taxes levied under the authority of this Ordinance shall apply to any person who has in his possession, control, or custody any machine or device on which the license tax is imposed by this Subsection and which is being operated without having a certificate of payment issued by the Director, as provided in Subsection (D) of this Section, affixed or attached thereto, or prominently posted in the place in which the machine or device is located and near to such machine or device. However, the penalties and procedures provided by this Ordinance shall not apply to lessees of such machines or devices, provided that the lessee can furnish the Director with adequate information regarding the name, address, and business location of the lessor, against whom the penalties and procedures of this Ordinance shall apply.

(F) Professional sports.

For each person owning or carrying on a business known as "professional sports", an annual license based on a flat fee of two hundred fifty (\$250) dollars shall be required. By way of extension and not of limitation, the business of "professional sports" shall include football, basketball, and baseball games, where the individual participants are paid for their services. Sporting events that are provided for by special laws are exempt under this Section.

(G) Circuses, concerts, carnivals and special events.

For each person operating a circus, carnival, or other traveling show, and for each person or organization sponsoring a concert or other special event, including but not limited to gun shows, arts and crafts fairs, and antique shows, an annual license based on a flat fee of two hundred fifty dollars (\$250) shall be required. This license shall be issued by the Director. Any license issued by another Parish or municipality shall not be valid in this City and/or Parish.

(H) Hotels, motels, rooming houses, boarding houses.

Any person operating a hotel, motel, rooming house, boarding house, or nursing home shall pay an annual license tax of two dollars for each sleeping room contained in it; provided that any person operating a nursing home shall pay, in lieu of the additional license tax required of hotels in Section 7, a license tax in accordance with the provisions of Section 15 based on one-third of the total gross receipts of the nursing home.

(I) All other businesses.

For all businesses not otherwise covered by or specifically exempted under this Ordinance, including but not limited to, printers, lithographers, attorneys-at-law, accountants, oculists, physicians, osteopaths, dentists, chiropractors, bacteriologists, veterinarians, chemists, 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 license shall be one-tenth of one percent of the annual gross receipts for professional fees for services rendered by the taxpayer, with a minimum tax of fifty dollars (\$50) and a maximum tax of two thousand dollars (\$2,000). 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.

There shall be excluded from the annual gross receipts for professional fees for services rendered the receipts of fees paid for professional services rendered by persons not employed by the taxpayer and not a member of the taxpayer firm, when the tax levied under this Section is paid by the separate firm, partnership or corporation of which the person is an employee or member.

Section 21. **REVOCATION AND SUSPENSION OF LICENSE**

(A) The license issued pursuant to this Ordinance may be revoked or suspended by the Director for the following causes:

- (1) Any fraud, misrepresentation or false statement in the application for license;
- (2) Any violation of this Ordinance;
- (3) Failure to pay any local political subdivision sales and use tax, penalties, interest, tax deposits, attorney's fees, court costs fees, excise tax, occupational tax or other tax, license or fee by licensee.

(B) No license shall be suspended or revoked unless the licensee has first been granted a hearing before the Director as prescribed herein:

- (1) Licensee shall be given at least ten (10) days written notice of the hearing. The notice shall set forth the cause or causes of the hearing, and the time and place of the hearing, and may be delivered to the licensee by registered or certified mail addressed to him at the address on file with the Director or may be personally served upon him by any employee of the Office of the Director;
- (2) The Director may compel the attendance of witnesses, may require the production of books, papers, documents or other tangible things material to the hearing and may administer oaths. Subpoenas may be served by any employee of the Office of the Director.
- (3) The licensee may be represented by counsel and shall have the right to be confronted with witnesses and other evidence against him, to cross-examine witnesses and to produce evidence in his own behalf;
- (4) The Director shall rule on all objections made during a hearing.

(C) At the conclusion of the hearing the Director may suspend or revoke the license for cause;

- (1) Any suspension imposed may be for an indeterminate period which shall not exceed six months, or may be for a fixed period not to exceed one year. If the suspension is for an indeterminate period, it shall remain in effect until all political subdivision sales and use tax, penalties, interest, tax deposits, attorney's fees, court costs, excise tax, occupational tax and/or other tax, license or fees shall have been paid by the licensee. After such payments have been made the licensee may apply to the Director in writing for reinstatement of his license. Within five days of receipt of such a request, the Office of the Director shall investigate, and if all such payments have been made, the Director shall order the reinstatement of the license. If the licensee fails to make all such payments required within six months after the suspension, the Director shall, after another notice and hearing, revoke the license.

(2) No person whose license has been revoked shall again be licensed within a period of one (1) year from the date of revocation.

(3) The decision of the Director shall be final; however, nothing herein contained shall be construed so as to deprive any person of any right which he may have to obtain judicial review of any administrative action taken or decision made hereinafter.

Section 22. PENALTIES: ATTORNEY'S FEES

(A) If the amount of the license tax levied is not paid on or before the first day of March of said year, there shall be collected with said license tax, interest upon said unpaid amount at the rate of one and one quarter percent per month, or fractional part thereof; and in addition, there shall also be collected a penalty equivalent to five percent per month, or fractional part thereof, not to exceed twenty-five percent in aggregate, of the license tax due, when such license tax is not paid on or before the first day of each month following the month of February of said year; and both interest and penalty will be computed from the first day of March. In the event of suit, attorney's fees will be charged at the rate of ten percent on the aggregate of tax, interest and penalty. All interest and penalties due for subsequent months will be assessed and due on the first day of each succeeding month.

(B) That all penalties and interest imposed by this Ordinance shall be payable to, and recoverable by, the Collector of City or Parish Taxes or Sheriff and Ex Officio Tax Collector, in the same manner as if they were part of the tax imposed. If the failure to pay any such tax when due is explained to the satisfaction of the Director, he may remit or waive payment of the whole, or any part of, any penalty, and may remit and waive any interest charged in excess of the rate of one and one quarter (1-1/4%) percent per month.

Section 23. DISPLAY OF LICENSE REQUIRED

Every person required to obtain any license hereunder shall keep the license required hereunder posted in a conspicuous place in his principal place of business, except as otherwise provided in this ordinance. Every person violating the provisions of this section shall be subject to a penalty, in addition to any other imposed hereunder, of not less than ten Dollars (\$10), and no more than One Hundred Dollars (\$100).

Section 24. TRANSFER OF BUSINESS

If any taxpayer liable for any tax, interest and penalty hereunder shall sell out his business or stock of goods or shall quit the business, his successor, successors or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest and penalties, due and unpaid until such time as the former owner shall produce a receipt from the Director of Finance, showing that they have been paid, or a certificate stating that no taxes, interest or penalties are due. If the successor, successors or assigns shall fail to withhold purchase money, as provided above, or if he shall fail to require and obtain the above mentioned receipt or certificate, he shall be personally liable for the payment of the taxes, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners or assignors.

Section 25. EXEMPTIONS

(A) Blind persons and their widows or orphans. License taxes levied by this Ordinance shall not apply to blind persons, who are exempted from license taxes by R.S. 46:371 through 46:373. The exemption provided by this Subpart shall apply only where the business is conducted by any blind person exclusively for his own support or the support of his family.

(B) Artists and craftsmen. Any occupational license tax imposed on retail dealers not having a fixed place of business shall not apply to Louisiana artists and craftsmen who display their own original art and handicraft for sale at functions sponsored by nonprofit organizations.

(C)(1) Nonprofit organizations. The occupational license tax required by this Ordinance shall not apply to those qualified nonprofit organizations which are exempt from the collection of sales and use taxes under the provisions of R.S. 47:305.14 or from the payment of federal income taxes under the applicable provisions of the Internal Revenue Code.

(C)(2) This Subsection shall not be construed to exempt museums, menageries, circuses or other traveling shows from the license required by Section 20(G) unless all of the proceeds from such

shows are used for charitable, educational, or religious purposes of the sponsoring qualified nonprofit organizations. It is the intention of this Subsection to exempt such traveling shows where its entire proceeds, except for the necessary expenses connected therewith, are used for charitable, educational, and religious purposes of the sponsoring qualified nonprofit organization.

(D) Wholesale dealers in certain alcoholic beverages. There shall be no license tax imposed, assessed, or collected under the provisions of this Ordinance on any person engaged in the business of selling at wholesale, malt, vinous, spirituous, alcoholic, or intoxicating liquor containing more than six per centum of alcohol by volume, and beer, porter, ale, fruit juices, and wine containing more than one-half per centum of alcohol by volume.

(E) Other exempted businesses. Banks, homestead and building and loan associations, editors, broadcasters, publishers, clerks, laborers, ministers of religion, school teachers, graduated trained nurses, those engaged in agricultural or horticultural pursuits, those operating sawmills, and corporations organized and operated for the purpose of lending money to farmers for production purposes, the stock of which is owned by farmer members and employees of such corporations, shall be exempted from any provisions of this Ordinance.

(F) Manufacturers. Manufacturers shall be exempted from any provisions of this Ordinance; however, manufacturers who sell their manufactured articles at retail shall be subject to the payment of a license tax on such retail sales as fixed by this Ordinance.

(G) Artists, craftsmen and vendors. The Occupational License Tax shall not apply to artists and craftsmen who are authorized to display their own original art and handicraft for sale at functions sponsored by a Baton Rouge (IRS 501C) non-profit organization or vendors authorized by a Baton Rouge (IRS 501C) nonprofit organization at its function.

(H) There is hereby provided an exemption for exhibitors for trade shows when the promoter has paid the fee provided for in Section 20-G of this Ordinance.

(I) Disabled persons. There shall be no license tax imposed, assessed, or collected under the provisions of this Ordinance on any person who is disabled to the extent that he is home-bound, confined to a bed or wheelchair, requires the aid and attendance of another person, and is unable to enter the normal work force.

Section 26. **DEDUCTIONS**

(A) Petroleum taxes: In calculating the gross sales at retail, gasoline filling and service stations or at bulk or distributing plants engaged in the storage and sale of petroleum products, the taxpayer shall exclude therefrom the part of the purchase price paid by him for gasoline and motor fuels or lubricating oils as shall equal the manufacturer's or dealer's license, privilege, or excise tax levied by federal or state statutes on the manufacturing, handling, storing, selling, or consuming of gasoline, motor fuels, or lubricating oils.

(B) Undertaking and funeral directing: The term "gross annual receipts", as used in this Ordinance, shall cover all of the receipts of the person carrying on the business of undertaking and funeral directing, except that deduction shall be allowed for collections made by one undertaker and funeral director for the account of another undertaker and funeral director, as shown by the books of both parties at interest.

(C) Stocks and bonds; interstate sales: In determining the amount of gross annual commissions and brokerage to be subject to the tax, each commission business operating on exchanges located outside the state of Louisiana shall deduct therefrom forty percent in the case of purchases and sale of stocks and bonds consummated on exchanges located outside the state of Louisiana and fifty-five percent of purchases and sales of commodities consummated on exchanges located outside the state of Louisiana.

(D) Retail or wholesale sales of motor vehicles and boats: In determining the amount of gross sales and receipts to be subject to the tax for retail or wholesale dealers in motor vehicles, automobiles, motor trucks, motor buses, motorcycles, motor bicycles, motor scooters, motor tractors, motor-propelled road machinery farm implements, and equipment designed for use with tractors and other motor-propelled equipment, trailers, semitrailers, aircraft, or other motor-propelled land vehicles, and pleasure or commercial boats, the license shall be computed on the total gross sales from all sales, including but not limited to sales of parts and accessories, receipts

from repair shops, and sales and rental of motor vehicles; however, the gross sales and receipts of the above listed dealers shall not exceed seven hundred thousand dollars (\$700,000).

(E) Retail sale of wine and liquor: In determining the amount of gross sales and receipts to be subject to the tax for retail dealers holding a valid Class A or Class B permit for the sale of wine and/or liquor, each such retail dealer shall be entitled, upon request, to a deduction of twenty percent of actual gross sales and receipts in determining the amount of gross sales and receipts upon which the tax under this ordinance shall be calculated.

Section 27. **SPECIAL PROVISIONS**

(A) No municipality or parish shall levy a license tax upon any person engaged in the business of contractor, as defined in this ordinance, either upon a cost plus basis or upon other than a cost plus basis, except the governing authority of the municipality or parish in which is located the principal place of business of such contractor within the state as designated by the contractor. The maximum license tax paid by contractors licensed as required by this Subsection shall not exceed seven hundred fifty dollars (\$750).

(B) The tax shall be computed on the basis of the schedules contained in this Ordinance according to the physical location of each place of business without regard to the location where the actual sale takes place or where a product or service is delivered or performed.

(C) For lessors with a place of business in this state, the tax shall be computed on the basis of the schedule contained in this Ordinance according to the physical location of such business without regard to the location where the leased property is situated within this state.

(D) A person engaged in the business of operating a railroad for the transportation of freight or passengers shall be deemed to be carrying on but one business, and to have only one place of business which shall be the place where the general office within the state as designated by such person is located.

(E) Nothing in this Ordinance is intended to levy a tax on those receipts subject to the tax under the provisions of R.S. 22:1076.

(F) Under the provisions of Act 1017, 1986 Regular Session, no occupational license tax totaling more than fifty dollars (\$50) levied against a small business will increase more than twenty-five percent in the first year over the occupational license tax it paid under the schedules or classifications used in 1985. Small business shall be defined as any person who employs 15 full-time persons or less per business establishment and which has two million dollars (\$2,000,000) or less in gross annual sales or receipts. Any person not paying an occupational license tax in 1985 shall pay according to the appropriate schedule or classification in this Ordinance.

(G) As to the "professionals" specifically listed herein in Section 20(I), insofar as they are taxable under Section 20(I) hereof, the provisions of Section 5 ("New Business; License Required Before Commencing") and Section 12 ("Failure to Pay Tax; Distraint; Judgment Prohibiting Further Pursuit of Business; Collection by Summary Proceedings") of this Ordinance shall not apply.

Section 28. **EFFECTIVE DATE**

The provisions of this ordinance shall become effective January 1, 1993.

Section 29. **SEVERABILITY**

If any provision of this ordinance or the application thereof to any person or circumstances is held invalid, the invalidity does not affect other provisions or applications of the ordinance which can be given effect without the invalid provisions or applications of the ordinance which can be given effect and to this end the provision of this ordinance are severable.

Section 30. **WHOLE DOLLAR ROUNDING**

The Director may revise, publish, and adopt tax reporting forms, systems, and procedures which require the reporting of summary tax amounts which have been rounded off to the nearest whole dollar. The whole dollar rounding off shall only be employed in reporting periodic summary tax amounts as directed by the Director and shall not be applied to individual transactions or tax applications.