

## **Chapter 46 - ARTICLE I. - OCCUPATIONAL LICENSES**

### **GENERAL**

- **Sec. 46-1. - Imposition of tax.**

In addition to all other taxes, for the year commencing January 1, 1990, and for each year subsequent thereto, there is hereby levied an annual occupational license tax upon each person pursuing or conducting a trade, profession, occupation, vocation, calling or business within the City of Leesville, Louisiana, which may be subject to an occupational license tax under the Louisiana Constitution and laws of the State of Louisiana, which tax shall be classified and rated as set out in the following sections of this chapter.

(Ord. No. 10/90, 8-22-90)

- **Sec. 46-2. - When due, delinquency.**

Except as otherwise expressly provided, all license taxes levied under this chapter shall be due and payable on the 1st day of January of the calendar year for which the license tax is due, except that in the case of a new business, commencing after the 1st day of January of any calendar year, the first license tax shall be due and payable on the date the business is commenced.

All license taxes unpaid prior to the 1st day of March 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 payment of delinquent interest and penalty, to be calculated from the date due is provided herein.

For ongoing businesses which cease operation between January 1 and the last day of February of the current license year, the license tax for the year shall be based on their gross receipts for the prior year, divided by 365 and multiplied by the number of days in which they were in operation.

(Ord. No. 10/90, 8-22-90)

- **Sec. 46-10. - Period used where gross receipts is the measure of the license tax.**

(a) The basis for determining the amount of the annual license taxes provided by this chapter, where the tax 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 calendar year preceding the year for which the license tax is due shall be the basis for determining the amount of the annual license tax.

- (2) If the business is begun during the calendar year for which the license tax is due, the license tax 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 is less than one-half of the maximum gross receipts 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 tax is due, 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 receipts 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 365.

(b) The date of beginning business for the purposes of this chapter shall depend upon the type of business involved, and shall be governed by regulations promulgated by the tax collector according to law.

(Ord. No. 10/90, 8-22-90)

• **Sec. 46-11. - Change of ownership or lease.**

- (a) The license tax receipt is issued in the name of the person making the return and paying the taxes and is not transferable or assignable. If at any time during the license tax year a change of ownership takes place, the license tax period is from January first, to the date of the 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) (b) The new owner or lessee shall pay another license tax as the license tax receipt issued to the former owner or lessee is not transferable or assignable. The license tax period for the new owner or lessee covers the date of transfer of ownership or lease to December thirty-first of the license year. The collector shall be notified within ten days when a change is affected.

(Ord. No. 10/90, 8-22-90)

- **Sec. 46-12. - Failure to pay tax: rule to collect taxes.**

Failure to pay the tax levied by section 46-1 of this chapter shall ipso facto, without demand or putting in default, cause the tax, interest, penalties, and costs to become immediately delinquent, and the collector is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the delinquent taxpayer to show cause in not less than two nor more than ten days, exclusive of holidays, why the delinquent taxpayer should not be ordered to pay the total amount due and owing under this article. This rule may be tried out of term and in chambers and shall always be tried by preference. If the rule is made absolute, the order therein rendered shall be considered a judgment in favor of the city. The collector may estimate the license tax due in the same manner as is provided by law or ordinance for collection of sales and use taxes, and assess the same. If the collector is unable to estimate the license tax due because the taxpayer is a new business or has not filed returns in prior years or for any other reason, there shall be a rebuttable presumption that the tax due is the maximum tax payable for that class or kind of business, and the collector shall assess that amount. The assessment, when sworn to by the collector or his agent or designee, shall be presumed to be correct and the burden shall be upon the taxpayer to prove the contrary.

(Ord. No. 10/90, 8-22-90)

Late Fee Schedule

Occupational License		
Late by Month	Late Fee	Penalty
March	1%	5%
April	2%	10%
May	3%	15%
June	4%	20%
July	5%	25%
August	6%	25%
September	7%	25%
October	8%	25%
November	9%	25%
December	10%	25%
<i>25% cap per city ordinance Sec. 46-14 (f)</i>		

- **Sec. 46-13. - Class of business.**

In order to calculate the license tax 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 tax.

(Ord. No. 10/90, 8-22-90)

- **Sec. 46-18. - Exemptions.**

- (a) *Blind persons and their widows or orphans.* License taxes levied by this chapter 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) *(c) Nonprofit organizations.* The occupational license tax required by this chapter 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. 47:305.11 or from the payment of federal income taxes under the applicable provisions of the Internal Revenue Code.
- (d) This subsection shall not be construed to exempt museums, menageries, circuses or other traveling shows from the license required by R.S. 17:359(j) 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 necessary expenses connected therewith, are used for the charitable, educations, and religious purposes of the sponsoring qualified nonprofit organization.
- (e) *(e) Wholesale dealers in certain alcoholic beverages.* There shall be no license tax imposed, assessed, or collected under the provisions of this chapter 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 centum of alcohol by volume.
- (f) *(f) Other exempted businesses.* Banks, homestead and building and loan associations, 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 which is owned by farmer members and employees of such corporations shall be exempted from any and employees of such corporations shall be exempted from any provisions of this chapter.
- (g) *(g) Manufacturers.* Manufacturers shall be exempted from any provisions of this article; 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 article.

(Ord. No. 10/90, 8-22-90)

## LICENSE TAX SCHEDULE

1	Not more than 10 chain stores	\$ 10.00 per same chain store in Leesville
2	More than 11, but not more than 35	\$ 15.00 per same chain store in Leesville
3	More than 36, but not more than 50	\$ 20.00 per same chain store in Leesville
4	More than 51, but not more than 75	\$ 25.00 per same chain store in Leesville
5	More than 76, but not more than 100	\$ 30.00 per same chain store in Leesville
6	More than 101, but not more than 125	\$ 50.00 per same chain store in Leesville
7	More than 126, but not more than 150	\$ 100.00 per same chain store in Leesville
8	More than 151, but not more than 175	\$ 150.00 per same chain store in Leesville
9	More than 176, but not more than 200	\$ 200.00 per same chain store in Leesville
10	More than 201, but not more than 225	\$ 250.00 per same chain store in Leesville
11	More than 226, but not more than 250	\$ 300.00 per same chain store in Leesville
12	More than 251, but not more than 275	\$ 350.00 per same chain store in Leesville
13	More than 276, but not more than 300	\$ 400.00 per same chain store in Leesville
14	More than 301, but not more than 400	\$ 450.00 per same chain store in Leesville
15	More than 401, but not more than 500	\$ 500.00 per same chain store in Leesville
16	More than 501	\$ 550.00 per same chain store in Leesville



# City of Leesville, Louisiana Occupational License Fee Schedule



**Thank you for doing business in the City of Leesville**

All businesses operating in the city limits of Leesville, Louisiana must purchase an annual occupational license prior to the commencement of business subject to City Ordinance Chapter 46 and La R.S. 47:10.

### How to file:

- New businesses should purchase the license at city hall, 508 S. 5<sup>th</sup> Street, Leesville, LA.
- To remit renewal payment: Complete the Occupational License Application located herein.
- Make your check payable to the City of Leesville. All mail addressed to, City of Leesville, Occupational License Department, P.O. Box 1191, Leesville, LA 71496. Be sure to enclose any required certifications with your payment.

- Attached are the following documents to see more information on the following topics:
- Calculations
  - Imposition of Tax
  - Delinquency
  - Gross Receipts Measured
  - Change of Ownership or Lease
  - Failure to Pay Tax
  - Class of Business
  - Exemptions
  - Application

**Important facts to know when completing your occupational license:**

**License Due Date:** Renew annually on January 1st.

**License Delinquent Date:** All licenses (except temporary and alcohol) are considered delinquent on March 1st

**Late Fee:** Failure to pay license before due date is subject to 5% increase on license fee per every 30 days late

**License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent the delay in the issuance of a license, please note the following:

Gross - based schedules must report gross receipts for the previous year.

Unit - based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc.

Schedules that indicate certification is required must have a copy of the certification submitted with the application.

### Customer Service

- Phone: 337-238-2257/2258
- Toll Free Fax:  
Se habla espanol
- Email:  
Website:
- Remit to address:  
City of Leesville, Occupational License Department  
PO Box 1191, Leesville, LA 71496

Make checks payable to "City of Leesville"

**How to calculate the chain store license due:**

Each operator must report their total number of stores wherever located. Find the range based on your total stores located wherever. Then report the number of stores located in the City of Leesville and outside the City. Based on the range above then calculate the number of stores located in Leesville and outside by the fee indicated. Example: An operator who has a chain store business in Leesville will be assessed an occupational license for each store it manages and will also pay a chain store tax per each chain store in the city calculated upon the total stores in and/or outside the city per its regional boundary. This operator has store in Leesville and is a member of a chain store system of 100 stores. There are two stores of the chain store system in the city. The operator's chain store license fees will be \$30 per store per the number of chain stores in the city totaling \$60.

**Exemptions: La. R.S. 47:360 and City Ordinance Sec. 46-18 (f)** There are very few exemptions from the occupational license tax. *Exempted businesses include* Banks, homestead and building and loan associations, 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.