

FOR OCCUPATIONAL LICENSE

Please Circle

Do You Sell Food?

Yes No

If Yes, please attach a copy of your Board of Health Permit to Operate.

Do You Sell Gasoline or Motor Fuels?

Yes No

Will Your Business have Video Poker/Amusement Devices?

Yes No

If Yes, Who own machines? _____

Date Business Opened: _____

Please Check Only One (1) of the Boxes Below:

Started New Business-Less Than 30 Days-This Calendar Year

Business opened on or prior to June 30 of current year...\$50.00

Business opened on or after July 1 of current year.....\$25.00

Itinerant Vendor/No Fixed Location - Mobile Vendor.....\$100.00

Business Opened More Than 30 Days

(A)Gross Receipts for First 30 Days _____

(B)Number of Months to Operate this Year _____

(C)(A) Times (B) Equals Estimated Taxable Gross _____

Business Opened During the Previous Calendar Year

(A)Gross Receipts _____

(B)Numbers of Days in Operation _____

(C)(A) Divided by (B) Equals Average Daily Receipts _____

(D)365 Times (C) Equals Estimated Taxable Gross _____

Business Opened Entire Previous Year

Enter Gross Income _____

Contractor (One Time Contract) Use Table 2 (not prorated)

Start Date of Job _____

Amount of Contract _____

Location of Job - Street Address _____

Special Event - Flat rate \$250.00 (good for 10 days)

Name of Event: _____

Date, Time: _____

Location: _____

Will there be vendors at this event?

Yes No

Any previous events?

Yes No

If Yes, Name/Date of event(s): _____

MAKE CHECKS PAYABLE TO:

PARISH SALES TAX FUND

MAILING ADDRESS:

TERREBONNE PARISH SALES TAX DEPT.

P. O. BOX 670

HOUMA, LA 70361-0670

9. Type of Organization:

Individual _____	Corporation _____
Partnership _____	Governmental _____
LLC _____	LLP _____
Non Profit _____	Other _____

10. If sole owner (individual) (Attach a copy of Driver's Lic.) D.O.B.: _____ D. L. #: _____

Name (F/M/I/L): _____ SSN: _____ - _____ - _____

Home Address _____ Home Telephone: _____

City State Zip: _____ Cell Number: _____

11. If corporation, LLC, LLP, or Partnership: name, title, social security #, home address, and telephone # of officers, members, managers, or partners:

Name (F/M/I/L): _____ Title: _____

SSN: _____ - _____ - _____ Telephone: _____

D.O.B.: _____ D.L. #: _____ Cell #: _____

Home Address: _____

City: _____ State _____ Zip _____

Name (F/M/I/L): _____ Title: _____

SSN: _____ - _____ - _____ Telephone: _____

D.O.B.: _____ D.L. #: _____ Cell #: _____

Home Address: _____

City: _____ State _____ Zip _____

12. Nature of Business:

Retail Sales _____	Repair Service _____
Wholesale _____	Retail Service _____
Contractor _____	Other _____
Manufacturing/Fabricating _____	

13. Describe in detail your business: type of sales, activity, or service you perform.

14. Requested Reporting Status: _____ Monthly

_____ Quarterly

_____ Occasional/Irregular (Only out of parish/state filers)

Reporting frequency and filing status will be determined by the Administrator according to parish policy. Businesses with a location within the parish will automatically be registered to file on a monthly basis. Occasional/Irregular filers are intended for those businesses (1) that do not have a location within the parish and do not intend on doing business on a regular basis or (2) business that performs services that are not taxable.

15. Do you desire to have blank sales tax returns mailed to your business? Circle One: Yes No

I affirm that the information given on this application is true and correct.

Signature of Applicant: _____ Title: _____

Signature of Preparer: _____ Date: _____

FOR OFFICE USE ONLY

Received By: _____ Date: _____

PLEASE CHOOSE A BUSINESS CATEGORY THAT BEST DESCRIBES YOUR BUSINESS ACTIVITY

NAIC	CATEGORY DESCRIPTION	DETAIL DESCRIPTION
111000	Agriculture, Forestry, Fishing	Crop Production
112000	Agriculture, Forestry, Fishing	Animal Production
211000	Mining	Oil & Gas Production
212000	Mining	Mining (Except Oil & Gas)
236000	Construction	Construction of Buildings
237000	Construction	Heavy & Civil Engineering Construction
238000	Construction	Specialty Trade Contractors
311000	Manufacturing	Food Manufacturing
312000	Manufacturing	Beverage & Tobacco Product Manufacturing
314000	Manufacturing	Textile Product Mills
322000	Manufacturing	Paper Manufacturing
324000	Manufacturing	Petroleum & Coal Products Manufacturing
325000	Manufacturing	Chemical Manufacturing
326000	Manufacturing	Plastics & Rubber Product Manufacturing
339000	Manufacturing	Miscellaneous Manufacturing
423000	Wholesale Trade	Merchant Wholesalers, Durable Goods
424000	Wholesale Trade	Merchant Wholesalers, Nondurable Goods
441000	Retail Trade	Motor Vehicle & Parts Dealer
442000	Retail Trade	Furniture & Home Furnishing Stores
443000	Retail Trade	Electronic & Appliance Stores
444000	Retail Trade	Building Material & Garden Equip/Supplies
445000	Retail Trade	Food & Beverage
446000	Retail Trade	Health & Personal Care Stores
447000	Retail Trade	Gasoline Stations
448000	Retail Trade	Clothing & Clothing Accessories Stores
541000	Retail Trade	Sporting Goods, Hobby, Book/Music Stores
453000	Retail Trade	Miscellaneous Store Retailers
454000	Retail Trade	Nonstore Retailers
482000	Transportation & Warehousing	Rail Transportation
484000	Transportation & Warehousing	Truck Transportation
485000	Transportation & Warehousing	Transit & Ground Passenger Transportation
493000	Transportation & Warehousing	Warehousing & Storage
512000	Information	Motion Picture & Sound Recording Industries
515000	Information	Broadcasting (Except Internet)
517000	Information	Telecommunications, Internet Service Providers
518000	Information	Portals & Data Processing Services
521000	Finance & Insurance	Monetary Authorities
524000	Finance & Insurance	Insurance Carriers & Related Activities
531000	Finance & Insurance	Real Estate
532000	Finance & Insurance	Rental & Leasing Services
541000	Professional, Scientific & Technology	Professional, Scientific & Technology
551000	Management of Companies	Management of Companies & Enterprises
611000	Educational Services	Educational Services
621000	Health Care & Social Assistance	Ambulatory Health Care Services
622000	Health Care & Social Assistance	Hospitals
623000	Health Care & Social Assistance	Nursing & Residential Care Facilities
711000	Arts, Entertainment & Recreation	Performing Arts, Spectator Sports & Related Industries
712000	Arts, Entertainment & Recreation	Museums, Historical Sites, & Similar Institutions
713000	Arts, Entertainment & Recreation	Amusement, Gambling & Recreation Industries
721000	Accommodation & Food Services	Accommodation
722000	Accommodation & Food Services	Food Services & Drinking Places
811000	Other Services	Repair & Maintenance
812000	Other Services	Personal & Laundry
813000	Other Services	Religious, Grant Making, Civic, Professional & Similar Services
815000	Other Services	Miscellaneous Other Services

TERREBONNE PARISH

OCCUPATIONAL LICENSE

ALPHABETIC LIST OF BUSINESSES

EFFECTIVE 1/1/13

BUSINESS CLASSIFICATION	TABLE NO.	BASIS FOR TAX	BUSINESS CLASSIFICATION	TABLE NO.	BASIS FOR TAX	BUSINESS CLASSIFICATION	TABLE NO.	BASIS FOR TAX
Abstractor	1	Gross Sales	Coin Operated TV's		Flat Fee \$10	Firing Range	1	Gross Sales
Academy of Music	1	Gross Sales	Cold Storage	1	Gross Sales	Flea Market Participants	1	Gross Sales
Accountants		1% of Gross *	Collection Agency	1	Gross Sales	Food Broker	4	Gross Comm.
Advertising Agency	1	Gross Sales	Commercial Artists	1	Gross Sales	Foot Ball Game		Flat Fee \$10
Advisory Service	1	Gross Sales	Commercial Rating Agency	1	Gross Sales	Freezer Locker	1	Gross Sales
Air Hockey Table		Flat Fee \$10	Commission Broker	4	Gross Comm.	Freight Forwarding	1	Gross Sales
Air Transportation	1	Gross Sales **	Common Carrier	1	Gross Sales	Freight Transportation	1	Gross Sales
Ambulance Service	1	Gross Sales	Computer Service	1	Gross Sales	Funeral Director	1	Gross Sales
Amusement Device		Flat Fee \$10	Concession	1	Gross Sales	Garage	1	Gross Sales
Amusement Hall	1	Gross Sales	Consultant	1	Gross Sales	Garden Service	1	Gross Sales
Amusement Park	1	Gross Sales	Consulting Psychologist	1	Gross Sales	Geological Service	1	Gross Sales
Answering Service	1	Gross Sales	Consumer Service	1	Gross Sales	Go Cart		Flat Fee \$10
Appraiser	1	Gross Sales	Contractor-Cost Plus	2	Gross Sales	Golf Computer Game		Flat Fee \$10
Archery Range	1	Gross Sales	Contractor-Crop Dusting	1	Gross Sales	Golf Course	1	Gross Sales
Architects		1% of Gross *	Contractor-Direct Drill	2	Gross Sales	Golf Practice Range	1	Gross Sales
Arena	1	Gross Sales	Contractor-Diving	1	Gross Sales	Grain Comm. House	4	Gross Comm.
Armored Car Service	1	Gross Sales	Contractor-Food Serv. Mgr	1	Gross Sales	Grain Elevator	2	Gross Sales
Attorneys-at-Law		1% of Gross *	Contractor-Janitorial Serv.	1	Gross Sales	Grip Test Machine		Flat Fee \$10
Auction Barn	1	Gross Sales	Contractor-Lump Sum	2	Gross Sales	Hauling	1	Gross Sales
Auctioneer	4	Gross Comm.	Contractor-Oil Field Serv.	2	Gross Sales	Hawkers		Flat Fee \$100
Auditing Freight Bills		1% of Gross *	Contractor-Pest Control	1	Gross Sales	Health Studio/Club	1	Gross Sales
Auto Auction	1	Gross Sales	Contractor-Temp. Labor	1	Gross Sales	Hi Slide	1	Gross Sales
Auto Club	1	Gross Sales	Contractor-Testing	1	Gross Sales	Horse Show	1	Gross Sales
Auto Title Service	1	Gross Sales	Contractor-Testing Lab.	1	Gross Sales	Hotel		\$1.00 per Room
Auto for Hire	1	Gross Sales	Convention Promotion	1	Gross Sales	House Moving	2	Gross Sales
Bacteriologists		1% of Gross *	Convenience Store	1	Gross Sales **	Hypnotism in General	1	Gross Sales
Bagatelle Table		Flat Fee \$10	Copy Systems	1	Gross Sales	Information Service	1	Gross Sales
Bail Bondsmen	1	Gross Sales	Credit Bureau	1	Gross Sales	Inspection & Testing	1	Gross Sales
Barber Shop	1	Gross Sales	Custodial Service	1	Gross Sales	Instructional Schools	1	Gross Sales
Barge Line	1	Gross Sales	Dance Hall	1	Gross Sales	Insurance Adjuster	1	Gross Sales
Baseball Machine		Flat Fee \$10	Dealer in Stock & Bonds	4	Gross Comm.	Inventory Service	1	Gross Sales
Baseball Park	1	Gross Sales	Debt Adjusters	1	Gross Sales	Investment Banking		Flat Fee \$500
Bath House	1	Gross Sales	Decorator	1	Gross Sales	Investment Counseling	1	Gross Sales
Beauty Parlor for Dogs	1	Gross Sales	Deep Sea Salvaging	1	Gross Sales	Iron Claw Machine		Flat Fee \$10
Beauty School	1	Gross Sales	Delivery Service	1	Gross Sales	Irrigation Company	1	Gross Sales
Beauty Shop	1	Gross Sales	Dentists		1% of Gross *	Itinerant Vendor		Flat Fee \$100
Bill Boards	1	Gross Sales	Detective Agency	1	Gross Sales	Jeweler	1	Gross Sales
Bill Paying Service	1	Gross Sales	Dispatcher	1	Gross Sales	Juke Box		Flat Fee \$10
Billiard Table		Flat Fee \$10	Display Room		Flat Fee \$100	K-9 Training for Dog	1	Gross Sales
Billing Agency	1	Gross Sales	Dist./Light, Heat or Power	5	Gross Receipts	Kiddie Ride		Flat Fee \$10
Blood Pressure Monitors		Flat Fee \$10	Distiller of Alcohol	4	Gross Comm.	Laboratories	1	Gross Sales
Blue Prints	1	Gross Sales	Distributor of Electricity	5	Gross Receipts	Landscaping Service	1	Gross Sales
Boat Carriers-Freight	1	Gross Sales	Distributor of Gas	5	Gross Receipts	Launderette	1	Gross Sales
Boat Carriers-Passengers	1	Gross Sales	Distributor of Water	5	Gross Receipts	Laundry	1	Gross Sales
Boat Landing	1	Gross Sales	Document Examiner	1	Gross Sales	Leasing Movable Prop.	1	Gross Sales
Boat Launching	1	Gross Sales	Dog Kennel or Grooming	1	Gross Sales	Letter Service	1	Gross Sales
Boat Mariner	1	Gross Sales	Domino Tables		Flat Fee \$10	Lift Service	1	Gross Sales
Boats-Retail	1	Gross Sales	Drag Strip	1	Gross Sales	Limousine Service	1	Gross Sales
Bonding Companies	1	Gross Sales	Drying	1	Gross Sales	Lithographers		1% of Gross *
Book Binder	1	Gross Sales	Drilling/Svc. Oil Wells	2	Gross Sales	Livestock Auctions	4	Gross Comm.
Booking Agency	1	Gross Sales	Driving Schools	1	Gross Sales	Lumber Broker	4	Gross Comm.
Bowling Alley-Coin Oper.		Flat Fee \$10	Drying Lumber	1	Gross Sales	Mailing & Composing Rm	1	Gross Sales
Bldg. Materials-Wholesale	2	Gross Sales	Dyeing	1	Gross Sales	Management Control	1	Gross Sales
Bldg. Materials-Peddler		Flat Fee \$100	Electric Phonograph		Flat Fee \$10	Management Training	1	Gross Sales
Bldg. Materials-Retailer	2	Gross Sales	Electrical Engineers		1% of Gross *	Manufacturer's Agent	4	Gross Comm.
Bulk Plant	1	Gross Sales **	Electro Plating Service	1	Gross Sales	Marble Table		Flat Fee \$10
Bus Line	1	Gross Sales	Elevator, Service to	1	Gross Sales	Manna	1	Gross Sales **
Business Schools	1	Gross Sales	Employees Screening	1	Gross Sales	Marine Surveyors	1	Gross Sales
Cable Television	1	Gross Sales	Employment Agency	1	Gross Sales	Masseur	1	Gross Sales
Campgrounds	1	Gross Sales	Engineers		1% of Gross *	Meat Cutting	1	Gross Sales
Car Wash	1	Gross Sales	Engraver	1	Gross Sales	Mech. Amuse. Device		Flat Fee \$10
Carpet Cleaning	1	Gross Sales	Escort Service	1	Gross Sales	Mech. Engineers		1% of Gross *
Catering Service	1	Gross Sales	Exhibition Show	1	Gross Sales	Mech. Hobby Horses		Flat Fee \$10
Chemical Engineers		1% of Gross *	Express Business	5	Gross Receipts	Mech. Ride		Flat Fee \$10
Chemists		1% of Gross *	Ferry Wheel		Flat Fee \$10	Mech. Shoot Gallery		Flat Fee \$10
Chiropodists		1% of Gross *	Ferry Service	4	Gross Comm.	Medical Transport. Serv.	1	Gross Sales
Cigarette Vending Mach.	1	Gross Sales	Figure Salon	1	Gross Sales	Menagerie		Flat Fee \$250
Circus		Flat Fee \$250	Film Developing	1	Gross Sales	Merchandise Broker	4	Gross Comm.
Civil Engineers		1% of Gross *	Film Production	1	Gross Sales	Merry Go Round		Flat Fee \$10
Cleaning Service	1	Gross Sales	Finance Company	3	Amt of Loans	Messenger Service	1	Gross Sales
Coffee Houses	1	Gross Sales	Financial Management	1	Gross Sales	Mid Wife		1% of Gross *
Coin Operated Laundry	1	Gross Sales	Finger Printing & ID's	1	Gross Sales	Miniature Golf Links	1	Gross Sales
						Mobile Homes, Trlrs, Retl	1	Gross Sales

TERREBONNE PARISH

OCCUPATIONAL LICENSE

ALPHABETIC LIST OF BUSINESSES

EFFECTIVE 1/1/13

BUSINESS CLASSIFICATION	TABLE NO.	BASIS FOR TAX	BUSINESS CLASSIFICATION	TABLE NO.	BASIS FOR TAX	BUSINESS CLASSIFICATION	TABLE NO.	BASIS FOR TAX
Modeling Agency	1	Gross Sales	Rtl. Dealer-Aircraft	1	Gross Sales	Traveling Show		Flat Fee \$250
Money Broker	4	Gross Comm.	Rtl. Dealer-Boats	1	Gross Sales	Tree Cutting	1	Gross Sales
Motor Service	1	Gross Sales	Rtl. Dealer-Certain Cons.	2	Gross Sales	Trolleys	1	Gross Sales
Monogramming	1	Gross Sales	Rtl. Dealer-No Fixed Place		Flat Fee \$100	Truck Escort Service	1	Gross Sales
Mortgage Broker	4	Gross Comm.	Rtl. Gas Station	1	Gross Sales	Truck Stop	1	Gross Sales **
Motel		\$1.00 Per Room	Rtl. Ice House	1	Gross Sales **	Truck Washing	1	Gross Sales
Motor Freight Line	1	Gross Sales	Rtl. Mobile Homes	1	Gross Sales	Trucking	1	Gross Sales
Motor Veh. Dir., Wh/Sale	2	Gross Sales	Rtl. Motor Vehicles	1	Gross Sales	Tug Boats	1	Gross Sales
Motor Vehicle Carriers	1	Gross Sales	Rtl. Pistols/cartridges	1	Gross Sales	Undertaker	1	Gross Sales
Motor Vehicle Dir., Retail	1	Gross Sales	Rtl. To Farmers	2	Gross Sales	Utility Company	5	Gross Receipts
Motor Vehicle Rentals	1	Gross Sales	Rice Drier	1	Gross Sales	Vending Machine Oper.	1	Gross Sales
Motor Vehicle Repair	1	Gross Sales	Riding Academy	1	Gross Sales	Veterinarians		1% of Gross
Motor Vehicle Storage	1	Gross Sales	Rooming House		\$1.00 Per Room	Video Draw Poker		Flat Fee \$50
Moving & Storage	1	Gross Sales	Sales of Membership	1	Gross Sales	Warehouse	1	Gross Sales
Moving Pictures	1	Gross Sales	Sales of Warranty	1	Gross Sales	Washateria	1	Gross Sales
Museum		Flat Fee \$250	Sales Promotion	1	Gross Sales	Watchman Agency	1	Gross Sales
Newspaper Clippings	1	Gross Sales	Salvage Yard	1	Gross Sales	Weighing Machines	1	Gross Sales
Nurse's Registry	1	Gross Sales	Schools, Proprietary	1	Gross Sales	Wholesale Aircraft Dealer	2	Gross Sales
Nursing Homes	1/3 Gross	\$1.00 Per Room	Self Defense Service	1	Gross Sales	Wholesale Dealer	2	Gross Sales
Oculists		1% of Gross *	Selling Cemetery Lots	1	Gross Sales	Wholesale Dealer of Boats	2	Gross Sales
Office Building Rental	4	Gross Comm.	Service Businesses	1	Gross Sales	Wholesale Icehouse	2	Gross Sales **
Oil & Gas Lease Broker	4	Gross Comm.	Service to Elevators	1	Gross Sales	Wholesale Motor Vehicle	2	Gross Sales
Opera House	1	Gross Sales	Ship Chandler	1	Gross Sales	Wholesale Peddler		Flat Fee \$100
Operator of Office Bldgs.	4	Gross Comm.	Shipbuilders	2	Gross Sales	Wholesale Pistol & Cart	2	Gross Sales
Osteopaths		1% of Gross *	Shoe Shine Parlor	1	Gross Sales	Wholesale Seafood	2	Gross Sales **
Packing & Crating Service	1	Gross Sales	Shooting Gallery, Mechanical		Flat Fee \$10	Wired Music Service	1	Gross Sales
Packing Houses	1	Gross Sales	Shooting Gallery/Range	1	Gross Sales	Wrecker Service	1	Gross Sales
Parcel Check Room	1	Gross Sales	Shuffle Board		Flat Fee \$10	Wrecking Yard	1	Gross Sales
Parking Lot	1	Gross Sales	Sightseeing Tours	1	Gross Sales	Wrestling Match	1	Gross Sales
Patrol Service	1	Gross Sales	Sign Painter	1	Gross Sales	BUSINESS SUBJECT TO SPECIAL PROVISIONS, CAPS OR DEDUCTIONS BY STATE STATUTES OR LOCAL ORDINANCES		
Pawn Broker	1	Gross Sales	Sitter Service	1	Gross Sales	TYPE OF BUSINESS		
Peddler		Flat Fee \$100	Skating Rink	1	Gross Sales	Building Materials-Retail (Cap)		47.355(B)(2)
Pet Crematorium	1	Gross Sales	Slaughter House	4	Gross Comm.	Contractors (Special Provision/ Cap \$750.00)		47.362(A)
Petroleum Inspection	1	Gross Sales	Snooker Table		Flat Fee \$10	Hotels/Motels (More Than One License Per Location)		47.346
Photo Lab	1	Gross Sales	Soccer Machine-Mechanical		Flat Fee \$10	Ins. Companies (Special Provision)		47.362(E)
Photographer	1	Gross Sales	Sound Truck	1	Gross Sales	Mobile Home Dealers (Cap \$800.00)		47.354(D)(4)
Physicians		1% of Gross *	Space Walk	1	Gross Sales	Motor Vehicle and Boat Sales-Retail or Wholesale (Deduction/Cap \$700.00)		47.361(D)
Pin Ball Machine		Flat Fee \$10	Special Events		Flat Fee \$250	Nursing Homes (Fee Per Room Plus One-Third of Gross Receipts)		47.359(I)
Pipe Inspection	1	Gross Sales	Speedway Game		Flat Fee \$10	Pawnbrokers (Minimum Lic. \$300.00)		47.354(D)(1)
Pipe Line Common Carrier	1	Gross Sales	Speedway Raceway	1	Gross Sales	Petroleum Taxes (Deduction)		47.361(A)
Pistols & Cartridges, Retail	1	Gross Sales	Squeeze Machine		Flat Fee \$10	Public Utilities (One License)		47.358(B)&(C)
Polygraph Examiner	1	Gross Sales	Stable	1	Gross Sales	Railroads (Special Provision)		47.362(D)
Pony Rides		Flat Fee \$10	Steam Cleaning	1	Gross Sales	Real Estate Brokers (Cap)		47.342(7)
Poodle Parlor	1	Gross Sales	Steam Dyeing	1	Gross Sales	Retail Businesses With Gross Receipts of Less Than \$2500.00 Per Calendar Year (No License Tax Due)		47.354(C)
Pool Table		Flat Fee \$10	Steam Laundering	1	Gross Sales	Small Businesses (Special Provision)		47.362(F)
Preventive Maintenance	1	Gross Sales	Steam Pressing	1	Gross Sales	Stocks and Bonds/Interstate Sales (Deduction)		47.361(C)
Printers		1% of Gross *	Stock & Bond Broker	4	Gross Comm.	Undertaking and Funeral Directing (Deduction)		47.361(B)
Private Banking House		Flat Fee \$500	Stock & Bond Dealer	4	Gross Comm.	Vending or Weighing Machines (One License)		47.346
Private Investigator	1	Gross Sales	Storage	1	Gross Sales	Wholesale Businesses With Gross Receipts of Less Than \$2500.00 Per Calendar Year (No License Tax Due)		47.355(B)(2)
Private Postal Service	1	Gross Sales	Sugar Broker	4	Gross Comm.			Terrebonne Parish Code
Private Swim Club	1	Gross Sales	Sugar Factors	4	Gross Comm.	Agricultural or Seafood Vendors Who Harvest and Sell Their Own Products (Exemption)		16-27(b)(5)(b)
Produce Broker	4	Gross Comm.	Surety Companies	4	Gross Comm.	Gasoline Filling and Service Stations (Cap)		16-27(b)(1)
Produce Peddler		Flat Fee \$100	Swim Club, Private	1	Gross Sales	Nonprofit Organizations (Exemption)		16-31(a)
Product Comm. House	4	Gross Comm.	Swimming Pool	1	Gross Sales	Vendors Participating At Events Sponsored By Nonprofit Organizations (Exemption)		16-31(b)
Professional Schools	1	Gross Sales	Swimming Pool Service	1	Gross Sales	Rental of Residential Immovable Property		16-31(c)
Professional Sports		Flat Fee \$500	TV Cable Service	1	Gross Sales	Deriving Less Than \$100,000 in Passive Income (Exemption)		
Public Weigher	1	Gross Sales	Tattooing	1	Gross Sales			
Pulse Rate Monitor		Flat Fee \$10	Taxi Cab	1	Gross Sales	(*) THE TAX SHALL BE MINIMUM OF \$50.00 AND A MAXIMUM OF \$500.00		
Quilting Service	1	Gross Sales	Taxidermist	1	Gross Sales	(**) GASOLINE SALES NOT TO EXCEED \$250,000		
Race Track	1	Gross Sales	Telegraph	5	Gross Receipts			
Railways	1	Gross Sales	Telephone	5	Gross Receipts			
Real Estate Broker	4	Gross Comm.	Theatre	1	Gross Sales			
Recording Studio	1	Gross Sales	Theatrical Booking Agency	1	Gross Sales			
Recreational Beach	1	Gross Sales	Toll Bridges	4	Gross Comm.			
Redemption Center-Guns	1	Gross Sales	Toll Ferries	4	Gross Comm.			
Reducing Salon	1	Gross Sales	Tourist Attraction	1	Gross Sales			
Refrigerated Lockers	1	Gross Sales	Tourist Courts		\$1.00 Per Room			
Reminder Service	1	Gross Sales	Tow Boats	1	Gross Sales			
Renting Imm. Prop.(Agent)	4	Gross Comm.	Towing	1	Gross Sales			
Renting Imm. Prop.(Owner)	2	Gross Receipts	Trackless Trolleys	1	Gross Sales			
Renting Movable Prop.	1	Gross Sales	Transfer	1	Gross Sales			
Repair Shop	1	Gross Sales	Transportation	1	Gross Sales			
Rescue Service	1	Gross Sales	Transportation by Boat	1	Gross Sales			
Restaurant	1	Gross Sales	Trash/Garbage Pkup Serv.	1	Gross Sales			
Retail Dealer	1	Gross Sales	Travel Agency	1	Gross Sales			

Updated 1/1/2013

**TERREBONNE PARISH OCCUPATIONAL LICENSE
LIST OF TABLES EFFECTIVE JANUARY 1, 2013**

TABLE 1		
Retail Dealers, Etc. Louisiana R.S. 47:354		
IF THE GROSS SALES ARE:		THE LICENSE FEE
AS MUCH AS	BUT LESS THAN	WILL BE
\$ -0-	\$ 50,000	\$ 50
50,000	75,000	60
75,000	100,000	90
100,000	150,000	100
150,000	200,000	100
200,000	250,000	100
250,000	300,000	300
300,000	400,000	300
400,000	500,000	300
500,000	600,000	500
600,000	750,000	500
750,000	1,000,000	500
1,000,000	1,500,000	750
1,500,000	2,000,000	750
2,000,000	2,500,000	750
2,500,000	3,000,000	750
3,000,000	3,500,000	750
3,500,000	4,000,000	1000
4,000,000	4,500,000	1000
4,500,000	5,000,000	1000
5,000,000	5,500,000	1000
5,500,000	AND UP	1000

TABLE 2		
Wholesale Dealers, Etc. Louisiana R.S. 47:355		
IF THE GROSS SALES ARE:		THE LICENSE FEE
AS MUCH AS	BUT LESS THAN	WILL BE
\$ -0-	\$ 100,000	\$ 50
100,000	150,000	75
150,000	250,000	100
250,000	500,000	100
500,000	600,000	100
600,000	800,000	100
800,000	1,000,000	100
1,000,000	1,500,000	300
1,500,000	2,000,000	300
2,000,000	2,500,000	300
2,500,000	3,000,000	300
3,000,000	4,000,000	500
4,000,000	5,000,000	500
5,000,000	5,500,000	500
5,500,000	6,000,000	500
6,000,000	6,500,000	750
6,500,000	7,000,000	750
7,000,000	7,500,000	750
7,500,000	8,000,000	750
8,000,000	9,000,000	750
9,000,000	10,000,000	750
10,000,000	11,000,000	1,000
11,000,000	12,000,000	1,000
12,000,000	13,000,000	1,000
13,000,000	14,000,000	1,000
14,000,000	AND UP	1,000

TABLE 3		
Lending Businesses, Etc. Louisiana R.S. 47:356		
IF THE AMOUNT OF LOANS MADE IS:		THE LICENSE FEE
AS MUCH AS	BUT LESS THAN	WILL BE
\$ -0-	\$ 250,000	\$ 50
250,000	500,000	100
500,000	750,000	100
750,000	1,000,000	100
1,000,000	1,250,000	100
1,250,000	1,500,000	100
1,500,000	1,750,000	300
1,750,000	2,000,000	300
2,000,000	2,250,000	300
2,250,000	2,500,000	300
2,500,000	3,000,000	300
3,000,000	3,500,000	300
3,500,000	4,000,000	500
4,000,000	4,500,000	500
4,500,000	5,000,000	500
5,000,000	5,500,000	500
5,500,000	6,000,000	500
6,000,000	6,500,000	500
6,500,000	7,000,000	750
7,000,000	7,500,000	750
7,500,000	8,000,000	750
8,000,000	8,500,000	750
8,500,000	9,000,000	750
9,000,000	9,500,000	750
9,500,000	10,000,000	750
10,000,000	11,000,000	750
11,000,000	12,000,000	750
12,000,000	13,000,000	750
13,000,000	14,000,000	750
14,000,000	15,000,000	1000
15,000,000	16,000,000	1000
16,000,000	17,000,000	1000
17,000,000	18,000,000	1000
18,000,000	19,000,000	1000
19,000,000	20,000,000	1000
20,000,000	25,000,000	1000
25,000,000	30,000,000	1000
30,000,000	35,000,000	1000
35,000,000	AND UP	1000

TABLE 4		
Brokerage & Commission Agents, Etc. Louisiana R.S. 47:357		
IF THE GROSS ANNUAL COMMISSION & BROKERAGE ARE:		THE LICENSE FEE
AS MUCH AS	BUT LESS THAN	WILL BE
\$ -0-	\$ 15,000	\$ 50
15,000	20,000	70
20,000	25,000	90
25,000	30,000	100
30,000	40,000	100
40,000	50,000	100
50,000	65,000	100
65,000	80,000	100
80,000	100,000	100
100,000	125,000	300
125,000	150,000	300
150,000	175,000	300
175,000	200,000	300
200,000	250,000	300
250,000	300,000	500
300,000	350,000	500
350,000	400,000	500
400,000	450,000	500
450,000	500,000	750
500,000	550,000	750
550,000	600,000	750
600,000	650,000	750
650,000	700,000	750
700,000	750,000	750
750,000	800,000	1000
800,000	850,000	1000
850,000	900,000	1000
900,000	950,000	1000
950,000	AND UP	1000

TABLE 5		
Public Utilities, Etc. Louisiana R.S. 47:358		
IF THE GROSS ANNUAL RECEIPTS ARE:		THE LICENSE FEE
AS MUCH AS	BUT LESS THAN	WILL BE
\$ -0-	\$ 20,000	\$ 50
20,000	25,000	60
25,000	37,500	75
37,500	50,000	100
50,000	75,000	100
75,000	100,000	100
100,000	150,000	100
150,000	200,000	300
200,000	250,000	300
250,000	500,000	300
500,000	750,000	500
750,000	1,000,000	500
1,000,000	1,250,000	500
1,250,000	1,500,000	750
1,500,000	1,750,000	750
1,750,000	2,000,000	750
2,000,000	2,250,000	1000
2,250,000	2,500,000	1000
2,500,000	AND UP	1000

BUSINESSES SUBJECT TO SPECIAL PROVISIONS, CAPS OR DEDUCTIONS BY STATE STATUTES OR LOCAL ORDINANCES	
TYPE OF BUSINESS	LA. REVISED STATUTE
Building Materials - Retail (Cap)	47:355(B)(2)
Contractors (Special Provision/Cap)	47:362(A)
Hotels/Motels (More Than One License Per Location)	47:346
Insurance Companies (Special Provision)	47:362(E)
Mobile Home Dealers (Cap)	47:354(D)(4)
Motor Vehicle and Boat Sales - Retail or Wholesale (Deduction/Cap)	47:361(D)
Nursing Homes (Fee Per Room Plus One-Third of Gross Receipts)	47:359(I)
Pawnbrokers (Minimum License)	47:354(D)(1)
Petroleum Taxes (Deduction)	47:361(A)
Public Utilities (One License)	47:358(B)&(C)
Railroads (Special Provision)	47:362(D)
Real Estate Brokers (Cap)	47:342(F)
Retail Businesses With Gross Receipts of Less Than \$2500.00 Per Calendar Year (No License Tax Due)	47:354(C)
Small Businesses (Special Provision)	47:362(F)
Stocks and Bonds; Interstate Sales (Deduction)	47:361(C)
Undertaking and Funeral Directing (Deduction)	47:361(B)
Vending or Weighing Machines (One License)	47:346
Wholesale Businesses With Gross Receipts of Less Than \$2500.00 Per Calendar Year (No License Tax Due)	47:355(B)(2)
Terrebonne Parish Code	
Agricultural or Seafood Vendors Who Harvest and Sell Their Own Products (Exemption)	16-27(b)(5)(b)
Gasoline Filling and Service Stations (Cap)	16-27(b)(1)
Nonprofit Organizations (Exemption)	16-31(a)
Vendors Participating at Events Sponsored By Nonprofit Organizations (Exemption)	16-31(b)
Rental of Residential Immovable Property Deriving Less Than \$100,000 in Passive Income (Exemption)	16-31(c)



MARK A. DAIGLE
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SALES AND USE TAX DEPARTMENT

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SALESTAX@TPCG.ORG

INFORMATION FOR NEW BUSINESS OWNERS

Thank you for taking the initiative to start a new business. We wish you much success and longevity in Terrebonne Parish. Starting a business can be a very tedious task, therefore we are providing this letter as a reference on what is expected from you for local sales tax purposes. If at any time you have questions, please do not hesitate to contact this department. (Questions regarding state sales tax should be directed to the Louisiana Department of Revenue).

The primary burden for the collection of sales tax is on dealers who sell merchandise, perform taxable services and/or lease or rent tangible personal property. They add tax to the selling price, collect the tax from their customer and remit the tax to the Terrebonne Parish Sales And Use Tax Department either electronically or on forms that are made available to them. Sales tax is due on the first day of the month following the period covered and becomes delinquent by the 21st day. Should your business have no taxable sales for a particular filing period, you must file a "zero" sales tax return for that period. Although the forms are usually mailed to all dealers, failure to receive the form does not relieve the dealer from the responsibility of filing and remitting sales tax that may be due. Electronic remittance of sales tax can be set up by going to www.secure.salestaxonline.com or www.parishe-file.revenue.louisiana.gov. Registration requires an email address, bank account number and routing number and your sales tax account number (the last 6 digits – for example 00357A or 000357 if no letter has been assigned).

Vendor's compensation is allowed on all returns that are timely filed. Dealers may reduce the amount of tax owed by 2%. (Line 19 of our sales and use tax return)

If a return is paid or received delinquent, vendor's compensation is forfeited and penalty and interest is computed on the amount of tax due. Penalty is imposed at 5% of the tax due for each thirty-day period of delinquency not to exceed 25%. (Line 21 of our sales and use tax return) Interest is imposed at a rate of 12% per annum, computed daily from the due date of the return until paid. (Line 22 of our sales and use tax return)

Businesses must pay sales or use tax on purchases of goods that are not resold by them, but used or consumed in their business. Some examples are office equipment, computers, office supplies, shop equipment, cleaning supplies, etc. If purchased locally with state and local sales tax paid to the vendor, you have satisfied your sales tax obligation. If these types of purchases are made tax-free, use tax is due at the same rate as sales tax and is applied to our sales tax return using line 14, "purchases subject to use tax in Terrebonne Parish". Enter the cost price of any goods purchased tax-free.

In addition to the requirements for sales tax purposes, all businesses having a physical location in Terrebonne Parish are required to obtain an occupational license. The license fee varies based upon the amount of business activity, and must be renewed annually. As with forms supplied for sales tax purposes, we will forward renewal applications for the occupational licenses.

Upon termination or transfer of business, the dealer shall make a final return, with payment, within fifteen days after the date of selling or quitting the business. The sales tax registration certificate and occupational license should be returned to the sales and use tax department noting the date of closure.

Failure to collect, account for, or pay any tax, penalty, or interest due shall ultimately result in assessments and legal action against you by this department. Terrebonne Parish Consolidated Government, the Sheriff's Department and the School Board depend on the sales taxes collected by dealers to provide services to the citizens of this parish.

If your business sells any type of food products, you must report to the Board of Health, located at 600 Polk Street, Houma, LA 70360, prior to opening your business.

Signature: _____ Date: _____

Print Name: _____