



City of Denham Springs

RENEWAL OCCUPATIONAL LICENSE APPLICATION LETTER

Dear Business Owner:

Please find a Renewal Application for your Occupational License following this letter. This license is due January 1st; Penalty and interest shall accrue on all remittances transmitted on or after March 1st.

If business opened during previous year, complete Schedule B first, and then transfer the result of Line 18 to Line 3. [This estimates your gross sales for the year & determines what tax amount is due.] If business was opened for the entire previous year, then complete the section under Computation of License Tax (lines 1 thru 8). When the amount of line 3, has been determined, refer to the Business Classification Chart to find the appropriate Tax Table to use. You can then find the tax due from the appropriate Occupational License Tax Table.

***Remember, there is a minimum fee of \$50.00 when referring to any Tax Table.**

Make your remittance payable to City of Denham Springs. Sign and date your application and return with your payment (Check or Money Order) to:

City of Denham Springs
Attn: Business License Dept
P O Box 1629
Denham Springs LA 70727-1629

(Cash and Credit/Debit Cards-at City Hall, only)
941 Government St, Denham Springs, LA

***If you are no longer in business, please sign, date and put closure date on appropriate line on
Renewal Application.***

If this office can be of any assistance in this matter, please call (225) 667-8310. The Business License Office appreciates the opportunity to be of service to the community.

Business License Manager

CITY OF DENHAM SPRINGS
BUSINESS LICENSE DEPT
P O BOX 1629
DENHAM SPRINGS, LA 70727-1629
(225) 667-8310

**OCCUPATIONAL LICENSE
RENEWAL APPLICATION**

DUE: January 1, _____
DELINQUENT: March 1, _____

Business Address:

COMPUTATION OF LICENSE TAX

COMPLETE LINES 1 - 8

1. **PREVIOUS YEAR GROSS SALES, INCOME, OR COLLECTIONS** _____
2. *ALLOWABLE DEDUCTIONS FROM SCHEDULE "A" FOR SERVICE STATIONS, INTERSTATE SALES OF STOCK & BONDS AND UNDERTAKERS _____
3. **TAXABLE GROSS** _____
4. **LICENSE FEE - REFER TO TAX TABLE * NEXT PAGE** _____
5. **PENALTY: 5% PER MONTH FROM DUE DATE MAX 25%** _____
6. **INTEREST: 1 ¼ % FROM DUE DATE UNTIL PAID** _____
7. **TOTAL AMOUNT DUE** _____
8. **AMOUNT OF REMITTANCE ATTACHED** _____

If no longer in business, check box at left. Date business closed:

**
SIGNATURE OF INDIVIDUAL OR AGENT _____ DATE _____

CONTACT PERSON _____ ** TELEPHONE _____

Licenses not paid before the delinquent date bear interest and penalties as follows:

- A. Failure to file return and pay tax - penalty 5% for each 30 days or fraction thereof (from delinquent date), not to exceed 25%.
- B. Interest at 1.25% per month (from delinquent date) on unpaid tax.
- C. Fraudulent return – Penalty of 50%.
- D. Additional 10% of tax, penalty, and interest if collected by an attorney.

SCHEDULE 'A' ALLOWABLE DEDUCTIONS

FOR THESE BUSINESSES ONLY

SERVICE STATIONS, INTERSTATE SALES OF STOCKS & BONDS, AND UNDERTAKERS

9. Bonafide Interstate Commerce Excludes Offshore Sales _____
10. Excise Tax Paid On Gas And Oil _____
11. Sales, Returns And Cash Discounts _____
12. Total Allowable Deductions _____

Schedule 'B' Computation Of License When Business Commences During The Prior Calendar Year

13. Gross Sales For The Remainder Of The Calendar Year _____
14. Less: Allowable Deductions From Schedule 'A' _____
15. Balance _____
16. Number Of Days Open In Year Of Commencement _____
17. Divide Line 15 By Line 16, Enter Result _____
18. Multiply Line 17 By 365 = Taxable Gross – Transfer To Line 3 _____

CITY OF DENHAM SPRINGS

OCCUPATIONAL LICENSE TAX TABLES

TABLE 1 RETAIL, SERVICE & RENTAL RS 47:354	TABLE 2 WHOLESALE DEALERS & STATE CONTRACTORS RS 47:355	TABLE 4 COMMISSION BROKERAGE (Partial List) RS 47:357						
IF THE GROSS SALES ARE AS MUCH AS	BUT LESS THAN	THE ANNUAL IS	IF THE GROSS SALES ARE AS MUCH AS	BUT LESS THAN	THE ANNUAL IS	IF THE GROSS SALES ARE AS MUCH AS	BUT LESS THAN	THE ANNUAL IS
\$0	\$50,000	\$50	\$0	\$100,000	\$50	\$0	\$15,000	\$50
50,000	75,000	60	100,000	150,000	75	15,000	20,000	70
75,000	100,000	90	150,000	250,000	100	20,000	25,000	90
100,000	150,000	120	250,000	500,000	150	25,000	30,000	115
150,000	200,000	180	500,000	600,000	200	30,000	40,000	137
200,000	250,000	250	600,000	800,000	250	40,000	50,000	180
250,000	300,000	300	800,000	1,000,000	300	50,000	65,000	225
300,000	400,000	360	1,000,000	1,500,000	400	65,000	80,000	300
400,000	500,000	500	1,500,000	2,000,000	500	80,000	100,000	360
500,000	600,000	650	2,000,000	2,500,000	700	100,000	125,000	450
600,000	750,000	800	2,500,000	3,000,000	900	125,000	150,000	600
750,000	1,000,000	900	3,000,000	4,000,000	1,000	150,000	175,000	675
1,000,000	1,500,000	1,200	4,000,000	5,000,000	1,250	175,000	200,000	750
1,500,000	2,000,000	1,800	5,000,000	5,500,000	1,800	200,000	250,000	900
2,000,000	2,500,000	2,400	5,500,000	6,000,000	2,400	250,000	300,000	1,050
2,500,000	3,000,000	3,000	6,000,000	6,500,000	3,000	300,000	350,000	1,200
3,000,000	3,500,000	3,600	6,500,000	7,000,000	3,600	350,000	400,000	1,400
3,500,000	4,000,000	4,200	7,000,000	7,500,000	4,200	400,000	450,000	1,600
4,000,000	4,500,000	4,800	7,500,000	8,000,000	4,800	450,000	500,000	1,800
4,500,000	5,000,000	5,400	8,000,000	9,000,000	5,200	500,000	550,000	2,000
5,000,000	5,500,000	6,000	9,000,000	10,000,000	5,600	550,000	600,000	2,200
5,500,000	*****	6,200	10,000,000	11,000,000	6,000	600,000	650,000	2,400
			11,000,000	12,000,000	6,400	650,000	700,000	2,600
			12,000,000	13,000,000	6,800	700,000	750,000	2,800
			13,000,000	14,000,000	7,200	750,000	800,000	3,000
			14,000,000	*****	7,500	800,000	850,000	3,200

TABLE 1-1 RETAIL GASOLINE/MOTOR FUEL RS 47:354.1	TABLE 3 LENDING BUSINESS (Partial List) RS 47:358	TABLE 5 PUBLIC UTILITIES RS 47:358						
IF THE GALLONS SOLD ARE: AS MUCH AS	BUT LESS THAN	THE ANNUAL LICENSE SHALL BE	IF THE GROSS LOANS ARE AS MUCH AS	BUT LESS THAN	THE ANNUAL IS	IF THE GROSS SALES ARE AS MUCH AS	BUT LESS THAN	THE ANNUAL IS
0	55,000	\$50	\$0	\$ 250,000	\$50	\$0	\$20,000	\$50
55,000	85,000	60	250,000	500,000	100	20,000	25,000	60
85,000	110,000	90	500,000	750,000	150	25,000	37,500	75
110,000	165,000	120	750,000	1,000,000	200	37,500	50,000	115
165,000	225,000	180	1,000,000	1,250,000	250	50,000	75,000	150
225,000	275,000	250	1,250,000	1,500,000	300	75,000	100,000	200
275,000	325,000	300	1,500,000	1,750,000	350	100,000	150,000	300
325,000	450,000	360	1,750,000	2,000,000	400	150,000	200,000	450
450,000	550,000	500	2,000,000	2,250,000	450	200,000	250,000	650
550,000	650,000	650	2,250,000	2,500,000	500	250,000	500,000	750
650,000	825,000	800	2,500,000	3,000,000	550	500,000	750,000	1,500
825,000	1,000,000	900	3,000,000	3,500,000	600	750,000	1,000,000	2,250
1,000,000	1,500,000	1,200	3,500,000	4,000,000	650	1,000,000	1,250,000	3,000
1,500,000	2,000,000	1,800	4,000,000	4,500,000	700	1,250,000	1,500,000	3,750
2,000,000	2,500,000	2,400	4,500,000	5,000,000	750	1,500,000	1,750,000	4,500
2,500,000	3,000,000	3,000	5,000,000	5,500,000	800	1,750,000	2,000,000	5,250
3,000,000	3,500,000	3,600	5,500,000	6,000,000	850	2,000,000	2,250,000	6,000
3,500,000	4,000,000	4,200	6,000,000	6,500,000	900	2,250,000	2,500,000	6,900
4,000,000	4,500,000	4,800	6,500,000	7,000,000	950	2,500,000	*****	7,500
4,500,000	5,000,000	5,400	7,000,000	7,500,000	1,000			
5,000,000	5,500,000	6,000	7,500,000	8,000,000	1,050			
5,500,000	*****	6,200	8,000,000	8,500,000	1,100			
			8,500,000	9,000,000	1,150			
			9,000,000	9,500,000	1,200			

<p style="text-align: center;">CERTAIN PROFESSIONALS AS DEFINED BY RS 47:359 J</p> <p style="text-align: center;">0.1% of GROSS RECEIPTS \$50 MIN & \$ 2,000 MAX</p> <p style="text-align: center;">-----</p> <p style="text-align: center;">MOBILE HOME DEALERS Cap \$ 800.00</p> <p style="text-align: center;">-----</p> <p style="text-align: center;">PAWN BROKERS RS 47:354 D Min \$ 300.00</p>	<p style="text-align: center;">RETAIL DEALERS-NO FIXED PLACE RS47:359 C FF \$ 200.00</p> <p style="text-align: center;">-----</p> <p style="text-align: center;">AGRICULTURAL / SEAFOOD - NO FIXED PLACE RS47:359 C FF \$ 100.00</p> <p style="text-align: center;">-----</p> <p style="text-align: center;">CIRCUS, CONCERTS & CARNIVALS RS 47:359 H FF \$ 250.00</p> <p style="text-align: center;">-----</p> <p style="text-align: center;">STATE CONTRACTORS RS 47:362 A Cap \$750.00</p>	<p style="text-align: center;">HOTELS, MOTELS & ROOMING HOUSES RS 47:359 I</p> <p style="text-align: center;">\$2.00 PER ROOM</p> <p style="text-align: center;">-----</p> <p style="text-align: center;">REAL ESTATE BROKER RS 47:342 (7) Cap \$ 2,200.00</p> <p style="text-align: center;">-----</p> <p style="text-align: center;">PHARMACY w/ 80% RX RS 47:359 K Cap \$ 2,000.00</p>
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Business Classifications

TYPE OF BUSINESS	TABLE #	BASIS FOR TAX
Abstractor	1	GS
Accountant		.1% of G
Advertising Agent	1	GS
Amusement Device		FF \$20
Animal Hospital		.1% of G
Antique Dealer	1	GS
Appraiser	1	GS
Architects		.1% of G
Attorneys-at-Law		.1% of G
Auctioneer	4	GS
Auto Auction	1	GS
Auto for Hire	1	GS
Barber Shop	1	GS
Beauty School	1	GS
Bill Boards	1	GS
Blue Prints	1	GS
Boats-Retail	1	GS
Bonding Company	1	GS
Build. Mat.-Whsle	2	GS
Building Mat.-Rtl	2	GS
Business Schools	1	GS
Cable Television	1	GS
Campgrounds	1	GS
Car Wash	1	GS
Carpet Cleaning	1	GS
Catering Service	1	GS
Chiropractic		.1% of G
Circus		FF \$20
Coin-Op Laundry	1	GS
Collection Agency	1	GS
Commission Broker	4	GComm
Consultant	1	GS
Contractor	2	GS
Credit Bureau	1	GS
Dance Hall	1	GS
Day Care	1	GS
Dentists		.1% of G
Dog Kennel or Groom	1	GS
Driving School	1	GS
Dry Cleaning	1	GS
Employment Agency	1	GS
Engineers		.1% of G
Finance Company	3	Amt Loan
Flea Market Part.	1	GS
Food Broker	4	GComm
Funeral Home	1	GS
Go Cart		FF \$ 20
Hair Salon	1	GS
Health Studio/Club	1	GS
Hotel		2.00/ rm
House Moving	2	GS
Instructional Schools	1	GS
Insurance Adjuster	1	GS
Investment Counseling	1	GS
Itinerant Vendor		FF 200

TYPE OF BUSINESS	TABLE #	BASIS FOR TAX
Jeweler	1	GS
Launderette	1	GS
Limousine Svc	1	GS
Lumber Broker	4	GComm
Masseur	1	GS
Mbl Home, Trlr Ret	1	GS
Merchandise Broker	4	GS
Modeling Agency	1	GS
Money Broker	4	GC
Mortgage Broker	4	GC
Motel		\$2.00/rm
Motor Veh Dir Rtl	1	GS
Motor Veh Dir Whsle	2	GS
Motor Veh Repair	1	GS
Motor Veh Storage	1	GS
Nursing Homes	1	G-\$2 rm
Office Building Rental	2	G Comm
Pawn Broker	1	G Rcpt
Peddler		FF 100
Photo Lab	1	GS
Photographer	1	GS
Physicians		.1% of G
Pin Ball Machine		FF \$ 20
Pistols & Cart. Rtl	1	GS
Pool Table		FF \$ 20
Private Investigator	1	GS
Private Postal Srvc	1	GS
Produce/Seafd No Fixed Pl		FF \$100
Professionals		.1 % of G
Real Estate Broker	4	GComm
Recording Studio	1	GS
Renting Immov. Prop	2	GComm
Renting Mov. Prop	1	GS
Repair Shop	1	GS
Restaurant	1	GS
Retail & All Other	1	GS
Rtl. Dlr.- No Fixed Pl		FF \$200
Rtl/Gas/Fuel	1,1	GS
Salvage Yard	1	GS
Service Business	1	GS
Sitter Service	1	GS
Skating Rink	1	GS
Steam Cleaning	1	GS
Stock/Bond Broker	4	GComm
Storage	1	GS
Surety Companies	1	GS
Tattooing	1	GS
Taxicab	1	GS
Telephone	5	GRcpt
Towing	1	GS
Travel Agency	1	GS
Utility Company	5	GRcpt
Vending Mach. Oper.	1	GS
Veterinarians		.1% of G
Warehouse	1	GS

TYPE OF BUSINESS	TABLE #	BASIS FOR TAX
Weighing Machines	1	GS
Wholesale Dealer	2	GS
Wholesale Motor Veh	2	GS
Wrecker Service	1	GS

BUSINESSES SUBJECT TO SPECIAL PROVISIONS, CAPS, OR DEDUCTIONS

BUSINESS	CITATION
Disabled Persons	47: 360 (G)
Elec. Utilities (1 Lic.)	47: 358
Funeral Collections (Deduct)	47:361 (B)
Petroleum Tax (Deduct)	47:361 (A)
Hotel/Motel (Lic per rm)	47:359 (I)
Hotel/Motel (Mre than 1 Lic/Loc)	47: 346
Lessors (Special Provision)	47: 362 (C)
Mobile Home Dealers	47: 354 (D-4)
Motor Veh Dealers (Deduct)	47: 361 (D)
Nursing Homes (Lic per rm)	47:359 (I)
Pawn Brokers	47:354 (D-1)
Railroads (Special Provision)	47: 362 (D)
Real Estate Broker (Cap)	47:342 (7)
Rtl. Bldg. Mat. Dealer (Cap)	47:355 (B-2)
Small Business (Special Provision)	47: 362 (F)
State Lic. Contractor. (Special Provision)	47:362 (A)
Stocks/Bonds, Inter. (Deduct)	47:361 (C)
Vend/Weighing Mach. (1 Lic.)	47:346
Pharmacy w80% RX (Cap)	47:359 (K)
Circus/Concert/Special Event	47:359 (H)
Non-Profit Organizations	47:360 (C)

LA Revised Statutes

Abbreviations

G= Gross
 FF= Flat Fee
 Rm- Per Room
 GS= Gross Sales
 GRcpt= Gross Receipts
 GComm= Gross Commission