



City of Denham Springs

CHAIN STORE APPLICATION RENEWAL

Please find a 'Chain Store License/Renewal Application' following this letter.

Chain store means a business under the same general management, supervision, ownership and control, or benefiting from centralized purchasing, warehousing or advertising.

Because of the advantages accruing from the operation of multiple stores wherever situated and because of the basic difference inherent in such character of operations, the city does hereby, under the authority of R.S. 47:10, levy an annual license tax upon each person engaged in the business of operating or maintaining, as part of a group or chain, any stores within the city where goods, wares, merchandise or commodities of every description whatsoever are sold or offered for sale at retail under the same general management, supervision, ownership and control, and who are commonly recognized as a member of a chain and as a branch store.

The license authorized in this section shall be in addition to ad valorem taxes and any other licenses prescribed or authorized under laws of this state.

Complete all questions on the application and return with proper fee to:

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

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

Sincerely,

Business License Manager

CHAIN STORE TAX – APPLICATION

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

Due January 1, _____
 Delinquent February 1, _____

Phone: (225) 667-8310

To the Business License Department, City of Denham Springs, Louisiana, as required by
 Title 47, Chapter 12, of the Louisiana Revised Statutes of 1950, as amended.

Business Name _____
 Address _____
 City/State/Zip _____

Kind of Business: State if Grocery & Meats, Hardware, Drugs,
 Fast Foods, Men's Clothing, General Merchandise, Etc.

LIST DENHAM SPRINGS STORES		
Name	Street Address	Opening Date
Total Stores Operating, wherever located , under same General Management, Supervision, Ownership or Control as of January 1, current Year SEE REVERSE SIDE FOR RATE		

NOTE: OPENING DATE TO BE SHOWN IN COLUMN OPPOSITE NAME AND ADDRESS

COMPUTATION OF TAX

Rate of Tax	\$
After February 1 st Interest	\$
After February 1 st Penalty	\$
Total	\$

TAX TO BE PAID AS EXPLAINED ON REVERSE SIDE

I have read and answered all of the questions above to be true and correct on this _____ day of _____

Signature _____ Title _____

Contact Person _____ Phone # _____

LICENSE TAX SCHEDULE

Belonging to a chain or group having:	Rate of Tax per Store in D.S.
At least 2, but not more than 10 stores	\$ 10.00
More than 10, but not more than 35 stores	15.00
More than 35, but not more than 50 stores	20.00
More than 50, but not more than 75 stores	25.00
More than 75, but not more than 100 stores	30.00
More than 100, but not more than 125 stores	50.00
More than 125, but not more than 150 stores	100.00
More than 150, but not more than 175 stores	150.00
More than 175, but not more than 200 stores	200.00
More than 200, but not more than 225 stores	250.00
More than 225, but not more than 250 stores	300.00
More than 250, but not more than 275 stores	350.00
More than 275, but not more than 300 stores	400.00
More than 300, but not more than 400 stores	450.00
More than 400, but not more than 500 stores	500.00
More than 500	550.00

RATE OF TAX	The rate of tax is determined from the total retail stores operated under the same general management, supervision, ownership or control and those stores enjoying the benefit of centralized purchasing, warehousing, or advertising, wherever located, and who are commonly recognized as a member of a chain or as a branch store, including the Denham Springs stores covered by this report. Refer to License Tax Schedule above.
MEASURE OF TAX	The measure, or the amount of tax due the City of Denham Springs, is determined by applying the rate of tax to the total retail stores in Denham Springs.
EXAMPLE	If an operator of a total of 36 retail stores located in areas outside of Denham Springs, operates 5 stores in Denham Springs, the amount of chain store tax would be computed as follows: The license tax schedule above shows that the rate of tax on a chain of between 35 and 50 stores is \$20.00 per Denham Springs store. Therefore, the amount of tax due would be 5 Denham Spring's stores at \$20.00 each or a total of \$100.00.
INTEREST AND PENALTY	If return is not filed and the tax paid on or before February 1 st each year, there will be added to the tax interest at the rate of 12% per annum until paid and penalty at the rate of 5% for each thirty days or fraction thereof of delinquency not to exceed 25% in the aggregate.
NEW STORES OPENED DURING TAXABLE YEAR	<p>The rate of tax for stores opened in Denham Springs after January 1st shall be the same as though the new stores were added to the number in operation January 1st.</p> <p>If a store is opened in Denham Springs after June 30th of any year, the rate applicable to such store for the first year shall be one half of the rate determined as hereinabove provided.</p>

This report must be made to the Business License Department, City of Denham Springs, LA. The remittance to cover the tax evidenced by this report must be mailed to the Business License Department on or before March 1st.