

## Opening Your New Business

#### In the City Limits

The Occupational License Tax is a tax imposed on each person pursuing or conducting a trade, profession, vocation, calling or business within the municipality of Denham Springs. Under the Louisiana Constitution and laws of the state of Louisiana, guidelines are set on classification and rates for a business commencing after the first day of January of any calendar year. If a "change of ownership" occurs the new owner must apply for a license.

Each person is required to keep reasonable records. Separate records are required for each place of business.

For legal clarification of tax liabilities and filing requirements, refer to Chapter 3 of Title 47 of the Louisiana Revised Statutes of 1950.

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#### **BUSINESS STRUCTURES**

An important step in forming a new business is to determine the type of business structure that you will use. There are several business structures to choose from, including sole proprietorship, partnership, corporation, limited liability company and limited liability partnership. Each has advantages and disadvantages as well as tax consequences of which you should be aware. You must decide which of these structures best suits your business objectives and needs. The City of Denham Springs and Secretary of State cannot advise you on choosing a business structure. For help in making this decision, you may wish to consult a tax practitioner, accountant or attorney.

- Individual or Sole Proprietorship- A business where only you, or your spouse, own the business even though you may have employees.
- Partnership- A Business where two or more people own the business jointly.
- Corporation- A business which is treated by law as an entity. It has a life separate from its owners or stockholders. Many corporations begin as a sole proprietor or partnership.
- Limited Liability Corporation- An entity that is an unincorporated association having one or more members organized and filing articles with the Secretary of State.
- Foreign Corporations- A Corporation organized outside the state may obtain a certificate of authority to transact business in Louisiana by filing an application with the Secretary of State's Corporation Division by appointing a registered agent to accept service of process. For more information: SSCD (225) 925-4704

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Complete the Occupational License Application (All three pages) and return with your remittance to the Business License Department at 941 Government Street, or mail to:

Any questions should be directed to this office at (225) 667-8310.

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

#### **Other Important Phone Numbers:**

Livingston Parish School Board - Sales Tax I D #	(225) 686-3043	www.laota.com/parish/livingston1.htm
[Collects City and Parish]		
Livingston Parish Health Department	(225) 686-7017	new.dhh.louisiana.gov/index.cfm/directory/detail/4812
Denham Springs Newspaper	(225) 665-5176	www.livingstonparishnews.com
State of Louisiana - Sales Tax I D #	(225) 219-7318	www.rev.state.la.us
Building Permit Office - Building Inspections	(225) 667-8326	www.denhamsprings.us/planning.shtml
Secretary of State - Business Name Availability	(225) 925-4704	www.sec.state.la.us
State Office of Alcohol & Tobacco Control	(225) 925-4041	www.atc.rev.state.la.us
Fire Dept HeadQuarters	(225) 667-8345	www.denhamsprings.us/fire.shtml

#### OCCUPATIONAL LICENSE FEES

Retail & Wholesale Dealers Lending & Broker Businesses Professionals & Service Businesses	Opening between Jan. 1-June 30 \$50.00 Opening between July 1-Dec. 31 \$25.00
Retail Dealer-No Fixed Place	\$200.00
Agricultural/Seafood – No Fixed Place	\$100.00

[ANNUAL RENEWALS ARE MAILED OUT IN DECEMBER AND DUE JANUARY.]

#### **NOTICE** Attention: All Prospective Business Owners and Occupational License Holders

Do you and/or your business intend to purchase any items from "walk-in" customers who enter your business in hopes of selling you something?

If the answer is "Yes", please inquire with the Business License Department about a "**SecondHand Dealer's License**". This license is required of all individuals and businesses who intend to purchase "ANY" item that is brought to them and offered for sale by a "walk-in" customer.

Pursuant to LA RS 37:1869, failure to comply with these laws can result in Arrest, Incarceration, Fines and the Suspension of your Business License.....so protect yourself, your employees and your business.

Once you have received your "Secondhand Dealer's License" please contact the Denham Springs Police Department, to set up an appointment to ensure you are following all of the laws prior to conducting any business.

Denham Springs Police Department 225.665.5106 ext 232

## CITY OF DENHAM SPRINGS OCCUPATIONAL LICENSE APPLICATION

Attn: Occupational License Tax			Application [	Date	
P O Box 1629			rippiication E		
Denham Springs, LA 70727-1629			Date Business		
(225) 667-8310			at this location	n:	
ъ :			□ New o	r 🗆 Existing Busine	ess
Business Name:					
Business Location:	□ Own - Bldg □ Lease Bldg - Owner's Name				
Mailing					
Address:	City, State & Zip				
Owner's					
Name:		S S #			
Cell Ph #:	Hm Ph #:		Bus.Ph #:		
Owner's Resident Address					
		□ Governmental		□ LLC □ Oth	ıer
PROVIDE INFORMATION ON OWN	•				ERS O
		ΓΙΟΝ, PROVIDE STATE O			
Name:			Title:		
Phone # (s)		S.S.	#		
Resident		City, State			
Address:					
Name:			Title:		
Phone # (s)		S.S.	#		
Resident		City, State			
Address:		& Zip			
Name:			Title:		
Phone # (s)		S.S.	#		
Resident		City, State			
Address:		& Zip			
Is this Business a member of a gro	oup or chain of Busine	esses? Yes	No	In City Limits?	
Nature of Business: (Description	of Sales or Activity-In	dicate the class of business	that constitutes the m	ajor portion of the gross inc	ome to
be earned)					
Livingston Parish Sales Tax 1. 686-3043 If Selling Retail - Yo	D. #	Contact	ed Building Permi	t Office	
Signature of Applicant					
• I at	firm that the informat	tion given on this appli	ication is true and	correct.	
OFFICE USE:					
Vendor #	Bus. Code	Amt Due:		Recpt / Ck #	

# **DENHAM SPRINGS POLICE DEPARTMENT**

## OCCUPATIONAL BUSINESS LICENSE INFORMATION

NEW BUSINESS INFURN NAME OF BUSINESS:		
	Denham Springs, LA 70726	<u> </u>
OWNER:		
OWNER'S CELL PH #:		
BUSINESS PH #:		
AFTER HOURS / EMERO	SENCY CONTACTS: (Other than yourself)	
NAME:	PHONE:	
NAME:	PHONE:	
NAME:	PHONE:	

# Application for Livingston Parish School Board Sales Tax I.D. Number

Federal Employer ID Number		LA Sales Tax Number		Local	Local Sales Tax Number Issued			
Tax Payer Name				Phone	Phone Number			
Trade Name En		Email Add	nail Address					
Mailing Address City, State, Zip Code								
Location Address-Street,City,State, Zip Code				In City Limits	Social Security #			
Type of Organization: □ Individual □ Partnership □ Corporation □ Governmental □ Non-Profit □ Other (Specify):								
Please complete if Corporation or Partn	nership, Include	e Officers or Partners:						
Name	Title		Social	Social Security Number				
Resident Address	Resident Address		Phone	Phone Number				
Name		Title		Social	Social Security Number			
Resident Address Phone Number								
Name		Title		Social	Social Security Number			
Resident Address			Phone	Phone Number				
Date Business Na Started/Acquired at This Location:	Name and Address of Agent for Service of Process:		Locat	Location of Accounting Records:				
If Corporation, State of Re Incorporation	Reason for Applying:   □ Started New Business  □ Other (Specify): □ Purchased Going Business Name of Previous Owner:							
What is the Nature of this Business? Describe your Sales or Activity:								
I affirm that the information given on this application and attached schedule is true and correct.								
Signature:	Title:Date:			Date:				

# **Livingston Parish School Board**

Sales and Use Tax Division P O Box 1030 Livingston, LA 70754

Phone: (225) 686-3043 Website: LAOTA.com Fax: (225) 686-0438