

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

- 5. Bonafide Interstate Commerce Excludes Offshore Sales _____
- 6. Excise Tax Paid On Gas And Oil _____
- 7. Sales, Returns And Cash Discounts _____
- 8. Total Allowable Deductions _____

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

- 9. Gross Sales For The Remainder Of The Calendar Year _____
- 10. Less: Allowable Deductions From Schedule 'A' _____
- 11. Balance _____
- 12. Number Of Days Open In Year Of Commencement _____
- 13. Divide Line 15 By Line 16, Enter Result _____
- 14. 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/CONTRACTOR RS 47:355	TABLE 4 COMMISSION BROKERAGE RS 47:357 (Partial List)						
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 RS 47:358 (Partial List)	TABLE 5 PUBLIC UTILITIES RS 47:358						
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	\$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>CERTAIN PROFESSIONALS AS DEFINED BY RS 47:359 J</p> <p>0.1% of GROSS RECEIPTS</p> <p>\$50 MIN & \$ 2,000 MAX</p> <p>- - - - -</p> <p>MOBILE HOME DEALERS Cap \$ 800.00</p> <p>- - - - -</p> <p>PAWN BROKERS</p> <p>RS 47:354 D Min \$ 300.00</p>	<p>RETAIL DEALERS-NO FIXED PLACE</p> <p>RS47:359 C FF \$ 200.00</p> <p>AGRICULTURAL / SEAFOOD - NO FIXED PLACE</p> <p>RS47:359 C FF \$ 100.00</p> <p>- - - - -</p> <p>CIRCUS, CONCERTS & CARNIVALS</p> <p>RS 47:359 H FF \$ 250.00</p>	<p>HOTELS, MOTELS & ROOMING HOUSES</p> <p>RS 47:359 I</p> <p>\$2.00 PER ROOM</p> <p>- - - - -</p> <p>REAL ESTATE BROKER</p> <p>RS 47:342 (7) Cap \$ 2,200.00</p> <p>- - - - -</p> <p>PHARMACY w/ 80% RX</p> <p>RS 47:359 K Cap \$ 2,000.00</p>
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