

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statue | Revised Statue | Revised Statue | Special Provisions | | | |
|---------------------------------|------|-----------------------------------|---------------------------------|--------------------|----------------|--------------------|----------|-------------|-------------|
| | | | | | | Min | Pro-rate | Max | Cap |
| Abstractors | 1 | Gross Sales | R.S.47:354 (B)(1) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Abstract and Title Company | 1 | Gross Sales | R.S.47:354 (B)(1) | R.S.47:354 (B)(46) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Academy of Music | 1 | Gross Sales | R.S.47:354 (B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Accountant | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Admission/Cover Fees | 1 | Gross Sales | R.S.47:354 (C) | R.S.47:354 (B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Advertising Agency | 1 | Gross Sales | R.S.47:354 (B) (46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Advisory Service | 1 | Gross Sales | R.S.47:354 (B) (46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Air Hockey Table | | Flat Fee \$20 per device | R.S.47:359 (D) (1) (2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Air Transportation | 1 | Gross Sales | R.S.47:354 (B)(58) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Aircraft Dealer-Retail | 1 | Gross Sales | R.S.47:354 (C) | R.S. 47:361(D) | | \$ 50.00 | Y | \$ 6,200.00 | \$ 800.00 |
| Aircraft Dealer-Wholesale | 2 | Gross Sales | R.S.47:342 (12) | R.S.47:355 | R.S. 47:361(D) | \$ 50.00 | Y | \$ 7,500.00 | \$ 250.00 |
| Alcohol Distiller | 4 | Gross Commissions | R.S.47:357 (B) (6) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Ambulance Service | 1 | Gross Sales | R.S.47:354 (B)(3) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Amusement Device-Mechanical | | Flat Fee \$20/50 per device | R.S.47:359 (D) (1) (2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Amusement Hall | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Amusement Park | 1 | Gross Sales | R.S.47:354 (B)(4) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Answering Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Antique Show | | Flat Fee \$250 (10 days) | R.S.47:359 (H) | | | | N | | |
| Appraiser | 1 | Gross Sales | R.S. 47:354 (B)(5) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Archery Range | 1 | Gross Sales | R.S.47:354 (B)(46) | R.S.47:354(B)(4) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Architect | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Arena | 2 | Gross Sales | R.S. 47:355 (B) (1) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Armored Car Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Arts & Crafts Show (For Profit) | | Flat Fee \$250 (10 days) | R.S. 47:359(H) | | | | N | | |
| Attorney-At-Law | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Auction Barn/House | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Auctioneer | 4 | Gross Commissions | R.S.47:357(A) | | | \$ 50.00 | Y | \$ 3,600.00 | |
| Auditing Bills/Invoices | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Auto Auction-Wholesale | 2 | Gross Sales | R.S. 47:355 (A) | R.S. 47:361(D) | | \$ 50.00 | Y | \$ 6,200.00 | \$ 250.00 |
| Auto Club | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |

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|---------------------------------------|------|--------------------------------|---------------------------------|--------------------|-------------------|--------------------|---|-------------|----------|
| | | | | | | | | | |
| Auto For Hire | 1 | Gross Sales | R.S.47:354 (B)(53) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Auto Title Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Automated CD Rental Kiosk | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Bacteriologist | | 0.1 % of Gross | R.S. 47:359(J) | | | 50.00 | N | 2,000.00 | 2,000.00 |
| Bail Bondsman | 1 | Gross Sales | R.S. 47:354 (B)(9) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Barbershop | 1 | Gross Sales | R.S.47:354 (B)(7) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Barge Line (Freight) | 1 | Gross Sales | R.S.47:354 (B)(8) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Barge Line (Passengers) | 1 | Gross Sales | R.S.47:354 (B)(8) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Bars/Lounges | 1 | Gross Sales | R.S.47:354 (B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Baseball/Softball Park | 1 | Gross Sales | R.S.47:354 (B)(4) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Baseball Team (Professional) | | Flat Fee \$1,000 | R.S. 47:359(G) | | | | N | | |
| Beauty Salon | 1 | Gross Sales | R.S.47:354 (B)(7) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Beauty School | 1 | Gross Sales | R.S.47:354 (B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Bed & Breakfast (with Restaurant/Bar) | 1 | Flat Fee \$2 per room + Retail | R.S.47:354 (B)(44) | R.S. 47:359(I) | R.S.47:354(B)(42) | 50.00 | N | 6,200.00 | |
| Bed & Breakfast Only | | Flat Fee \$2 per room | R.S. 47:359(I) | | | | N | | |
| Billboard | 1 | Gross Sales | R.S.47:354 (B)(28) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Bill Paying Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Billing Agency | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Blood Pressure Monitors | | Flat Fee \$20 per device | R.S.47:359 (D) (1) (2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Blue Prints (Sales) | 1 | Gross Sales | R.S.47:354 (B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Boarding House Only | | Flat Fee \$2 per room | R.S. 47:359(I) | | | | Y | | |
| Boarding House (with Restaurant/Bar) | 1 | Flat Fee \$2 per room + Retail | R.S.47:354 (B)(44) | R.S. 47:359(I) | | 50.00 | Y | 6,200.00 | |
| Boat Carrier (Freight) | 1 | Gross Sales | R.S.47:354 (B)(8) | R.S.47:354 (B)(58) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Boat Carrier (Passengers) | 1 | Gross Sales | R.S.47:354 (B)(8) | R.S.47:354 (B)(58) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Boat Dealer (Retail) | 1 | Gross Sales | R.S.47:354 (B)(43) | R.S. 47:361(D) | | 50.00 | Y | 6,200.00 | 800.00 |
| Boat Dealer (Wholesale) | 2 | Gross Sales | R.S. 47:355 | R.S. 47:361(D) | | 50.00 | Y | 7,500.00 | 250.00 |
| Boat Landing/Launch | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Boat Marina | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Body Piercing | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Bonding Company | 1 | Gross Sales | R.S.47:354 (B)(9) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Bondsman | 1 | Gross Sales | R.S.47:354 (B)(9) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Book Binder | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |

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| | | | | | | | | | |
| Booking Agency | 1 | Gross Sales | R.S.47:354 (B)(59) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Bowling Alley | 1 | Gross Sales | R.S.47:354 (B)(28) | R.S.47:354 (B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Bowling Machine (Coin Operated) | | Flat Fee \$20 per device | R.S.47:359 (D) (1) (2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Video Bowling (Amusement) | | Flat Fee \$50 per device | R.S.47:359 (D) (1) (2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Building Materials (Retail) | 2 | Gross Sales | R.S. 47:355 (B) (2) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Building Materials (Wholesale) | 2 | Gross Sales | R.S.47:355 (A) | R.S. 47:355 (B) (2) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Building Materials (Peddler) | | Flat fee \$200 per peddler | R.S. 47:359 (C)(1)(2)(3)(4) | | | | N | | |
| Buses or Trackless Trolleys | 1 | Gross Sales | R.S.47:354 (B)(57) | R.S.47:354 (B)(58) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Business School | 1 | Gross Sales | R.S.47:354 (B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Cable Television Business | 1 | Gross Sales | R.S.47:354 (B)(11) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Campground | 1 | Gross Sales | R.S.47:354 (B)(55) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Car Wash (Automatic or Hand) | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Carnival | | Flat Fee \$250 (10 days) | R.S. 47:359 (H) | | | | N | | |
| Carpet/Rug Cleaning/Dying | 1 | Gross Sales | R.S.47:354 (B)(12) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Caterer | 1 | Gross Sales | R.S.47:354 (B)(46) | R.S.47:354 (B)(42) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Cellular Telephone Service Provider (Local Exchange) | 5 | Gross Sales | R.S. 47:358 | R.S. 47:358 (C) | | \$ 50.00 | Y | \$ 7,500.00 | |
| Cemetery | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Charter Bus Service | 1 | Gross Sales | R.S.47:354 (B)(58) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Charter Fishing/Guide Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Chemist | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Chemical Engineer | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Child Care Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Chiropodist | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Cigarette Vending Machine (Operator) | 1 | Gross Sales | R.S. 47:346 | R.S.47:354 (B)(35) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Circus | | Flat Fee \$250 (10 days) | R.S. 47:359 (H) | | | | N | | |
| Civil Engineer | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Claw Machine (Coin Operated) | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Cleaning Service | 1 | Gross Sales | R.S.47:354 (B)(12) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Clinics/Hospitals (For Profit) | 1 | Gross Sales | R.S.47:354 (B)(25) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Clothing Store | 1 | Gross Sales | R.S.47:354 (B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |

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|--|------|--------------------------|-----------------------------|--------------------|-----------------|--------------------|---|-------------|-------------|
| | | | | | | | | | |
| Coffee House | 1 | Gross Sales | R.S.47:354 (B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Coin Counting Kiosk | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Coin Operated Laundry/Dry Cleaning | 1 | Gross Sales | R.S.47:354 (B)(35) | R.S.47:354 (B)(49) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Coin Operated Amusement Devices not enumerated | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Cold Storage Facility | 1 | Gross Sales | R.S.47:354 (B)(13) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Collection Agency (Flat Fee Basis) | 1 | Gross Sales | R.S.47:354 (B)(14) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Collection Agency (Commission Basis) | 4 | Gross Commissions | R.S. 47:357 (A) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Commercial Artist | 1 | Gross Sales | R.S.47:354 (B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Commercial Reporting or Rating Agency | 1 | Gross Sales | R.S.47:354 (B)(15) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Commission Broker | 4 | Gross Commissions | R.S. 47:357 (A) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Common Carrier | 1 | Gross Sales | R.S.47:354 (B)(58) | R.S.47:354 (B)(60) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Computer Sales/Service | 1 | Gross Sales | R.S.47:354 (B)(41) | R.S.47:354 (B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Concert | | Flat Fee \$250 (10 days) | R.S. 47:359 (H) | | | | N | | |
| Concessions | 1 | Gross Sales | R.S.47:354 (B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Consultant | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Consulting Psychologist | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Consumer Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Contractor | 2 | Gross Contracts | R.S. 47:355 (A) | R.S. 47:342 (3)(a) | R.S. 47:362 (A) | \$ 50.00 | Y | \$ 7,500.00 | \$ 750.00 |
| Convention Promotion Consultant | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Copy Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Cotton Commissions | 4 | Gross Commissions | R.S. 47:357 (A) | R.S. 47:357 (B)(3) | | \$ 50.00 | Y | \$ 3,700.00 | |
| Cotton Compress Business | 4 | Gross Commissions | R.S. 47:357 (A) | R.S. 47:357 (B)(2) | | \$ 50.00 | Y | \$ 3,700.00 | |
| Cotton Factor Business | 4 | Gross Commissions | R.S. 47:357 (A) | R.S. 47:357 (B)(3) | | \$ 50.00 | Y | \$ 3,700.00 | |
| Cotton Futures Brokering | 4 | Gross Commissions | R.S. 47:357 (A) | R.S. 47:357 (B)(4) | | \$ 50.00 | Y | \$ 3,700.00 | |
| Counseling (Professional) | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Court Reporter | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Credit Bureau | 1 | Gross Sales | R.S.47:354 (B)(16) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Crop Dusting | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |

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| | | | | | | | | | |
| Custodial Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Dance Hall | 1 | Gross Sales | R.S.47:354 (C) | R.S.47:354 (B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Day Care Center | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Dealer in Stocks and Bonds | 4 | Gross Commissions | R.S. 47:357 (B)(16) | R.S.47:361 (C) | | \$ 50.00 | Y | \$ 3,700.00 | |
| Debt Adjuster | 1 | Gross Sales | R.S.47:354 (B)(46) | R.S.47:354 (B)(46) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Decorator | 1 | Gross Sales | R.S.47:354 (B)(17) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Deep Sea Salvage | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Delivery Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Dentist | | 0.1 % of Gross | R.S.47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Detective/Private Investigator Service | 1 | Gross Sales | R.S.47:354 (B)(18) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Developer (Property/Real Estate) | | 0.1 % of Gross | R.S.47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Directional Drilling Service | 2 | Gross Sales | R.S. 47:355 (A) | R.S. 47:342 (3)(a) | R.S.47:362(A) | \$ 50.00 | Y | \$ 750.00 | \$ 750.00 |
| Dispatcher | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Diving Service | 1 | Gross Sales | R.S.47:354 (B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Distributor/Light, Heat or Power | 5 | Gross Sales | R.S.47:358 (A) | R.S.47:358 (B) | | \$ 50.00 | Y | \$ 7,500.00 | |
| Distiller of Alcohol | 4 | Gross Commissions | R.S.47:357 (B)(6) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Distributor of Electricity | 5 | Gross Sales | R.S.47:358 (A) | R.S.47:358 (B) | | \$ 50.00 | Y | \$ 7,500.00 | |
| Distributor of Gas | 5 | Gross Sales | R.S.47:358 (A) | R.S.47:358 (B) | | \$ 50.00 | Y | \$ 7,500.00 | |
| Distributor of Water | 5 | Gross Sales | R.S.47:358 (A) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Document Examiner | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354 (C) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Dog Kenner or Grooming | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354 (C) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Dog Training | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354 (B)(10) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Domino Tables | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | - | N | - | |
| Drag Strip | 1 | Gross Sales | R.S.47:354(B)(4) | R.S.47:354 (C) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Draying | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Drilling Service | 2 | Gross Sales | R.S. 47:355 (A) | R.S. 47:342 (3)(a) | R.S.47:362(A) | \$ 50.00 | Y | \$ 750.00 | \$ 750.00 |
| Driving Range (Golf) | 1 | Gross Sales | R.S.47:354(B)(4) | R.S.47:354(B)(46) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Driving School | 1 | Gross Sales | R.S.47:354(B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Drug Store/Pharmacy | 1 | 0.1 % of Gross | R.S.47:359 (K) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Dry Cleaners | 1 | Gross Sales | R.S.47:354(B)(50) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Drying Lumber | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354 (C) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Dyeing | 1 | Gross Sales | R.S.47:354(B)(49) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Electric Utility | 5 | Gross Sales | R.S.47:358 (A) | R.S.47:358 (B) | | \$ 50.00 | Y | \$ 7,500.00 | |

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| | | | | | | | | | |
| Electrical Engineer | | 0.1 % of Gross | R.S.47:359 (J) | | | \$ 50.00 | Y | \$ 2,000.00 | \$ 2,000.00 |
| Electronic Dart Board (Coin Operated) | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | - | N | - | |
| Electronic Video Poker | | Flat Fee \$50 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | - | N | - | |
| Electronic Video Bingo | | Flat Fee \$50 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | - | N | - | |
| Electronic Video Game | | Flat Fee \$50 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | - | N | - | |
| Electroplating Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Elevator Sales, Service, Repair, Maintenance | 1 | Gross Sales | R.S.47:354 (A) | R.S.47:354(B)(19) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Embroidery Service | 1 | Gross Sales | R.S.47:354(B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Employee Screening | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Employment Agency | 1 | Gross Sales | R.S.47:354(B)(20) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Engineer | | 0.1 % of Gross | R.S. 47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Engraver | 1 | Gross Sales | R.S.47:354(B)(21) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Exhibition Show | 1 | Gross Sales | R.S.47:354(B)(4) | R.S.47:354 (B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Ferris Wheel (Kiddie Ride) | | Flat Fee \$20 Per Device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Ferry Boat Service | 1 | Gross Sales | R.S.47:354(B)(22) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Figure Salon | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Film Developing | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Film Production | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Finance Company (Lending) | 3 | Gross Loans | R.S. 47:356 (A) | R.S. 47:356 (B) | | \$ 50.00 | Y | \$ 3,700.00 | |
| Financial Management (Fee Based) | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Financial Management (Commission Based) | 4 | Gross Commissions | R.S. 47:357 (A) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Finger Printing and I D's | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Firing Range | 1 | Gross Sales | R.S.47:354(B)(4) | R.S.47:354 (B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Flea Market Participant | 1 | Gross Sales | R.S.47:354(B)(23) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Food Broker (Wholesale) | 4 | Gross Commissions | R.S. 47:357 (A) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Food Service Manager | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Foosball Table | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Football Team (Professional) | | Flat Fee \$1,000 | R.S. 47:359 (G) | | | | N | | |
| Fortune Teller/Psychic | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statue | Revised Statue | Revised Statue | Special Provisions | | | |
|--|--------|--|--------------------------------|--------------------|-------------------|--------------------|---|-------------|-----------|
| | | | | | | | | | |
| Freezer Locker | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Freight Transportation | 1 | Gross Sales | R.S.47:354(B)(58) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Funeral Home | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354(B)(61) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Garage | 1 | Gross Sales | R.S.47:354(B)(41) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Geological Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Go Cart Course | 1 | Gross Sales | R.S.47:354(B)(4) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Electronic Video Golf | | Flat Fee \$50 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Golf Course | 1 | Gross Sales | R.S.47:354(B)(4) | R.S.47:354(B)(30) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Grain Commission House | 4 | Gross Commissions | R.S. 47:357 (B)(7) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Grain Elevator | 2 | Gross Sales | R.S. 47:355 (B)(1) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Grip Test Machine | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Grocery Store/Convenience Store | 1 | Gross Sales | R.S.47:354(B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Grocery Store/Convenience Store with Motor Fuel | 1 / 1A | Gross Sales / Gross Gallons (Two Tables) | R.S.47:354(B)(44) | R.S.47:354.1 | | \$ 50.00 | Y | \$ 6,200.00 | |
| Gun Show | | Flat Fee \$250 (10 days) | R.S.47:359 (H) | | | | N | | |
| Hauling | 1 | Gross Sales | R.S.47:354(B)(31) | R.S.47:354(B)(58) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Hawker | | Flat Fee \$200 per hawker | R.S. 47:359 (C)(1)(2)(3)(4) | | | | N | | |
| Health/Recreational Club | 1 | Gross Sales | R.S.47:354(B)(24) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Heavy Equipment Dealer | 2 | Gross Sales | R.S.47:355 (B)(1) | R.S. 47:361(D) | | \$ 50.00 | Y | \$ 7,500.00 | \$ 250.00 |
| Hi Slide | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Home Health Care Service | 1 | Gross Sales | R.S.47:354(B)(25) | R.S.47:354(B)(46) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Horse Show | | Flat Fee \$250 (10 days) | R.S.47:359 (H) | | | | N | | |
| Hospital/Clinic (For Profit) | 1 | Gross Sales | R.S.47:354(B)(25) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Hotel/Bed & Breakfast | | Flat Fee \$2 Room + Retail | R.S.47:359 (I) | R.S.47:346 | R.S.47:354(B)(46) | \$ 50.00 | Y | \$ 6,200.00 | |
| House Moving | 2 | Gross Sales | R.S. 47:355 (A) | R.S. 47:342 (3)(a) | R.S. 47:362 (A) | \$ 50.00 | Y | \$ 7,500.00 | \$ 750.00 |
| Hypnotism | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Information Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Inspection & Testing | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Instructional School | 1 | Gross Sales | R.S.47:354(B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Insurance Adjuster | 1 | Gross Sales | R.S.47:354(B)(26) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Inventory Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statue | Revised Statue | Revised Statue | Special Provisions | | | |
|--|------|------------------------------|--------------------------------|--------------------|-------------------|--------------------|----------|-------------|-------------|
| | | | | | | | | | |
| Investment Banking | | Flat Fee \$500 | R.S.47:359 (A) | | | | N | \$ 500.00 | |
| Investment Counseling | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Irrigation Company | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Itinerant Vendor | | Flat Fee \$200 per vendor | R.S. 47:359 (C)(1)(2)(3)(4) | | | | N | | |
| Itinerant Vendor (Produce) Grown | | Exempt | R.S. 47:359 (C) | R.S. 3:3673 | | | N | | |
| Itinerant Vendor (Produce) Purchased | | Flat Fee \$100 per vendor | R.S. 47:359 (C) | | | | N | | |
| Itinerant Vendor (Seafood) Raised or Caught | | Flat Fee \$100 per vendor | R.S. 47:359 (C) | | | | N | | |
| Itinerant Vendor (Seafood) Purchased | | Flat Fee \$100 per vendor | R.S. 47:359 (C) | | | | N | | |
| Janitorial Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Jeweler/Jewelry Store | 1 | Gross Sales | R.S.47:354(B)(27) | R.S.47:354(B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Juke Box | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Junkyard | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354(B)(34) | | \$ 50.00 | Y | \$ 6,200.00 | |
| K-9 Training for Dogs | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Kiddie Ride | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | | N | | |
| Laboratory | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Landscaping/Lawn Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Laundromat/ Laundry Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Leasing Immovable Property | 2 | Gross Sales | R.S. 47:355 (B)(1) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Leasing/Renting/Licensing of Movable Property | 1 | Gross Sales | R.S.47:354(B)(28) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Letter Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Limousines | 1 | Gross Sales | R.S.47:354(B)(28) | R.S.47:354(B)(32) | R.S.47:354(B)(46) | \$ 50.00 | Y | \$ 6,200.00 | |
| Lithographer | | 0.1 % of Gross | R.S. 47:359(J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Livestock Auction House | 4 | Gross Commissions | R.S. 47:357(B)(7) | R.S. 47:357(B)(9) | | \$ 50.00 | Y | \$ 3,700.00 | |
| Livestock Auction | 4 | Gross Commissions | R.S. 47:357(B)(9) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Lumber Broker | 4 | Gross Commissions | R.S. 47:357(A) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Lump Sum Contractor | 2 | Gross Contracts | R.S. 47:355 (A) | R.S. 47:342 (3)(a) | R.S. 47:362 (A) | \$ 50.00 | Y | \$ 7,500.00 | \$ 750.00 |
| Maid Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Mailing Room | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354(B)(51) | R.S.47:354(B)(52) | \$ 50.00 | Y | \$ 6,200.00 | |
| Mailing/Packaging | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statue | Revised Statue | Revised Statue | Special Provisions | | | |
|---|------|-----------------------------|--------------------------------|-------------------|--------------------|--------------------|---|-------------|-------------|
| | | | | | | | | | |
| Management Control (Fee Based) | 1 | Gross Sales | R.S.47:354(B)(36) | R.S.47:354(B)(46) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Management Control (Commission Based) | 4 | Gross Commissions | R.S. 47:357(A) | R.S. 47:357(B)(8) | R.S. 47:357(B)(11) | \$ 50.00 | Y | \$ 3,700.00 | |
| Management Training | 1 | Gross Sales | R.S.47:354(B)(10) | R.S.47:354(B)(46) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Manufacturer's Agent | 4 | Gross Sales | R.S. 47:357(B)(10) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Marine Surveyor | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Massage Service/Masseur | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Mechanical Engineer | | 0.1 % of Gross | R.S. 47:359(J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Mechanical Hobby Horse Ride | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | \$ 20.00 | N | \$ 20.00 | |
| Mechanical Ride (Kiddie) | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | \$ 20.00 | N | \$ 20.00 | |
| Mechanical Shooting Gallery | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | \$ 20.00 | N | \$ 20.00 | |
| Medical Transportation Service | 1 | Gross Sales | R.S.47:354(B)(58) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Menagerie | | Flat Fee \$250 (10 days) | R.S. 47:359(H) | | | \$ 250.00 | N | \$ 250.00 | |
| Merchandise Broker | 4 | Gross Commissions | R.S. 47:357(A) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Merry Go Round (Kiddie) | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | R.S.47:359 (E) | | \$ 20.00 | N | \$ 20.00 | |
| Messenger Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Mid Wife | | 0.1 % of Gross | R.S.47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Miniature Golf Links | 1 | Gross Sales | R.S.47:354(B)(30) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Mobile Home Dealer (Retail/Wholesale) | 1 | Gross Sales | R.S.47:354(B)(65) | R.S. 47:361(D) | R.S. 47:354(D)(4) | \$ 50.00 | Y | \$ 800.00 | \$ 800.00 |
| Mobile Home Park | 1 | Gross Sales | R.S.47:354(B)(38) | R.S.47:354(B)(46) | R.S.47:354(B)(65) | \$ 50.00 | Y | \$ 6,200.00 | |
| Mobile Home Rental | 1 | Gross Sales | R.S.47:354(B)(65) | | R.S. 47:354(D)(4) | \$ 50.00 | Y | \$ 800.00 | \$ 800.00 |
| Mobile Home Repair | 1 | Gross Sales | R.S.47:354(B)(65) | R.S.47:354(B)(41) | R.S. 47:354(D)(4) | \$ 50.00 | Y | \$ 800.00 | \$ 800.00 |
| Mobile Phone (Local Telephone Exchange Service) | 5 | Gross Sales | R.S.47:358(A) | R.S.47:358 (C) | | \$ 50.00 | Y | \$ 7,500.00 | |
| Modeling Agency | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354(B)(2) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Money Broker | 4 | Gross Commissions | R.S.47:357(B)(1) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Monitoring Service | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354(B)(64) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Monogramming | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354(B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Mortgage Broker | 4 | Gross Commissions | R.S.47:357(B)(13) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Mortgage Company | 3 | Gross Loans | R.S.47:356(A) | R.S.47:356 (C) | | \$ 50.00 | Y | \$ 3,700.00 | |

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statute | Revised Statute | Revised Statute | Special Provisions | | | |
|--|------|--|-------------------|-------------------|-------------------|--------------------|---|-------------|-------------|
| | | | | | | | | | |
| Motel | | Flat Fee \$2 room + Retail | R.S.47:354(B)(44) | R.S. 47:359(I) | R.S.47:354(B)(42) | \$ 50.00 | Y | \$ 6,200.00 | |
| Motor Freight Line | 1 | Gross Sales | R.S.47:354(B)(58) | R.S.47:354(B)(60) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Motor Vehicle Carrier (Freight) | 1 | Gross Sales | R.S.47:354(B)(31) | R.S.47:354(B)(58) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Motor Vehicle Carrier (Passengers) | 1 | Gross Sales | R.S.47:354(B)(31) | R.S.47:354(B)(58) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Motor Vehicle Dealer (Retail) | 1 | Gross Sales | R.S.47:354(B)(45) | R.S.47:361(D) | | \$ 50.00 | Y | \$ 800.00 | \$ 800.00 |
| Motor Vehicle Dealer (Wholesale) | 2 | Gross Sales | R.S.47:355(B)(1) | R.S.47:361(D) | | \$ 50.00 | Y | \$ 250.00 | \$ 250.00 |
| Motor Vehicle Rentals/Leases | 1 | Gross Sales | R.S.47:354(B)(32) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Motor Vehicle Repainting Service | 1 | Gross Sales | R.S.47:354(B)(33) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Motor Vehicle Repair | 1 | Gross Sales | R.S.47:354(B)(33) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Motor Vehicle Storage | 1 | Gross Sales | R.S.47:354(B)(34) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Movie Theatre/Cinema | 1 | Gross Sales | R.S.47:354(B)(54) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Moving & Storage | 1 | Gross Sales | R.S.47:354(B)(51) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Museum (For Profit) | | Flat Fee \$250 | R.S.47:359(H) | R.S.47:360(2) | | \$ - | N | \$ - | |
| Music School | 1 | Gross Sales | R.S.47:354(B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Natural Gas Utility | 5 | Gross Sales each municipality | R.S.47:358(B) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Newspaper Clipping Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Nurse Practioner | | 0.1 % of Gross | R.S.47:359 (J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Nurse's Registry | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Nursing Home | 1 | 1/3 of Gross Receipts & \$2.00 per sleeping room | R.S. 47:359(I) | R.S.47:354(B)(46) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Oculist | | 0.1 % of Gross | R.S. 47:359(J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Office Building Rental | 1 | Gross Sales | R.S.47:354(B)(36) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Oil & Gas Lease Broker | 4 | Gross Commissions | R.S. 47:357(A) | R.S. 47:357(8) | | \$ 50.00 | Y | \$ 3,700.00 | |
| Oil Field Service | 2 | Gross Sales | R.S. 47:342(3)(a) | R.S. 47:342(3)(b) | R.S. 47:355(B)(1) | \$ 50.00 | Y | \$ 750.00 | \$ 750.00 |
| Oil Field Service | 1 | Gross Sales | R.S. 47:342(3)(a) | R.S. 47.355 | | \$ 50.00 | Y | \$ 6,200.00 | |
| Oil Well Service | 2 | Gross Sales | R.S. 47:342(3)(a) | R.S. 47:342(3)(b) | R.S. 47:355(B)(1) | \$ 50.00 | Y | \$ 750.00 | \$ 750.00 |
| Opera House | 1 | Gross Sales | R.S.47:354(B)(54) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Operator of Coin Vending Machines | 1 | Gross Sales | R.S.47:354(B)(35) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Operator of Office Building (Commission Based) | 4 | Gross Commissions | R.S 47:357(B)(11) | | | \$ 50.00 | Y | \$ 3,700.00 | |

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statute | Revised Statute | Revised Statute | Special Provisions | | | |
|---|------|--|--------------------------------|-------------------|-------------------|--------------------|---|-------------|-------------|
| | | | | | | | | | |
| Operator of Office Building (Fee Based) | 1 | Gross Sales | R.S.47:354(B)(36) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Osteopath | | 0.1 % of Gross | R.S. 47:359(J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Packing/Crating Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Packing House for Meat or Fish | 1 | Gross Sales | R.S.47:354(B)(37) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Palm Reading/Psychic | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Parcel Keeping Room | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Parking Lot | 1 | Gross Sales | R.S.47:354(B)(38) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Patrol/Security Service | 1 | Gross Sales | R.S.47:354(B)(64) | R.S.47:354(B)(46) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Pawnbroker | 1 | Gross Sales & Amount of Loans | R.S. 47:354(D)(1) | R.S. 47:354(D)(2) | R.S. 47:354(D)(3) | \$ 300.00 | N | \$ 6,200.00 | |
| Peddler | | Flat Fee \$200 per peddler | R.S. 47:342(8) | R.S. 47:359(C) | | | N | | |
| Peddler (Produce) Grown | | Exempt | R.S. 3:3673 | | | | | | |
| Peddler (Produce) Purchased | | Flat Fee \$100 per peddler | R.S. 47:359 (C) | | | | N | | |
| Peddler (Seafood) Raised or Caught | | Flat Fee \$100 per peddler | R.S. 47:359 (C) | | | | N | | |
| Peddler (Seafood) Purchased | | Flat Fee \$100 per peddler | R.S. 47:359 (C) | | | | N | | |
| Pest Control | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Petroleum Inspection | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Photo Lab | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Photographer | 1 | Gross Sales | R.S.47:354(B)(39) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Physician / Phycian's Assistant | | 0.1 % of Gross | R.S. 47:359(J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Pharmacy | | 0.1 % of Gross (80% of Gross Receipts from filling Prescriptions) | R.S. 47:359(K) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Pinball Machine | | Flat Fee \$50 per device | R.S. 47:359 (D)(1)(2)(3)(4) | | | | N | | |
| Pipe Inspection | 2 | Gross Sales | R.S. 47:342(3)(a) | R.S. 47:342(3)(b) | R.S. 47:355(B)(1) | \$ 50.00 | Y | \$ 750.00 | \$ 750.00 |
| Pipe Line Common Carrier | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Polygraph Examiner | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Pony Ride (Kiddie) | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | | | | N | | |
| Pool Table | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | | | | N | | |

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statue | Revised Statue | Revised Statue | Special Provisions | | | |
|--|------|------------------------------|-----------------------------|-------------------|----------------|--------------------|---|-------------|-------------|
| | | | | | | | | | |
| Pool Table (Rented by Hour) | 1 | Gross Sales | R.S.47:354(B)(28) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Postal Service (Private) | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Preventative Maintenance | 1 | Gross Sales | R.S.47:354(B)(41) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Printer | | 0.1 % of Gross | R.S.47:359(J) | | | \$ 50.00 | Y | \$ 2,000.00 | \$ 2,000.00 |
| Private Banking House | | Flat Fee \$500 | R.S.47:359(A) | | | | N | | |
| Private Investigator | 1 | Gross Sales | R.S.47:354(B)(18) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Produce Broker | 4 | Gross Commissions | R.S.47:357(B)(1) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Product Commission House | 4 | Gross Commissions | R.S.47:357(B)(7) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Professional School | 1 | Gross Sales | R.S.47:354(B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Professional Sports | | Flat Fee \$1,000 | R.S.47:359(G) | | | | N | | |
| Public Scales | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Pulse Rate Monitor | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | | | | N | | |
| Quilting Service | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354(B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Race Track | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354(B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Railroad Carrier (Freight or Passengers) | 1 | Gross Sales (Spec Provision) | R.S.47:354(B)(40) | R.S.47:362(D) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Real Estate Broker | 4 | Gross Commissions | R.S.47:357(B)(13) | R.S. 47:342(7) | | \$ 50.00 | Y | \$ 2,200.00 | \$ 2,200.00 |
| Recording Studio | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Recreational Beach | 1 | Gross Sales | R.S.47:354(B)(4) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Recreational Club | 1 | Gross Sales | R.S.47:354(B)(24) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Refrigerated Locker | 1 | Gross Sales | R.S.47:354(B)(13) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Reminder Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Rental (Management) Commission Based | 4 | Gross Commissions | R.S.47:357(B)(8) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Renting Immovable Property | 2 | Gross Sales | R.S.47:355(B)(1) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Renting Movable Property | 1 | Gross Sales | R.S.47:354(B)(28) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Renting Movable Property (Wholesale) | 2 | Gross Sales | R.S.47:355(B)(1) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Repair Business | 1 | Gross Sales | R.S.47:354(B)(41) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Rescue Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Restaurant | 1 | Gross Sales | R.S.47:354(B)(42) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Retail Dealer (Merchandise/Services) | 1 | Gross Sales | R.S.47:354(B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Retail Dealer to Farmers | 2 | Gross Sales | R.S.47:355(B)(1) | | | \$ 50.00 | Y | \$ 7,500.00 | |

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statue | Revised Statue | Revised Statue | Special Provisions | | | |
|------------------------------------|------|-------------------------------|--------------------------------|----------------|-------------------|--------------------|---|-------------|-----------|
| | | | | | | | | | |
| Retail Dealer to Institutions | 2 | Gross Sales | R.S.47:355(B)(1) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Retail Dealer no Fixed Location | | Flat Fee \$200 per peddler | R.S. 47:342(8) | R.S. 47:359(C) | | | N | | |
| Retail Dealer Motor Fuel | 1A | Gross Gallons (Two Tables) | R.S.47:354.1 | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Retail Dealer Motor Vehicles | 1 | Gross Sales | R.S.47:354(B)(45) | R.S.47:361(D) | | \$ 50.00 | Y | \$ 800.00 | \$ 800.00 |
| Rice Dryer | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Riding Academy | 1 | Gross Sales | R.S.47:354(B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Rooming House | | Flat Fee \$2 room + Retail | R.S.47:354(B)(44) | R.S. 47:359(I) | R.S.47:354(B)(42) | \$ 50.00 | Y | \$ 6,200.00 | |
| Rug Cleaning | 1 | Gross Sales | R.S.47:354(B)(12) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Sales Promotion | 1 | Gross Sales | R.S.47:354(B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Sales of Membership | 1 | Gross Sales | R.S.47:354(B)(24) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Sales of Warranty | 1 | Gross Sales | R.S.47:354(B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Salvage Yard | 1 | Gross Sales | R.S.47:354(B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| School (Proprietary) | 1 | Gross Sales | R.S.47:354(B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| School (Instructional) | 1 | Gross Sales | R.S.47:354(B)(10) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| School (Private) | | Exempt | | | | \$ - | | \$ - | |
| Security Business | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Self Defense Training | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Selling Cemetery Plots | 1 | Gross Sales | R.S.47:354(B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Service Businesses | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Service to Elevators | 1 | Gross Sales | R.S.47:354(B)(19) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Shipbuilder | 2 | Gross Sales | R.S.47:355(B)(1) | | | \$ 50.00 | Y | \$ 7,600.00 | |
| Ship Chandler | 1 | Gross Sales | R.S.47:354(B)(44) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Shoe Shine Parlor/Stand | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Shooting Gallery, Mechanical | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | | | | N | | |
| Shooting Range/Gallery | 1 | Gross Sales | R.S.47:354(B)(4) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Sightseeing Tours | 1 | Gross Sales | R.S.47:354(B)(55) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Sign Painting | 1 | Gross Sales | R.S.47:354(B)(47) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Sitter Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Skating Rink | 1 | Gross Sales | R.S.47:354(B)(48) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Slaughter House (Commission Based) | 4 | Gross Commissions | R.S.47:457(B)(14) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Snooker Table (Rented by Hour) | 1 | Gross Sales | R.S.47:354(B)(28) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Soccer Machine (Mechanical) | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | | | | N | | |

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statue | Revised Statue | Revised Statue | Special Provisions | | | |
|---|------|-----------------------------|--------------------------------|--------------------|----------------|--------------------|---|-------------|--|
| | | | | | | | | | |
| Sound Truck | 1 | Gross Sales | R.S.47:354(B)(28) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Special Event | | Flat Fee \$250 | R.S.47:359(H) | | | | N | | |
| Speedway/Race Track | 1 | Gross Sales | R.S.47:354(B)(4) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Sports (Professional) | | Flat Fee \$1,000 | R.S.47:359(G) | | | | N | | |
| Squeeze/Grip Machine | | Flat Fee \$20 per device | R.S. 47:359 (D)(1)(2)(3)(4) | | | | N | | |
| Stable | 1 | Gross Sales | R.S.47:354(B)(51) | R.S.47:354(B)(46) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Steam Cleaning / Pressing Business | 1 | Gross Sales | R.S.47:354(B)(49) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Steam/Electric Laundering Business | 1 | Gross Sales | R.S.47:357(B)(50) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Steamship Agency | 4 | Gross Commissions | R.S.47:357(B)(15) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Stock or Bond Brokerage | 4 | Gross Commissions | R.S.47:357(B)(16) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Storage Business | 1 | Gross Sales | R.S.47:354(B)(51) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Storage Room or Landing | 1 | Gross Sales | R.S.47:354(B)(52) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Sugar Broker | 4 | Gross Commissions | R.S.47:357(B)(1) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Sugar Factor | 4 | Gross Commissions | R.S.47:357(B)(17) | | | \$ 50.00 | Y | \$ 3,700.00 | |
| Surety Company/Bondsman | 1 | Gross Sales | R.S.47:354(B)(9) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Swim Club | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Swimming Pool | 1 | Gross Sales | R.S.47:354 (C) | R.S.47:354 (B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Swimming Pool Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| TV Cable Service | 1 | Gross Sales | R.S.47:354(B)(11) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Tattooing and Body Piercing Business | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Taxicab Service | 1 | Gross Sales | R.S.47:354(B)(53) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Taxidermist | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Telegram/Wire Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Telephone (Local Exchange Service) | 5 | Gross Sales | R.S.47:358(C) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Testing Laboratory | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Testing Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Theater | 1 | Gross Sales | R.S.47:354(B)(54) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Theatrical Booking Agency | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Tourist Attraction | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Tourist Camp | 1 | Gross Sales | R.S.47:354(B)(55) | | | \$ 50.00 | Y | \$ 6,200.00 | |

2019 OLT Classification Listing

(with table references)

| Business Classification | Tble | Basis of Tax | Revised Statue | Revised Statue | Revised Statue | Special Provisions | | | |
|---------------------------------|------|-------------------------------|--------------------------------|-------------------------------|----------------|--------------------|---|-------------|-------------|
| | | | | | | | | | |
| Towboat/Tugboat Business | 1 | Gross Sales | R.S.47:354(B)(56) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Trailer/Mobile Home Park | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Transportation Business | 1 | Gross Sales | R.S.47:354(B)(58) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Trash/Garbage Pickup Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Travel Agency | 1 | Gross Sales | R.S.47:354(B)(59) | R.S. 47:342(6) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Traveling Show | | Flat Fee \$250 (10 days) | R.S.47:359(H) | | | | N | | |
| Tree Service | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Truck Escort Service | 1 | Gross Sales | R.S.47:354(B)(58) | R.S.47:354(B)(60) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Trucking Business | 1 | Gross Sales | R.S.47:354(B)(60) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Undertaker/Funeral Business | 1 | Gross Sales (Deduction) | R.S.47:354(B)(61) | R.S.47:361(B) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Utility Company | 5 | Gross Sales | R.S.47:358(B) | R.S. 47:342(10) | | \$ 50.00 | Y | \$ 7,500.00 | |
| Vehicle Escort Service | 1 | Gross Sales | R.S.47:354(B)(58) | R.S.47:354(B)(60) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Vending Machine Operator | 1 | Gross Sales (one license) | R.S.47:354(B)(35) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Veterinarian | | 0.1 % of Gross | R.S.47:359(J) | | | \$ 50.00 | N | \$ 2,000.00 | \$ 2,000.00 |
| Viatical Settlement Provider | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Electronic Video Device | | Flat Fee \$50 per device | R.S. 47:359 (D)(1)(2)(3)(4) | | | | N | | |
| Warehouse | 1 | Gross Sales | R.S.47:354(B)(62) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Washaterias or Laudromats | 1 | Gross Sales | R.S.47:354(B)(63) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Watchman Agencies | 1 | Gross Sales | R.S.47:354(B)(64) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Waterworks | 5 | Gross Sales | R.S.47:358(A) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Weigh Machine Operator | 1 | Gross Sales | R.S.47:354(B)(35) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Weight Loss Clinic/Business | 1 | Gross Sales | R.S.47:354(B)(46) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Wholesale Dealer in Merchandise | 2 | Gross Sales | R.S.47:355(B)(1) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Wholesale Dealer in Services | 2 | Gross Sales | R.S.47:355(B)(1) | | | \$ 50.00 | Y | \$ 7,500.00 | |
| Wholesale Peddler | | Flat Fee \$200 per peddler | R.S. 47:342(8) | R.S. 47:359(C)(1)(2)(3)(4) | | | N | | |
| Wrecker Service / Tow Truck | 1 | Gross Sales | R.S.47:354(B)(66) | | | \$ 50.00 | Y | \$ 6,200.00 | |
| Wrecking Yard | 1 | Gross Sales | R.S.47:354(B)(46) | R.S.47:354(B)(51) | | \$ 50.00 | Y | \$ 6,200.00 | |
| Wrestling Arena | 1 | Gross Sales | R.S.47:354 (C) | R.S.47:354 (B)(44) | | \$ 50.00 | Y | \$ 6,200.00 | |

Special Provisions, Caps, or Deductions

Business / Citation

- Boat Dealers (deduction-cap) / 47:361(D)
- Commercial Fishermen (no additional permits) / 40:940.52
- Contractors (cap and special provision) / 47:362(A)
- Hotels/Motels (license per room) / 47:359(I)
- Hotels/Motels (more than 1 license/location) / 47:346
- Lessors (special provision) / 47:362(C)
- Motor Vehicle Dealers (deduction-cap) / 47:361(D)
- Nursing Homes (deduction) / 47:359(I)
- Pawnbrokers (\$300 minimum) / 47:354(D)
- Railroads (special provision) / 47:362(D)
- Real Estate Broker (cap) / 47:342(7)
- Retail Building Materials Dealers (cap) / 47:355(B)
- Service Stations (excise tax deduction) / 47:361(A)
- Small Businesses (under \$2,500) / 47:354(C) & 355(B)
- Stocks & Bonds, Interstate (deduction) / 47:361(C)
- Undertakers (deduction-outside payments) / 47:361(B)
- Vending/Weighing Machines (one license) / 47:346

Exempted Businesses

Business/Citation

- Agricultural or Horticultural Pursuits / 47:360(E)
- Alcoholic Beverage Dealers, Wholesale / 47:360(D)
- Banks / 47:360(E)
- Blind Persons / 47:360(A)
- Broadcasters, Direct Sellers as Peddlers / 47:359(C)(2)
- Disabled persons / 47:360(G)
- Farmers Cooperatives / 47:360(E), and Title 3 Farmers and their employees / 3:493
- Insurance Companies / 47:362(E)
- La. Artists & Craftsmen (non-profit shows) / 47:360(B)
- Manufacturers Agents / 47:359(C)(2)
- Manufacturers / 47:360(F)
- Ministers / 47:360(E)
- Minors / 47:360(H)
- Newspapers / 47:360(E)
- Nonprofit Organizations / 47:360(C)
- Other Exempted Businesses / 47:360
- Radio & TV / 47:360(E)
- Sawmills / 47:360(E)

For assistance with your Occupational License Tax questions, contact your local tax administrator.

Louisiana Occupational License Tax Tables

Prepared by the
Louisiana Municipal Association

| RETAIL R.S. 47:354 TABLE 1 | | |
|----------------------------|---------------|------------------------------|
| If the Gross Sales are: | | |
| As Much As | But Less Than | The Annual License Shall Be: |
| \$0 | \$50,000 | \$50 |
| 50,000 | 75,000 | 60 |
| 75,000 | 100,000 | 90 |
| 100,000 | 150,000 | 120 |
| 150,000 | 200,000 | 180 |
| 200,000 | 250,000 | 250 |
| 250,000 | 300,000 | 300 |
| 300,000 | 400,000 | 360 |
| 400,000 | 500,000 | 500 |
| 500,000 | 600,000 | 650 |
| 600,000 | 750,000 | 800 |
| 750,000 | 1,000,000 | 900 |
| 1,000,000 | 1,500,000 | 1,200 |
| 1,500,000 | 2,000,000 | 1,800 |
| 2,000,000 | 2,500,000 | 2,400 |
| 2,500,000 | 3,000,000 | 3,000 |
| 3,000,000 | 3,500,000 | 3,600 |
| 3,500,000 | 4,000,000 | 4,200 |
| 4,000,000 | 4,500,000 | 4,800 |
| 4,500,000 | 5,000,000 | 5,400 |
| 5,000,000 | 5,500,000 | 6,000 |
| 5,500,000 | | 6,200 |

| WHOLESALE R.S. 47:355 TABLE 2 | | |
|-------------------------------|---------------|------------------------------|
| If the Gross Sales are: | | |
| As Much As | But Less Than | The Annual License Shall Be: |
| \$ 0 | \$ 100,000 | \$ 50 |
| 100,000 | 150,000 | 75 |
| 150,000 | 250,000 | 100 |
| 250,000 | 500,000 | 150 |
| 500,000 | 600,000 | 200 |
| 600,000 | 800,000 | 250 |
| 800,000 | 1,000,000 | 300 |
| 1,000,000 | 1,500,000 | 400 |
| 1,500,000 | 2,000,000 | 500 |
| 2,000,000 | 2,500,000 | 700 |
| 2,500,000 | 3,000,000 | 900 |
| 3,000,000 | 4,000,000 | 1,000 |
| 4,000,000 | 5,000,000 | 1,250 |
| 5,000,000 | 5,500,000 | 1,800 |
| 5,500,000 | 6,000,000 | 2,400 |
| 6,000,000 | 6,500,000 | 3,000 |
| 6,500,000 | 7,000,000 | 3,600 |
| 7,000,000 | 7,500,000 | 4,200 |
| 7,500,000 | 8,000,000 | 4,800 |
| 8,000,000 | 9,000,000 | 5,200 |
| 9,000,000 | 10,000,000 | 5,600 |
| 10,000,000 | 11,000,000 | 6,000 |
| 11,000,000 | 12,000,000 | 6,400 |
| 12,000,000 | 13,000,000 | 6,800 |
| 13,000,000 | 14,000,000 | 7,200 |
| 14,000,000 | | 7,500 |

| LENDING R.S. 47:356 TABLE 3 | | |
|------------------------------------|---------------|------------------------------|
| If the Amount of the Loan Made is: | | |
| As Much As | But Less Than | The Annual License Shall Be: |
| \$ 0 | \$ 250,000 | \$ 50 |
| 250,000 | 500,000 | 100 |
| 500,000 | 750,000 | 150 |
| 750,000 | 1,000,000 | 200 |
| 1,000,000 | 1,250,000 | 250 |
| 1,250,000 | 1,500,000 | 300 |
| 1,500,000 | 1,750,000 | 350 |
| 1,750,000 | 2,000,000 | 400 |
| 2,000,000 | 2,250,000 | 450 |
| 2,250,000 | 2,500,000 | 500 |
| 2,500,000 | 3,000,000 | 550 |
| 3,000,000 | 3,500,000 | 600 |
| 3,500,000 | 4,000,000 | 650 |
| 4,000,000 | 4,500,000 | 700 |
| 4,500,000 | 5,000,000 | 750 |
| 5,000,000 | 5,500,000 | 800 |
| 5,500,000 | 6,000,000 | 850 |
| 6,000,000 | 6,500,000 | 900 |
| 6,500,000 | 7,000,000 | 950 |
| 7,000,000 | 7,500,000 | 1,000 |
| 7,500,000 | 8,000,000 | 1,050 |
| 8,000,000 | 8,500,000 | 1,100 |
| 8,500,000 | 9,000,000 | 1,150 |
| 9,000,000 | 9,500,000 | 1,200 |
| 9,500,000 | 10,000,000 | 1,250 |
| 10,000,000 | 11,000,000 | 1,350 |
| 11,000,000 | 12,000,000 | 1,450 |
| 12,000,000 | 13,000,000 | 1,550 |
| 13,000,000 | 14,000,000 | 1,650 |
| 14,000,000 | 15,000,000 | 1,750 |
| 15,000,000 | 16,000,000 | 1,850 |
| 16,000,000 | 17,000,000 | 1,950 |
| 17,000,000 | 18,000,000 | 2,050 |
| 18,000,000 | 19,000,000 | 2,150 |
| 19,000,000 | 20,000,000 | 2,250 |
| 20,000,000 | 25,000,000 | 2,500 |
| 25,000,000 | 30,000,000 | 3,000 |
| 30,000,000 | 35,000,000 | 3,500 |
| 35,000,000 | | 3,700 |

| RETAIL GASOLINE R.S. 47:354.1 TABLE 1.1 | | |
|---|---------------|------------------------------|
| If the Gallons Sold are: | | |
| As Much As | But Less Than | The Annual License Shall Be: |
| 0 | 55,000 | \$50 |
| 55,000 | 85,000 | 60 |
| 85,000 | 110,000 | 90 |
| 110,000 | 165,000 | 120 |
| 165,000 | 225,000 | 180 |
| 225,000 | 275,000 | 250 |
| 275,000 | 325,000 | 300 |
| 325,000 | 450,000 | 360 |
| 450,000 | 550,000 | 500 |
| 550,000 | 650,000 | 650 |
| 650,000 | 825,000 | 800 |
| 825,000 | 1,000,000 | 900 |
| 1,000,000 | 1,500,000 | 1,200 |
| 1,500,000 | 2,000,000 | 1,800 |
| 2,000,000 | 2,500,000 | 2,400 |
| 2,500,000 | 3,000,000 | 3,000 |
| 3,000,000 | 3,500,000 | 3,600 |
| 3,500,000 | 4,000,000 | 4,200 |
| 4,000,000 | 4,500,000 | 4,800 |
| 4,500,000 | 5,000,000 | 5,400 |
| 5,000,000 | 5,500,000 | 6,000 |
| 5,500,000 | | 6,200 |

| COMMISSION R.S. 47:357 TABLE 4 | | |
|---|---------------|------------------------------|
| If the Gross Annual Commissions and Brokerages are: | | |
| As Much As | But Less Than | The Annual License Shall Be: |
| \$ 0 | \$ 15,000 | \$ 50 |
| 15,000 | 20,000 | 70 |
| 20,000 | 25,000 | 90 |
| 25,000 | 30,000 | 112 |
| 30,000 | 40,000 | 137 |
| 40,000 | 50,000 | 180 |
| 50,000 | 65,000 | 225 |
| 65,000 | 80,000 | 300 |
| 80,000 | 100,000 | 360 |
| 100,000 | 125,000 | 450 |
| 125,000 | 150,000 | 600 |
| 150,000 | 175,000 | 675 |
| 175,000 | 200,000 | 750 |
| 200,000 | 250,000 | 900 |
| 250,000 | 300,000 | 1,050 |
| 300,000 | 350,000 | 1,200 |
| 350,000 | 400,000 | 1,400 |
| 400,000 | 450,000 | 1,600 |
| 450,000 | 500,000 | 1,800 |
| 500,000 | 550,000 | 2,000 |
| 550,000 | 600,000 | 2,200 |
| 600,000 | 650,000 | 2,400 |
| 650,000 | 700,000 | 2,600 |
| 700,000 | 750,000 | 2,800 |
| 750,000 | 800,000 | 3,000 |
| 800,000 | 850,000 | 3,200 |
| 850,000 | 900,000 | 3,400 |
| 900,000 | 950,000 | 3,600 |
| 950,000 | | 3,700 |

| PUBLIC UTILITIES R.S. 47:358 TABLE 5 | | |
|--------------------------------------|---------------|------------------------------|
| If the Gross Annual Receipts are: | | |
| As Much As | But Less Than | The Annual License Shall Be: |
| \$ 0 | \$ 20,000 | \$ 50 |
| 20,000 | 25,000 | 60 |
| 25,000 | 37,500 | 75 |
| 37,500 | 50,000 | 115 |
| 50,000 | 75,000 | 150 |
| 75,000 | 100,000 | 200 |
| 100,000 | 150,000 | 300 |
| 150,000 | 200,000 | 450 |
| 200,000 | 250,000 | 650 |
| 250,000 | 500,000 | 750 |
| 500,000 | 750,000 | 1,500 |
| 750,000 | 1,000,000 | 2,250 |
| 1,000,000 | 1,250,000 | 3,000 |
| 1,250,000 | 1,500,000 | 3,750 |
| 1,500,000 | 1,750,000 | 4,500 |
| 1,750,000 | 2,000,000 | 5,250 |
| 2,000,000 | 2,250,000 | 6,000 |
| 2,250,000 | 2,500,000 | 6,900 |
| 2,500,000 | | 7,500 |