

**CAMERON PARISH
APPLICATION FOR OCCUPATIONAL LICENSE**

For the Calendar Year Ending December 31, 2026_ _

Mail Remittance to: CAMERON PARISH POLICE JURY. • P.O. BOX 1280 • CAMERON, LA 70631

Owner's Name

Business Name

Mailing Address

Street & Number

City & State Zip

Physical Address

Kind of Business -----

Phone Number(s) -----

Email Address -----

APPLYING FOR LICENSE

(A separate application is to be made for every place of business and for each class of business.)

1. If business operated during entire previous year, license is based on gross sales for previous year.

(Please include previous tax form showing amount) **Previous Year Gross Sales \$** _ _ _ _ _

2. If business commenced during the previous year, give the following information: Business commenced on the _____ day of _____ ♦ 20 _____. Gross sales for the remainder of the year were \$ _____

3. If business is new and has operated for thirty days or more, show opening date here _____ and the amount of gross sales for the first thirty (30) days was -\$ ---- ♦ which, multiplied by the number of months, or major fraction thereof, remaining in the calendar year, _____ amount to \$ _____

INTEREST ON UNPAID TAXES. There shall be added to the amount of tax due, interest at the rate of Six per centum (6%) per annum from date until paid.

PENALTY FOR FAILURE TO MAKE TIMELY RETURNS: A specific penalty to be added to the tax in the amount of five per centum (5%) of the tax if the failure is for not more than thirty (30) days, with an additional five per centum (5%) for each additional thirty (30) days or fraction thereof during which the failure continues, not to exceed twenty-five per centum (25%) of the tax in the aggregate.

20 ____ \$ _____

Penalty _____

Interest _____

Total \$ _____

I Certify that the above is true and correct.

Section 1

Retail dealers in merchandise, services, and rentals.

A. For every fixed location retail dealer in merchandise, services, and rentals, including but not limited to all businesses enumerated in this Section, the license shall be based on the total business activity and shall be based on the table below:

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

A. This schedule includes but is not limited to the following businesses:

- J.) Abstractors;
- 2.) Advertising agencies;
- 3.) Ambulance services;
- 4.) Amusement parks;
- 5.) Appraisers;
- 6.) Barbershops;
- 7.) Beauty salons;
- 8.) Boats or barge carriers of freight or passengers;
- 9.) Bonding companies, surety companies or bondsmen;
- 10.) Business, professional or instructional schools;
- 11.) Cable television businesses;
- 12.) Carpet and rug cleaning businesses;
- 13.) Cold storage plants or refrigerated lockers;
- 14.) Collecting agencies;
- 15.) Commercial reporting or rating agencies;
- 16.) Credit bureau;
- 17.) Decorators;
- 18.) Detective agencies;
- 19.) Elevator repair, service, and maintenance businesses;
- 20.) Employment agencies;
- 21.) Engravers;
- 22.) Ferry boats;
- 23.) Flea market participants;
- 24.) Health or recreational clubs;
- 25.) Hospitals;
- 26.) Insurance adjusters;
- 27.) Jewelers;
- 28.) Businesses engaged in leasing, renting, or licensing the use of moveable property;
- 29.) Medical transportation services;
- 30.) Miniature golf links;
- 31.) Motor vehicle carriers of freight or passengers;
- 32.) Motor vehicle rentals;
- 33.) Motor vehicle repair and repainting shops;
- 34.) Motor vehicle storage businesses;
- 35.) Operators of coin vending and weighing machines;
- 36.) Operation of office buildings;
- 37.) Packing houses for meats and fish;
- 38.) Parking lots;
- 39.) Photographers;
- 40.) Railroad carriers of freight or passengers;
- 41.) Repair businesses;

- 44.) Retail dealers in merchandise;
- 45.) Retail dealers in motor vehicles;
- 46.) Service businesses;
- 47.) Sign painting;
- 48.) Skating rinks;
- 49.) Steam cleaning, steam dying, or steam pressing businesses;
- 50.) Steam or electric laundering businesses;
- 51.) Storage businesses;
- 52.) Storage rooms or landings;
- 53.) Taxicab service;
- 54.) Theaters;
- 55.) Tourist camps;
- 56.) Towboat or tugboat businesses;
- 57.) Trackless trolleys or buses;
- 58.) Transportation businesses;
- 59.) Travel agencies;
- 60.) Trucking businesses;
- 61.) Undertakers and funeral directors;
- 62.) Warehouses;
- 63.) Washaterias or laundromats;
- 64.) Watchmen agencies;
- 65.) Wholesale and retail dealers in mobile home sales, rentals, and mobile home repairs; and
- 66.) Wreckers and tow truck services.
- 42.) Restaurants, coffee houses, or other eating establishments;
- 43.) Retail dealers in boats;

B. For every dealer in merchandise, service, and rentals not otherwise provided for by this Chapter or by special laws whether conducted as a principal, agent, or commission, or otherwise, the license tax shall be based on the amount of gross sales and receipts, at the rate set above. After a business has operated for at least one full calendar year, if the annual gross sales and receipts for the previous year are less than two thousand five hundred dollars, no license tax shall be due under this section for the current year.

C. (1) For every pawnbroker, or person keeping a loan office and engaged in lending money on articles pawned or pledged and for each and every money broker, money lender, or person lending money on, or purchasing time, wages, or salaries of laborers, clerks, or other wage earners or other person, whether the same be earned or unearned, and whether the business is conducted in an office or otherwise, the license tax shall be based on the amount of gross sales and receipts from any retail sales plus the amount of loans made by the business. However the minimum license tax paid by pawnbrokers licensed under the provisions of this Subsection shall be three hundred dollars.

(2) The "amount of loans made", for the purposes of this Subsection, shall mean the total of all amounts of funds or goods advanced to borrowers and the amounts paid for notes or other similar evidences of indebtedness purchased or otherwise acquired from others.

(3) In the case of a new business, the basis for the first year's license shall be provided for in R.S. 47:344 and 348 of this Chapter, except that the "amount of the loans made" shall be substituted for "gross revenue".

(4) Notwithstanding the provisions of Subsection B. the maximum license tax paid by dealers in mobile home sales, rentals, or mobile home repairs licensed under the provisions of this Section shall be eight hundred dollars.

Section 2

Wholesale dealers in merchandise, service and rentals; retail dealers to institutional consumers; shipbuilders; and contractors.

A. For every fixed location wholesale dealer in merchandise, service and rentals, retail dealers to institutional consumers, shipbuilders, and contractors, including but not limited to all businesses enumerated in this Section, the license shall be based on the total business activity and the amount of said license shall be as shown in the following table:

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

Section 5 Public utilities.

A. For carrying on each business of gas light, heat, or power; electric light, heat, or power; waterworks; and for each telephone, telegraph, or express business, the license shall be based on gross annual revenue from all business activities as shown in the following table:

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	250
2,000,000	2,250,000	6,000
2,250,000	2,500,000	6,900
2,500,000		7,500

A. A person engaged in the business of selling electricity or gas in more than one municipality shall be deemed to have a place of business or business location in each such municipality and a license tax imposed by any municipality on such person shall be based on gross annual revenue derived by such person from the territorial jurisdiction of the taxing municipality only.

B. A person engaged in the business of providing local exchange telephone service in more than one municipality or parish shall be deemed to have but one

place of business or business location in each such municipality or parish and a license tax imposed by any municipality or parish on such person shall be based on gross annual revenue derived by such person from the territorial jurisdiction of the taxing municipality or parish only.

Section 6 Businesses where licenses are based on flat fees.

Retail or Wholesale Dealers of Motor Vehicles and Boats	Maximum license fee shall be computed on gross sales of motor vehicles, boats, parts, accessories and repair services not to exceed \$700,000.
Retail Dealers of Building Materials	Maximum license fee - \$6,200.
Retail Sale of Wine and Liquor	Retail dealers holding a Class A or Class B liquor permit shall be entitled to, upon request, a deduction of 20% of actual gross sales in determining the amount of license tax.
Petroleum Tax	Retailers of gasoline are allowed a deduction for excise taxes paid on the purchase of gasoline, motor fuels, and lubricating oils.
Pawnbrokers	Table 1 - Minimum fee - \$300. The license tax shall be based on the amount of gross sales and receipts from any retail sales, plus the amount of loans made by the business.

Adopted 0111 Appm.,ed 111(1 6, 2010

Section 7 Retail dealers in gasoline and motor fuel

For every fixed location, retail dealer in gasoline or other motor fuel, the tax shall be computed based on the amount of gallons of gasoline or motor fuel sold using the following table and the amount of gross sales of merchandise, services, and rental is using the table in R.S. 47:354 - Retail dealers in merchandise, services, and rentals. The maximum sum of the tax using the two tables shall not exceed \$6,200.

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

354.1. Retail dealers in gasoline and motor fuel.

Investment Banking	\$500
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Peddlers and Itinerant Vendors	\$200
Itinerant Vendors - Farm and Seafood Products	\$100
Mechanical or Electronic Amusement Machines or Devices	\$20
Electronic Pinball Machine, Flipper Machine or Video Game	\$50
Mobile Home Sales, Rentals and Repairs - Maximum License Tax	\$800
Circuses, Concerts, Carnivals, Professional Sports, Special Events	\$250
Nursing Homes (two separate licenses required)	1/3 of Gross Receipts (See Table 1), plus \$2/room
Hotel, Motels, Rooming and Boarding Houses	\$2/room
Professionals and All Other Businesses	For all businesses not otherwise covered by or specifically exempted by ordinance, the license shall be one-tenth of one percent (.1%) of the annual gross receipts with a minimum tax of \$50 and a maximum tax of \$2,000.

Special Instructions

Real Estate Brokers	Maximum License Fee - \$2,200.
Contractors	All contractors, cost plus or lump-sum shall pay a license fee not to exceed \$750.

	4,000,000	5,000,000	1,250	30,000,000	35,000,000	3,500
	5,000,000	5,500,000	1,800	35,000,000		3,700
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			

- B. (I) This schedule includes but is not limited to the following businesses:
Wholesale dealers in merchandise, service, and/or rental; retail or whole sale dealers in building materials; retail dealers to farmers or institutions; ship builders; contractors, both lump sum and cost plus; and businesses engaged in renting, leasing, or licensing of immovable property.
(2) The maximum license tax paid by a retail dealer of building materials

shall not exceed six thousand two hundred dollars. After a business has operated	If the Gross Commission and Brokerage	The Annual	
	Section for the current year.	Are As Much As:	But Less Than:
		0	15,000
		15,000	20,000

Section 3
Business of lending or of dealing with other liens.

ed for at least one full calendar year, if the annual gross sales and receipts for the previous year are less than two thousand five hundred dollars, no license tax shall be due under this

- A. The "amount of loans made", for the purposes of this Section, shall mean the total of all amounts of funds or goods advanced to borrowers and the amounts paid for notes or other similar evidences of indebtedness purchased or otherwise acquired from others.
B. In the case of a new business, the basis for the first year's license shall be proved for in R.S. 47:344 and R.S. 47:348 of this Chapter, except that the "amount of the loans made" shall be substituted for "gross revenue".

Section 4
Brokerage and commission agents.

- A. For every factorage, commission, or brokerage business; dealers in stocks or bonds as principal; stocks, bonds, or cotton factors, commission or brokerage businesses, whether or not the principal or party solicited is within or without the state, including but not limited to all businesses enumerated in this Section, the license shall be based on gross annual commissions and brokerages earned on sales and purchases. The amount of the license shall be as shown in the table below and shall be subject to applicable deductions.

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

A. For every person, firm, corporation, or association of persons engaged in the business of purchasing, selling, trading in, or lending on unsecured notes or on notes secured by chattel mortgages, or other statutory liens, being commonly known as finance or securities companies, a license based on the amount of loans made by the business shall be required. The license shall be based on the amount of loans made by the business and the amount of said license shall be as shown in the following table.

If the Amount of Loans Are As Much As:	But Less Than:	The Annual License Shall Be:			
0	250,000	50	300,000	350,000	1,200
250,000	500,000	100	350,000	400,000	1,400
500,000	750,000	150	400,000	450,000	1,600
750,000	1,000,000	200	450,000	500,000	1,800
1,000,000	1,250,000	250	500,000	550,000	2,000
1,250,000	1,500,000	300	550,000	600,000	2,200
1,500,000	1,750,000	350	600,000	650,000	2,400
1,750,000	2,000,000	400	650,000	700,000	2,600
2,000,000	2,250,000	450	700,000	750,000	2,800
2,250,000	2,500,000	500	750,000	800,000	3,000
2,500,000	3,000,000	550	800,000	850,000	3,200
3,000,000	3,500,000	600	850,000	900,000	3,400
3,500,000	4,000,000	650	900,000	950,000	3,600
			950,000		3,700
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			

- A. This schedule includes, but is not limited to:
- 1.) Brokerage in money, produce, or sugar.
 - 2.) Cotton compresses businesses.
 - 3.) Cotton factor and commission businesses.
 - 4.) Cotton future brokerages.
 - 5.) Cotton pickeries.
 - 6.) Distillers of alcohol.
 - 7.) Grain and product commission houses.
 - 8.) Businesses engaged in leasing, renting, or licensing the use of immovable property.
 - 9.) Livestock auctions.
 - 10.) Manufacturer's agents.
 - 11.) Operators of office buildings.
 - 12.) Owners or lessees of toll bridges or ferries.
 - 13.) Real estate brokers.
 - 14.) Slaughter houses.
 - 15.) Steamboat or steamship agencies.
 - 16.) Stock or bonds brokerages.
 - 17.) Sugar factories.

18,000,000	19,000,000	2,150	For carrying on each business of dealing in or buying and selling stocks or bonds, as principal, the license shall be based on gross annual profits; however, where no gross annual profit is realized, the minimum tax under the above schedule shall be paid.
19,000,000	20,000,000	2,250	
20,000,000	25,000,000	2,500	
25,000,000	30,000,000	3,000	