



## City of Minden

### Minden, Louisiana

## Occupational License Fee Schedule

Thank you for doing business in the City of Minden!

All businesses operating in the city limits of Minden, Louisiana must purchase an annual Occupational License prior to the commencement of business.

### How to file:

To remit payment: Complete the occupational license application. This form can be completed entirely and must be mailed or turned in at Minden City Hall.

### Important facts to know when completing your occupational license:

**License Due Date:** Renew annually on January 1st

**License Delinquent Date:** All licenses (except temporary and alcohol) are considered delinquent on March 1st

**License Expiration:** All licenses (except temporary Licenses) expire December 31<sup>st</sup>

To prevent the delay in the issuance of a license, please note the following:

Gross - based schedules must report gross receipts for the previous year.

Unit - based schedules must provide the number of units.

Schedules that indicate certification is required must have a copy of the certification submitted with the application.



## **Taxation & Revenue**

### **City of Minden, Louisiana**

All business owners who are renewing or opening a new business must follow the steps provided below:

- If a new business, apply for a Certificate of Occupancy with the Building & Inspections Department located at 520 Broadway Street. This department will provide you with an application. Inspection of your company will be scheduled. Once your final inspection is finished you will receive your Certificate of Occupancy. Upon the final inspection you will need to pick up the cleared Certificate of Occupancy.
- If you are going to sell or serve food you will Health Department which you will provide when applying for your Occupational need a health inspection report from the License.
  - If applicable, please contact the Webster Parish Sales Tax Commission Office (318-377-8948) to register your business prior to obtaining your Occupational License with the City of Minden. Any documentation provided by the Sales Tax Office are to be provided to City of Minden when applying for your Occupational License.
- Proceed to Minden City Hall with all documentations you have been provided to obtain an application for your occupational license.
- All payments must be made to “City of Minden” by form of check or money order. We also accept card payments (excluding AMEX) and cash.

If you need further assistance, please contact the following email address:  
[permits@mindenusa.com](mailto:permits@mindenusa.com)

| Internal No. | Type  | Classification/Business Description   | Calculation Information<br>see Schedule/Table |
|--------------|-------|---|---|
| 1.00         | Gross | Abstractors   | 1   |
| 2.00         | Gross | Abstractors and title company   | 1   |
| 327.00       | Gross | Academy of music  | 1   |
| 258.00       | Gross | Accountant  | B   |
| 328.00       | Gross | Admissions/cover fees   | 1   |
| 3.00         | Gross | Advertising agency  | 1   |
| 329.00       | Gross | Advisory service  | 1   |
| 278.00       | Units | Air hockey table<br><b>Must provide number of hockey tables</b>   | \$20 per hockey table                         |
| 4.00         | Gross | Air transportation  | 1   |
| 330.00       | Gross | Aircraft dealers – retail   | 1   |
| 207.00       | Gross | Aircraft dealers – wholesale  | 2   |
| 5.00         | Gross | Ambulance service   | 1   |
| 279.00       | Units | Amusement device – mechanical - electronic pinball machine, flipper machine, or video game<br><b>Must provide number of devices</b> | \$50 per device                               |
| 280.00       | Units | Amusement device – mechanical other<br><b>Must provide number of devices</b>  | \$20 per device                               |
| 6.00         | Gross | Amusement hall  | 1   |
| 7.00         | Gross | Amusement park  | 1   |
| 8.00         | Gross | Answering service   | 1   |
| 281.00       | Flat  | Antique show  | \$250   |
| 9.00         | Gross | Appraiser   | 1   |
| 10.00        | Gross | Archery range   | 1   |
| 259.00       | Gross | Architect   | B   |
| 11.00        | Gross | Arena   | 1   |
| 12.00        | Gross | Armored car service   | 1   |
| 282.00       | Flat  | Arts and crafts fair  | \$250   |
| 260.00       | Gross | Attorney at law   | B   |
| 13.00        | Gross | Auction barn  | 1   |
| 235.00       | Gross | Auctioneer  | 4   |
| 332.00       | Gross | Auditing bills / invoices   | 1   |
| 14.00        | Gross | Auto auction  | 1   |
| 333.00       | Gross | Auto club   | 1   |
| 15.00        | Gross | Auto for hire   | 1   |

| Internal No. | Type  | Classification/Business Description  | Calculation Information see Schedule/Table |
|--------------|-------|--|--|
| 16.00        | Gross | Auto title service   | 1  |
| 261.00       | Gross | Bacteriologist   | B  |
| 17.00        | Gross | Bail bondsmen  | 1  |
| 18.00        | Gross | Barbershop   | 1  |
| 19.00        | Gross | Barge carrier - freight  | 1  |
| 20.00        | Gross | Barge carrier - passengers   | 1  |
| 283.00       | Flat  | Baseball - professional  | \$1,000                                    |
| 21.00        | Gross | Baseball park  | 1  |
| 22.00        | Gross | Bath house   | 1  |
| 23.00        | Gross | Beauty salon   | 1  |
| 334.00       | Gross | Beauty school  | 1  |
| 284.00       | Units | Bed and breakfast - per room<br>Must also purchase retail license under code 285.00 if needed<br>Must provide number of sleeping rooms | \$2.00 for each sleeping room              |
| 285.00       | Gross | Bed and breakfast - retail license<br>Must also purchase per room license under code 284.00  | 1  |
| 337.00       | Gross | Bill paying service  | 1  |
| 336.00       | Gross | Billiard / pool table (rental by hour)   | 1  |
| 335.00       | Gross | Billboard  | 1  |
| 286.00       | Units | Billiard table<br>Must provide number of tables  | \$20 per table                             |
| 24.00        | Gross | Billing agency   | 1  |
| 338.00       | Units | Blood pressure monitors<br>Must provide number of monitors   | \$20 per monitor                           |
| 339.00       | Gross | Blue prints (sales)  | 1  |
| 287.00       | Units | Boarding house - per room<br>Must also purchase retail license under code 288.00 if needed<br>Must provide number of sleeping rooms    | \$2.00 for each sleeping room              |
| 288.00       | Gross | Boarding house - retail license<br>Must also purchase per room license under code 287.00   | 1  |
| 25.00        | Gross | Boat carrier - freight   | 1  |
| 26.00        | Gross | Boat carrier - passengers  | 1  |
| 27.00        | Gross | Boat dealer<br>Maximum License \$800.00.   | 1  |
| 28.00        | Gross | Boat landing   | 1  |
| 29.00        | Gross | Boat launching   | 1  |
| 30.00        | Gross | Boat marina  | 1  |
| 31.00        | Gross | Boats - retail   | 1  |
| 32.00        | Gross | Body piercing  | 1  |

| Internal No. | Type  | Classification/Business Description                                       | Calculation Information see Schedule/Table |
|--------------|-------|---|--|
| 33.00        | Gross | Bonding company   | 1  |
| 34.00        | Gross | Bondsman  | 1  |
| 340.00       | Gross | Book binder   | 1  |
| 341.00       | Gross | Booking agency  | 1  |
| 35.00        | Gross | Bowling alley   | 1  |
| 289.00       | Units | Bowling games – mechanical<br><b>Must provide number of machines</b>      | \$20 per machine                           |
| 344.00       | Flat  | Building material dealer – peddler  | \$200.00                                   |
| 343.00       | Gross | Building material dealer - retail   | 1  |
| 208.00       | Gross | Building material dealer - wholesale<br><b>Maximum License \$6,200.00</b> | 2  |
| 36.00        | Gross | Bus line  | 1  |
| 37.00        | Gross | Business, professional, or instructional schools                          | 1  |
| 38.00        | Gross | Cable television business   | 1  |
| 39.00        | Gross | Campground  | 1  |
| 40.00        | Gross | Car wash  | 1  |
| 290.00       | Flat  | Carnival  | \$250                                      |
| 41.00        | Gross | Carpet cleaning business  | 1  |
| 42.00        | Gross | Catering service  | 1  |
| 248.00       | Gross | Cellular telephone  | 5  |
| 345.00       | Gross | Cellular telephone service provider (local exchange)                      | 5  |
| 43.00        | Gross | Cemetery  | 1  |

How to calculate the chain store license due:

Each operator must report their total number of stores wherever located.

Find the range based on your total stores located wherever.

Then report the number of stores located in the City of Minden, LA.

Based on the range above then calculate the number of stores located in Minden by the fee indicated.

Example: An operator who has 36 stores located wherever, 2 of which are located in Minden, would owe \$40.00 for their chain store license.

**Must provide number of stores.**

|        |       |   |                           |
|--------|-------|---|---------------------------|
| 331.00 | Units | Chain store - Not more than 10 stores                     | \$10.00 per store in city |
| 331.01 | Units | Chain store - More than 10, but not more than 35 stores   | \$15.00 per store in city |
| 331.02 | Units | Chain store - More than 35, but not more than 50 stores   | \$20.00 per store in city |
| 331.03 | Units | Chain store - More than 50, but not more than 75 stores   | \$25.00 per store in city |
| 331.04 | Units | Chain store - More than 75, but not more than 100 stores  | \$30.00 per store in city |
| 331.05 | Units | Chain store - More than 100, but not more than 125 stores | \$50.00 per store in city |

| Internal No. | Type  | Classification/Business Description   | Calculation Information see Schedule/Table |
|--------------|-------|---|--|
| 331.06       | Units | Chain store - More than 125, but not more than 150 stores   | \$100.00 per store in city                 |
| 331.07       | Units | Chain store - More than 150, but not more than 175 stores   | \$150.00 per store in city                 |
| 331.08       | Units | Chain store - More than 175, but not more than 200 stores   | \$200.00 per store in city                 |
| 331.09       | Units | Chain store - More than 200, but not more than 225 stores   | \$250.00 per store in city                 |
| 331.10       | Units | Chain store - More than 225, but not more than 250 stores   | \$300.00 per store in city                 |
| 331.11       | Units | Chain store - More than 250, but not more than 275 stores   | \$350.00 per store in city                 |
| 331.12       | Units | Chain store - More than 275, but not more than 300 stores   | \$400.00 per store in city                 |
| 331.13       | Units | Chain store - More than 300, but not more than 400 stores   | \$450.00 per store in city                 |
| 331.14       | Units | Chain store - More than 400, but not more than 500 stores   | \$500.00 per store in city                 |
| 331.15       | Units | Chain store - More than 500 stores  | \$550.00 per store in city                 |
| 346.00       | Gross | Charter bus service   | 1  |
| 347.00       | Gross | Charter fishing / guide service   | 1  |
| 262.00       | Gross | Chemical engineer   | B  |
| 263.00       | Gross | Chemist   | B  |
| 44.00        | Gross | Child care service  | 1  |
| 264.00       | Gross | Chiropracist  | B  |
| 45.00        | Gross | Cigarette vending machines  | 1  |
| 291.00       | Flat  | Circus  | \$250                                      |
| 265.00       | Gross | Civil engineer  | B  |
| 348.00       | Units | Claw machine<br>Must provide number of machines   | \$20 per machine                           |
| 46.00        | Gross | Cleaning service  | 1  |
| 47.00        | Gross | Clothing store  | 1  |
| 48.00        | Gross | Coffee house  | 1  |
| 349.00       | Gross | Coin counting kiosk   | 1  |
| 292.00       | Units | Coin - operated amusement device - electronic pinball machine, flipper machine, or video game<br>Must provide number of devices | \$50 per device                            |
| 293.00       | Units | Coin - operated amusement device other<br>Must provide number of devices  | \$20 per device                            |
| 49.00        | Gross | Coin - operated laundry   | 1  |
| 350.00       | Units | Coin - operated TV<br>Must provide number of televisions  | \$20 per TV                                |
| 50.00        | Gross | Cold storage plant  | 1  |
| 51.00        | Gross | Collection agency (non – commission basis. For commission-basis, see 351.00)  | 1  |
| 351.00       | Gross | Collection agency (commission – basis. For non- commission basis, see 51.00)  | 4  |

| Internal No. | Type  | Classification/Business Description     | Calculation Information see Schedule/Table |
|--------------|-------|---|--|
| 53.00        | Gross | Commercial reporting or rating agencies | 1  |
| 352.00       | Gross | Commercial artist                       | 1  |
| 353.00       | Gross | Commission broker                       | 4  |
| 52.00        | Gross | Common carrier                          | 1  |
| 54.00        | Gross | Computer sales / service                | 1  |
| 294.00       | Flat  | Concert                                 | \$250                                      |
| 55.00        | Gross | Concession                              | 1  |
| 354.00       | Gross | Consultant                              | 1  |
| 355.00       | Gross | Consumer psychologist                   | B  |
| 356.00       | Gross | Consumer service                        | 1  |
| 209.00       | Gross | Contractor<br>Maximum License \$750.00  | 2  |
| 357.00       | Gross | Convention promotion consultant         | 1  |
| 56.00        | Gross | Copy service                            | 1  |
| 358.00       | Gross | Copy systems                            | 1  |
| 359.00       | Gross | Cotton commissions                      | 4  |
| 236.00       | Gross | Cotton compress business                | 4  |
| 237.00       | Gross | Cotton factor business                  | 4  |
| 238.00       | Gross | Cotton future brokerage                 | 4  |
| 246.00       | Gross | Cotton pickeries                        | 4  |
| 266.00       | Gross | Counseling service                      | B  |
| 360.00       | Gross | Court reporter                          | 1  |
| 57.00        | Gross | Crating service                         | 1  |
| 58.00        | Gross | Credit bureau                           | 1  |
| 361.00       | Gross | Crop dusting                            | 1  |
| 59.00        | Gross | Custodial service                       | 1  |
| 60.00        | Gross | Dance hall                              | 1  |
| 61.00        | Gross | Day care center                         | 1  |
| 362.00       | Gross | Dealer in stocks and bonds              | 4  |
| 363.00       | Gross | Debt adjuster                           | 1  |
| 62.00        | Gross | Decorator                               | 1  |
| 63.00        | Gross | Deep sea salvage                        | 1  |
| 64.00        | Gross | Delivery service                        | 1  |

| Internal No. | Type  | Classification/Business Description                                      | Calculation Information see Schedule/Table |
|--------------|-------|--|--|
| 267.00       | Gross | Dentist  | B  |
| 65.00        | Gross | Detective agency   | 1  |
| 364.00       | Gross | Developer (property / real estate)                                       | B  |
| 365.00       | Gross | Directional drilling service   | 1  |
| 66.00        | Gross | Dispatcher   | 1  |
| 369.00       | Gross | Distributor of electricity   | 5  |
| 370.00       | Gross | Distributor of gas   | 5  |
| 371.00       | Gross | Distributor of water   | 5  |
| 367.00       | Gross | Distributor / light heat or power  | 5  |
| 268.00       | Gross | Doctor   | B  |
| 372.00       | Gross | Document examiner  | 1  |
| 67.00        | Gross | Dog grooming   | 1  |
| 68.00        | Gross | Dog kennel   | 1  |
| 69.00        | Gross | Dog training   | 1  |
| 373.00       | Units | Domino tables<br>Must provide number of tables                           | \$20 per Table                             |
| 70.00        | Gross | Drag strip   | 1  |
| 374.00       | Gross | Draying  | 1  |
| 210.00       | Gross | Drilling service   | 2  |
| 375.00       | Gross | Driving range (golf)   | 1  |
| 71.00        | Gross | Driving school   | 1  |
| 366.00       | Gross | Driving service  | 1  |
| 376.00       | Gross | Drug store / pharmacy  | A  |
| 72.00        | Gross | Dry cleaner  | 1  |
| 73.00        | Gross | Dyeing   | 1  |
| 74.00        | Gross | Eating establishment (Fixed location)                                    | 1  |
| 377.00       | Flat  | Eating establishment (No fixed location)                                 | \$200.00                                   |
| 378.00       | Units | Electric phonograph (juke box)<br>Must provide number of machines        | \$20 per machine                           |
| 251.00       | Gross | Electric utility   | 5  |
| 269.00       | Gross | Electrical engineer  | B  |
| 379.00       | Units | Electronic dart board (coin - operated)<br>Must provide number of boards | \$20 per board                             |
| 381.00       | Units | Electronic video bingo<br>Must provide number of machines                | \$50 per machine                           |

| Internal No. | Type  | Classification/Business Description   | Calculation Information see Schedule/Table |
|--------------|-------|---|--|
| 455.00       | Units | Electronic video device<br><b>Must provide number of machines</b>   | \$50 per machine                           |
| 382.00       | Units | Electronic video game<br><b>Must provide number of machines</b>   | \$50 per machine                           |
| 393.00       | Units | Electronic video golf<br><b>Must provide number of machines</b>   | \$50 per machine                           |
| 380.00       | Units | Electronic video poker<br><b>Must provide number of machines</b>  | \$50 per machine                           |
| 75.00        | Gross | Electroplating service  | 1  |
| 76.00        | Gross | Elevator repair business  | 1  |
| 77.00        | Gross | Elevator service business   | 1  |
| 383.00       | Gross | Embroidery service  | 1  |
| 384.00       | Gross | Employee screening  | 1  |
| 78.00        | Gross | Employment agency   | 1  |
| 270.00       | Gross | Engineer  | B  |
| 79.00        | Gross | Engraver  | 1  |
| 80.00        | Gross | Escort service  | 1  |
| 81.00        | Gross | Exhibition show   | 1  |
| 385.00       | Units | Ferris wheel (kiddie ride)<br><b>Must provide number of machines</b>  | \$20 per machine                           |
| 82.00        | Gross | Ferry boat  | 1  |
| 386.00       | Gross | Figure salon  | 1  |
| 83.00        | Gross | Film developing   | 1  |
| 387.00       | Gross | Film production   | 1  |
| 252.00       | Gross | Finance company   | 3  |
| 389.00       | Gross | Financial management (commission - based)   | 4  |
| 388.00       | Gross | Financial management (fee - based)  | 1  |
| 390.00       | Gross | Finger printing and IDs   | 1  |
| 475.00       | Flat  | Fireworks Stand - <b>Tent Permit Required- Applicant must obtain a tent permit from the city inspector if they are actually using a tent.</b> This license is valid for one year. | \$100                                      |
| 84.00        | Gross | Firing range  | 1  |
| 85.00        | Gross | Flea market participant   | 1  |
| 295.00       | Units | Foosball table<br><b>Must provide number of tables</b>  | \$20 per table                             |
| 296.00       | Flat  | Football - professional   | \$1,000                                    |
| 86.00        | Gross | Fortune teller  | 1  |
| 87.00        | Gross | Freezer locker  | 1  |
| 88.00        | Gross | Freight transportation  | 1  |

| Internal No. | Type  | Classification/Business Description  | Calculation Information see Schedule/Table |
|--------------|-------|--|--|
| 89.00        | Gross | Funeral director   | 1  |
| 90.00        | Gross | Garage   | 1  |
| 91.00        | Gross | Garbage collection   | 1  |
| 92.00        | Gross | Gardening service  | 1  |
| 391.00       | Gross | Geological service   | 1  |
| 392.00       | Gross | Go cart course   | 1  |
| 93.00        | Gross | Golf course  | 1  |
| 94.00        | Gross | Golf practice range  | 1  |
| 239.00       | Gross | Grain commission house   | 4  |
| 211.00       | Gross | Grain elevator   | 2  |
| 297.00       | Units | Grip test machine<br>Must provide number of machines   | \$20 per machine                           |
| 95.00        | Gross | Grocery store  | 1  |
| 298.00       | Flat  | Gun show   | \$250                                      |
| 394.00       | Gross | Hauling  | 1  |
| 299.00       | Flat  | Hawker   | \$200                                      |
| 96.00        | Gross | Health club  | 1  |
| 212.00       | Gross | Heavy equipment dealer   | 2  |
| 395.00       | Gross | Hi slide   | 1  |
| 97.00        | Gross | Home health service  | 1  |
| 396.00       | Flat  | Horse show   | \$250                                      |
| 98.00        | Gross | Hospital (for profit)  | 1  |
| 300.00       | Units | Hotel - per room license<br>Must also purchase retail license under code 301.00 if needed<br>Must provide number of sleeping rooms | \$2.00 for each sleeping room              |
| 301.00       | Gross | Hotel - retail license<br>Must also purchase per room license under code 300.00.   | 1  |
| 213.00       | Gross | House moving   | 2  |
| 399.00       | Gross | Hypnotism  | 1  |
| 456.00       | Gross | Information service  | 1  |
| 457.00       | Gross | Inspection & testing   | 1  |
| 458.00       | Gross | Instructional school   | 1  |
| 99.00        | Gross | Insurance adjuster   | 1  |
| 459.00       | Gross | Inventory service  | 1  |
| 460.00       | Flat  | Investment banking   | \$500.00                                   |

| Internal No. | Type  | Classification/Business Description                 | Calculation Information see Schedule/Table |
|--------------|-------|---|--|
| 461.00       | Gross | Investment counseling                               | 1  |
| 462.00       | Gross | Irrigation company                                  | 1  |
| 302.00       | Flat  | Itinerant vendor                                    | \$200                                      |
| 303.00       | Flat  | Itinerant vendor - seafood/produce                  | \$100                                      |
| 100.00       | Gross | Janitorial service                                  | 1  |
| 101.00       | Gross | Jeweler   | 1  |
| 102.00       | Gross | Jewelry store                                       | 1  |
| 304.00       | Units | Juke box<br>Must provide number of juke boxes       | \$20 per juke box                          |
| 103.00       | Gross | Junkyard  | 1  |
| 463.00       | Gross | K - 9 training for dogs                             | 1  |
| 305.00       | Units | Kiddie rides<br>Must provide number of kiddie rides | \$20 per kiddie rides                      |
| 104.00       | Gross | Laboratory  | 1  |
| 105.00       | Gross | Landscaping service                                 | 1  |
| 106.00       | Gross | Laundromat  | 1  |
| 107.00       | Gross | Laundry   | 1  |
| 108.00       | Gross | Lawn service  | 1  |
| 214.00       | Gross | Leasing immovable property                          | 2  |
| 109.00       | Gross | Leasing movable property                            | 1  |
| 464.00       | Gross | Letter service                                      | 1  |
| 110.00       | Gross | Limousine service                                   | 1  |
| 271.00       | Gross | Lithographer  | B  |
| 240.00       | Gross | Livestock auction house                             | 4  |
| 241.00       | Gross | Livestock auctions                                  | 4  |
| 242.00       | Gross | Lumber broker                                       | 4  |
| 465.00       | Gross | Lump Sum contractor                                 | 2  |
| 111.00       | Gross | Maid service  | 1  |
| 112.00       | Gross | Mailing room  | 1  |
| 113.00       | Gross | Mailing/packaging business                          | 1  |
| 467.00       | Gross | Management control (commission - based)             | 4  |
| 466.00       | Gross | Management Control (fee - based)                    | 1  |
| 114.00       | Gross | Management training school                          | 1  |
| 243.00       | Gross | Manufacturers agent                                 | 4  |

| Internal No. | Type  | Classification/Business Description  | Calculation Information see Schedule/Table |
|--------------|-------|--|--|
| 468.00       | Gross | Marine surveyor  | 1  |
| 115.00       | Gross | Massage service  | 1  |
| 272.00       | Gross | Mechanical engineer  | B  |
| 469.00       | Units | Mechanical hobby horse ride<br><b>Must provide number of machines</b>  | \$20 per machine                           |
| 470.00       | Units | Mechanical ride (kiddie)<br><b>Must provide number of machines</b>   | \$20 per machine                           |
| 116.00       | Gross | Medical transportation service   | 1  |
| 471.00       | Flat  | Menagerie  | \$250.00                                   |
| 244.00       | Gross | Merchandise broker   | 4  |
| 306.00       | Units | Merry - go – round<br><b>Must provide number of merry-go-rounds</b>  | \$20 per merry go round                    |
| 117.00       | Gross | Messenger service  | 1  |
| 400.00       | Gross | Midwife  | B  |
| 118.00       | Gross | Miniature golf link  | 1  |
| 119.00       | Gross | Mobile home dealer – retail<br><b>Maximum License \$800.00</b>   | 1  |
| 120.00       | Gross | Mobile home dealer - wholesale<br><b>Maximum License \$800.00</b>  | 1  |
| 121.00       | Gross | Mobile home park<br><b>Maximum License \$800.00</b>  | 1  |
| 122.00       | Gross | Mobile home rental<br><b>Maximum License \$800.00</b>  | 1  |
| 123.00       | Gross | Mobile home repairs<br><b>Maximum License \$800.00</b>   | 1  |
| 249.00       | Gross | Mobile phone   | 5  |
| 401.00       | Gross | Mobile phone (local telephone exchange service)  | 5  |
| 124.00       | Gross | Modeling agency  | 1  |
| 402.00       | Gross | Money Broker   | 4  |
| 403.00       | Gross | Monitoring Service   | 1  |
| 125.00       | Gross | Monogramming   | 1  |
| 225.00       | Gross | Mortgage broker  | 4  |
| 224.00       | Gross | Mortgage company   | 3  |
| 307.00       | Units | Motel - per room license<br><b>Must also purchase retail license under code 308.00 if needed</b><br><b>Must provide number of sleeping rooms</b> | \$2.00 for each sleeping room              |
| 308.00       | Gross | Motel - retail license<br><b>Must also purchase per room license under code 307.00.</b>  | 1  |
| 126.00       | Gross | Motor freight line   | 1  |
| 127.00       | Gross | Motor vehicle carrier - freight  | 1  |
| 128.00       | Gross | Motor vehicle carrier - passengers   | 1  |

| Internal No. | Type  | Classification/Business Description   | Calculation Information see Schedule/Table                     |
|--------------|-------|---|--|
| 129.00       | Gross | Motor vehicle dealer - retail<br>Maximum License \$800.00   | 1  |
| 215.00       | Gross | Motor vehicle dealer - wholesale<br>Maximum License \$250.00  | 2  |
| 130.00       | Gross | Motor vehicle rentals   | 1  |
| 131.00       | Gross | Motor vehicle repainting shop   | 1  |
| 132.00       | Gross | Motor vehicle repair shop   | 1  |
| 133.00       | Gross | Motor vehicle storage business  | 1  |
| 134.00       | Gross | Movie theater   | 1  |
| 404.00       | Gross | Moving & storage  | 1  |
| 135.00       | Gross | Moving business   | 1  |
| 405.00       | Flat  | Museum (for profit)   | \$250  |
| 136.00       | Gross | Music school  | 1  |
| 250.00       | Gross | Natural gas utility   | 5  |
| 137.00       | Gross | Newspaper clipping service  | 1  |
| 138.00       | Gross | Nurse's registry  | 1  |
| 324.00       | Units | Nursing home - per room license<br>Must also purchase Nursing Home - gross license code 323.00<br>Must provide number of sleeping rooms | \$2.00 for each sleeping room plus amount based on total gross |
| 323.00       | Gross | Nursing home - gross –<br>Must also purchase Nursing Home per room license code 324.00  | 1  |
| 273.00       | Gross | Oculist   | B  |
| 406.00       | Gross | Office building rental  | 1  |
| 226.00       | Gross | Oil and gas lease broker  | 4  |
| 407.00       | Gross | Oil field service   | 1  |
| 216.00       | Gross | Oil well service  | 2  |
| 408.00       | Gross | Opera house   | 1  |
| 139.00       | Gross | Operation of office building  | 1  |
| 140.00       | Gross | Operator of coin vending machine  | 1  |
| 409.00       | Gross | Operator of office building (commission - based)  | 4  |
| 274.00       | Gross | Osteopath   | B  |
| 247.00       | Gross | Owners or lessees of toll bridges or ferries  | 4  |
| 141.00       | Gross | Packing house for meat or fish  | 1  |
| 142.00       | Gross | Packing service   | 1  |
| 143.00       | Gross | Palm reading, psychic, etc.   | 1  |
| 410.00       | Gross | Parcel keeping room   | 1  |

| Internal No. | Type  | Classification/Business Description  | Calculation Information see Schedule/Table |
|--------------|-------|--|--|
| 144.00       | Gross | Parking lot  | 1  |
| 411.00       | Gross | Patrol / security service  | 1  |
| 145.00       | Gross | Pawn brokers   | \$300                                      |
| 309.00       | Flat  | Peddler  | \$100                                      |
| 310.00       | Flat  | Peddler - produce  | \$100                                      |
| 311.00       | Flat  | Peddler - seafood  | \$100                                      |
| 412.00       | Gross | Pest control   | 1  |
| 413.00       | Gross | Petroleum inspection   | 1  |
| 326.00       | Gross | Pharmacy - Licensed by State of Louisiana Board of Pharmacy and 80% of gross revenues of business come from the filling of prescription drugs. | A  |
| 146.00       | Gross | Photo lab  | 1  |
| 147.00       | Gross | Photographer   | 1  |
| 275.00       | Gross | Physician  | B  |
| 312.00       | Units | Pinball machine<br>Must provide number of machines   | \$50 per machine                           |
| 414.00       | Gross | Pipe inspection  | 1  |
| 415.00       | Gross | Pipe line common carrier   | 1  |
| 416.00       | Gross | Polygraph examiner   | 1  |
| 417.00       | Units | Pony ride (kiddie)<br>Must provide number of machines  | \$20 per machine                           |
| 313.00       | Units | Pool table<br>Must provide number of tables  | \$20 per table                             |
| 418.00       | Gross | Pool table (rented by hour)  | 1  |
| 148.00       | Gross | Postal service, private  | 1  |
| 419.00       | Gross | Preventative maintenance   | 1  |
| 276.00       | Gross | Printer  | B  |
| 149.00       | Gross | Private investigator   | 1  |
| 227.00       | Gross | Produce broker   | 4  |
| 420.00       | Gross | Product commission house   | 4  |
| 150.00       | Gross | Professional school  | 1  |
| 314.00       | Flat  | Professional sports  | \$1,000                                    |
| 421.00       | Gross | Public scales  | 1  |
| 315.00       | Units | Pulse rate monitor<br>Must provide number of monitors  | \$20 per monitor                           |
| 422.00       | Gross | Quilting service   | 1  |
| 151.00       | Gross | Race track   | 1  |

| Internal No. | Type  | Classification/Business Description   | Calculation Information see Schedule/Table |
|--------------|-------|---|--|
| 152.00       | Gross | Railroad carrier - freight  | 1  |
| 153.00       | Gross | Railroad carrier - passengers   | 1  |
| 245.00       | Gross | Real estate broker<br>Maximum License \$2,200.00  | 4  |
| 154.00       | Gross | Recreational beach  | 1  |
| 155.00       | Gross | Recreational club   | 1  |
| 156.00       | Gross | Reducing salon  | 1  |
| 157.00       | Gross | Refrigerated locker   | 1  |
| 423.00       | Gross | Reminder service  | 1  |
| 228.00       | Gross | Rental management commission  | 4  |
| 217.00       | Gross | Renting immovable property  | 2  |
| 158.00       | Gross | Renting movable property – retail (For wholesale, see 218.00)   | 1  |
| 218.00       | Gross | Renting movable property – wholesale (For retail, see 158.00)   | 2  |
| 160.00       | Gross | Repairs   | 1  |
| 159.00       | Gross | Repairs business  | 1  |
| 424.00       | Gross | Rescue service  | 1  |
| 161.00       | Gross | Restaurant<br>Businesses must provide copy of Board Health Permit before license will be issued.  | 1  |
| 162.00       | Gross | Retail dealer fixed location other than motor vehicle   | 1  |
| 426.00       | Gross | Retail dealer motor vehicles<br>Maximum License \$800   | 1  |
| 425.00       | Flat  | Retail dealer no fixed location   | \$200                                      |
| 257.01       | Gross | Retail dealers in gasoline and motor fuel<br>Maximum License \$6,200<br>Must also purchase code 162.00 Retail.<br>Rate due is 50% of rate shown in Table 1 per ordinance. | 50% of Table 1                             |
| 219.00       | Gross | Retail sales to farmers   | 2  |
| 220.00       | Gross | Retail sales to institutions  | 2  |
| 427.00       | Gross | Rice dryer  | 1  |
| 163.00       | Gross | Riding academy  | 1  |
| 316.00       | Units | Rooming house - per room license<br>Must also purchase retail license under code 317.00 if needed<br>Must provide number of sleeping rooms                                | \$2.00 for each sleeping room              |
| 317.00       | Gross | Rooming house - retail license<br>Must also purchase per room license code 316.00   | 1  |
| 428.00       | Gross | Rug cleaning  | 1  |
| 430.00       | Gross | Sales of membership   | 1  |
| 431.00       | Gross | Sales of warranty   | 1  |

| Internal No. | Type  | Classification/Business Description                                    | Calculation Information see Schedule/Table |
|--------------|-------|--|--|
| 429.00       | Gross | Sales promotion  | 1  |
| 164.00       | Gross | Salvage yard   | 1  |
| 433.00       | Gross | School (instructional)   | 1  |
| 432.00       | Gross | School (proprietary)   | 1  |
| 165.00       | Gross | School private   | 1  |
| 166.00       | Gross | Security business  | 1  |
| 167.00       | Gross | Self - defense training  | 1  |
| 434.00       | Gross | Selling cemetery plots   | 1  |
| 168.00       | Gross | Service business   | 1  |
| 435.00       | Gross | Service to elevators   | 1  |
| 437.00       | Gross | Ship chandler  | 1  |
| 222.00       | Gross | Shipbuilders   | 2  |
| 169.00       | Gross | Shoe shine parlor/stand  | 1  |
| 438.00       | Units | Shooting gallery, mechanical<br><b>Must provide number of machines</b> | \$20 per machine                           |
| 474.00       | Gross | Shooting range / gallery   | 1  |
| 170.00       | Gross | Sightseeing tours  | 1  |
| 171.00       | Gross | Sign painting  | 1  |
| 172.00       | Gross | Sitter service   | 1  |
| 173.00       | Gross | Skating rink   | 1  |
| 229.00       | Gross | Slaughterhouse - commission - basis                                    | 4  |
| 439.00       | Gross | Snooker table (rented by hour)   | 1  |
| 440.00       | Units | Soccer machine (mechanical)<br><b>Must provide number of machines</b>  | \$20 per machine                           |
| 441.00       | Gross | Sound truck  | 1  |
| 318.00       | Flat  | Special event  | \$250                                      |
| 319.00       | Flat  | Sports professional  | \$1,000                                    |
| 442.00       | Units | Squeeze / grip machine<br><b>Must provide number of machines</b>       | \$20 per machine                           |
| 174.00       | Gross | Stable   | 1  |
| 175.00       | Gross | Steam cleaning business  | 1  |
| 176.00       | Gross | Steam pressing business  | 1  |
| 443.00       | Gross | Steam / electric laundering business                                   | 1  |
| 230.00       | Gross | Steamboat / steamship agency   | 4  |
| 444.00       | Gross | Steamship agency   | 4  |

| Internal No. | Type  | Classification/Business Description   | Calculation Information see Schedule/Table |
|--------------|-------|---|--|
| 231.00       | Gross | Stock or bond brokerage   | 4  |
| 177.00       | Gross | Storage business  | 1  |
| 178.00       | Gross | Storage room or landing   | 1  |
| 232.00       | Gross | Sugar broker  | 4  |
| 233.00       | Gross | Sugar factory   | 4  |
| 179.00       | Gross | Surety company  | 1  |
| 180.00       | Gross | Swim club   | 1  |
| 181.00       | Gross | Swimming pool service   | 1  |
| 182.00       | Gross | Tattooing<br>New businesses must provide a copy of Board Health Permit before license will be issued. | 1  |
| 183.00       | Gross | Taxicab service   | 1  |
| 184.00       | Gross | Taxidermist   | 1  |
| 447.00       | Gross | Telegram / wire service   | 1  |
| 253.00       | Gross | Telegraph   | 5  |
| 448.00       | Gross | Telephone (local exchange service)  | 5  |
| 254.00       | Gross | Telephone business  | 5  |
| 320.00       | Units | Television - coin-operated<br>Must provide number of televisions                                      | \$20 per television                        |
| 449.00       | Gross | Testing laboratory  | 1  |
| 450.00       | Gross | Testing service   | 1  |
| 185.00       | Gross | Theater   | 1  |
| 451.00       | Gross | Theatrical booking agency   | 1  |
| 452.00       | Gross | Tourist attraction  | 1  |
| 186.00       | Gross | Tourist camp  | 1  |
| 187.00       | Gross | Tow truck service   | 1  |
| 188.00       | Gross | Towboat business  | 1  |
| 189.00       | Gross | Trailer park  | 1  |
| 190.00       | Gross | Transportation business   | 1  |
| 453.00       | Gross | Trash / garbage pickup service  | 1  |
| 191.00       | Gross | Travel agency   | 1  |
| 321.00       | Flat  | Traveling show  | \$250                                      |
| 192.00       | Gross | Tree service  | 1  |
| 193.00       | Gross | Truck escort service  | 1  |
| 194.00       | Gross | Truck wash  | 1  |

| Internal No. | Type  | Classification/Business Description                                     | Calculation Information see Schedule/Table |
|--------------|-------|---|--|
| 195.00       | Gross | Trucking business   | 1  |
| 196.00       | Gross | Tugboat business  | 1  |
| 446.00       | Gross | TV cable service  | 1  |
| 197.00       | Gross | Undertaker  | 1  |
| 256.00       | Gross | Utility company (For electric, see 251.00. For natural gas, see 250.00) | 5  |
| 198.00       | Gross | Vehicle escort service  | 1  |
| 199.00       | Gross | Vending machine operator  | 1  |
| 277.00       | Gross | Veterinarian  | B  |
| 454.00       | Gross | Viatical settlement provider  | 1  |
| 342.00       | Units | Video bowling (amusement)<br>Must provide number of machines            | \$50 per machine                           |
| 322.00       | Units | Video game<br>Must provide number of video games                        | \$50 per video game                        |
| 200.00       | Gross | Warehouse   | 1  |
| 201.00       | Gross | Washateria  | 1  |
| 202.00       | Gross | Watchman agency   | 1  |
| 255.00       | Gross | Waterworks  | 5  |
| 472.00       | Gross | Weigh machine   | 1  |
| 203.00       | Gross | Weight loss business  | 1  |
| 325.00       | Gross | Wholesale boat dealer<br>Maximum License \$250.00                       | 2  |
| 221.00       | Gross | Wholesale dealer in merchandise - wholesale                             | 2  |
| 223.00       | Gross | Wholesale dealer in services  | 2  |
| 473.00       | Flat  | Wholesale Peddler   | \$200.00                                   |
| 204.00       | Gross | Wrecker service   | 1  |
| 205.00       | Gross | Wrecking yard   | 1  |
| 206.00       | Gross | Wrestling arena   | 1  |

**Table 1: Retail**

| <b>Gross Receipts Range</b>     | <b>FEE:</b> |
|---------------------------------|-------------|
| \$0.00 - \$49,999.99            | \$ 50.00    |
| \$50,000.00 - \$74,999.99       | \$ 60.00    |
| \$75,000.00 - \$99,999.99       | \$ 90.00    |
| \$100,000.00 - \$149,999.99     | \$ 120.00   |
| \$150,000.00 - \$199,999.99     | \$ 180.00   |
| \$200,000.00 - \$249,999.99     | \$ 250.00   |
| \$250,000.00 - \$299,999.99     | \$ 300.00   |
| \$300,000.00 - \$399,999.99     | \$ 360.00   |
| \$400,000.00 - \$499,999.99     | \$ 500.00   |
| \$500,000.00 - \$599,999.99     | \$ 650.00   |
| \$600,000.00 - \$749,999.99     | \$ 800.00   |
| \$750,000.00 - \$999,999.99     | \$ 900.00   |
| \$1,000,000.00 - \$1,499,999.99 | \$ 1,200.00 |
| \$1,500,000.00 - \$1,999,999.99 | \$ 1,800.00 |
| \$2,000,000.00 - \$2,499,999.99 | \$ 2,400.00 |
| \$2,500,000.00 - \$2,999,999.99 | \$ 3,000.00 |
| \$3,000,000.00 - \$3,499,999.99 | \$ 3,600.00 |
| \$3,500,000.00 - \$3,999,999.99 | \$ 4,200.00 |
| \$4,000,000.00 - \$4,499,999.99 | \$ 4,800.00 |
| \$4,500,000.00 - \$4,999,999.99 | \$ 5,400.00 |
| \$5,000,000.00 - \$5,499,999.99 | \$ 6,000.00 |
| \$5,500,000.00 and up           | \$ 6,200.00 |

**Revised Statutes 47:354**

**Table 1.1: Gas/Motor Fuel Retail**

| <b>Gallon Range</b>      | <b>FEE:</b> |
|--------------------------|-------------|
| 0 – 54,999.99            | \$ 50.00    |
| 55,000 - 84,999.99       | \$ 60.00    |
| 85,000 – 109,999.99      | \$ 90.00    |
| 110,000 – 164,999.99     | \$ 120.00   |
| 165,000 – 224,999.99     | \$ 180.00   |
| 225,000 – 274,999.99     | \$ 250.00   |
| 275,000 – 324,999.99     | \$ 300.00   |
| 325,000 – 449,999.99     | \$ 360.00   |
| 450,000 – 549,999.99     | \$ 500.00   |
| 550,000 – 649,999.99     | \$ 650.00   |
| 650,000 – 824,999.99     | \$ 800.00   |
| 825,000 – 999,999.99     | \$ 900.00   |
| 1,000,000 – 1,499,999.99 | \$ 1,200.00 |
| 1,500,000 – 1,999,999.99 | \$ 1,800.00 |
| 2,000,000 – 2,499,999.99 | \$ 2,400.00 |
| 2,500,000 – 2,999,999.99 | \$ 3,000.00 |
| 3,000,000 – 3,499,999.99 | \$ 3,600.00 |
| 3,500,000 – 3,999,999.99 | \$ 4,200.00 |
| 4,000,000 – 4,499,999.99 | \$ 4,800.00 |
| 4,500,000 – 4,999,999.99 | \$ 5,400.00 |
| 5,000,000 – 5,499,999.99 | \$ 6,000.00 |
| 5,500,000 and up         | \$ 6,200.00 |

**Table 2: Wholesale**

| <b><u>Gross Receipts Range</u></b> | <b><u>FEE:</u></b> |
|------------------------------------|--------------------|
| \$0.00 - \$99,999.99               | \$ 50.00           |
| \$100,000.00 - \$149,999.99        | \$ 75.00           |
| \$150,000.00 - \$249,999.99        | \$ 100.00          |
| \$250,000.00 - \$499,999.99        | \$ 150.00          |
| \$500,000.00 - \$599,999.99        | \$ 200.00          |
| \$600,000.00 - \$799,999.99        | \$ 250.00          |
| \$800,000.00 - \$999,999.99        | \$ 300.00          |
| \$1,000,000.00 - \$1,499,999.99    | \$ 400.00          |
| \$1,500,000.00 - \$1,999,999.99    | \$ 500.00          |
| \$2,000,000.00 - \$2,499,999.99    | \$ 700.00          |
| \$2,500,000.00 - \$2,999,999.99    | \$ 900.00          |
| \$3,000,000.00 - \$3,999,999.99    | \$ 1,000.00        |
| \$4,000,000.00 - \$4,999,999.99    | \$ 1,250.00        |
| \$5,000,000.00 - \$5,499,999.99    | \$ 1,800.00        |
| \$5,500,000.00 - \$5,999,999.99    | \$ 2,400.00        |
| \$6,000,000.00 - \$6,499,999.99    | \$ 3,000.00        |
| \$6,500,000.00 - \$6,999,999.99    | \$ 3,600.00        |
| \$7,000,000.00 - \$7,499,999.99    | \$ 4,200.00        |
| \$7,500,000.00 - \$7,999,999.99    | \$ 4,800.00        |
| \$8,000,000.00 - \$8,999,999.99    | \$ 5,200.00        |
| \$9,000,000.00 - \$9,999,999.99    | \$ 5,600.00        |
| \$10,000,000.00 - \$10,999,999.99  | \$ 6,000.00        |
| \$11,000,000.00 - \$11,999,999.99  | \$ 6,400.00        |
| \$12,000,000.00 - \$12,999,999.99  | \$ 6,800.00        |
| \$13,000,000.00 - \$13,999,999.99  | \$ 7,200.00        |
| \$14,000,000.00 and up             | \$ 7,500.00        |

**Table 3: Lending**

| <b>Gross Receipts Range</b>       | <b>FEE:</b> |
|-----------------------------------|-------------|
| \$0.00 - \$249,999.99             | \$ 50.00    |
| \$250,000.00 - \$499,999.99       | \$ 100.00   |
| \$500,000.00 - \$749,999.99       | \$ 150.00   |
| \$750,000.00 - \$999,999.99       | \$ 200.00   |
| \$1,000,000.00 - \$1,249,999.99   | \$ 250.00   |
| \$1,250,000.00 - \$1,499,999.99   | \$ 300.00   |
| \$1,500,000.00 - \$1,749,999.99   | \$ 350.00   |
| \$1,750,000.00 - \$1,999,999.99   | \$ 400.00   |
| \$2000,000.00 - \$2,249,999.99    | \$ 450.00   |
| \$2,250,000.00 - \$2,499,999.99   | \$ 500.00   |
| \$2,500,000.00 - \$2,999,999.99   | \$ 550.00   |
| \$3,000,000.00 - \$3,499,999.99   | \$ 600.00   |
| \$3,500,000.00 - \$3,999,999.99   | \$ 650.00   |
| \$4,000,000.00 - \$4,499,999.99   | \$ 700.00   |
| \$4,500,000.00 - \$4,999,999.99   | \$ 750.00   |
| \$5,000,000.00 - \$5,499,999.99   | \$ 800.00   |
| \$5,500,000.00 - \$5,999,999.99   | \$ 850.00   |
| \$6,000,000.00 - \$6,499,999.99   | \$ 900.00   |
| \$6,500,000.00 - \$6,999,999.99   | \$ 950.00   |
| \$7,000,000.00 - \$7,499,999.99   | \$ 1,000.00 |
| \$7,500,000.00 - \$7,999,999.99   | \$ 1,050.00 |
| \$8,000,000.00 - \$8,499,999.99   | \$ 1,100.00 |
| \$8,500,000.00 - \$8,999,999.99   | \$ 1,150.00 |
| \$9,000,000.00 - \$9,499,999.99   | \$ 1,200.00 |
| \$9,500,000.00 - \$9,999,999.99   | \$ 1,250.00 |
| \$10,000,000.00 - \$10,999,999.99 | \$ 1,350.00 |
| \$11,000,000.00 - \$11,999,999.99 | \$ 1,450.00 |
| \$12,000,000.00 - \$12,999,999.99 | \$ 1,550.00 |
| \$13,000,000.00 - \$13,999,999.99 | \$ 1,650.00 |
| \$14,000,000.00 - \$14,999,999.99 | \$ 1,750.00 |
| \$15,000,000.00 - \$15,999,999.99 | \$ 1,850.00 |
| \$16,000,000.00 - \$16,999,999.99 | \$ 1,950.00 |
| \$17,000,000.00 - \$17,999,999.99 | \$ 2,050.00 |
| \$18,000,000.00 - \$18,999,999.99 | \$ 2,150.00 |
| \$19,000,000.00 - \$19,999,999.99 | \$ 2,250.00 |
| \$20,000,000.00 - \$24,999,999.99 | \$ 2,500.00 |
| \$25,000,000.00 - \$29,999,999.99 | \$ 3,000.00 |
| \$30,000,000.00 - \$34,999,999.99 | \$ 3,500.00 |
| \$35,000,000.00 and up            | \$ 3,700.00 |

**Table 4: Commission**

| <b>Gross Receipts Range</b> | <b>FEE:</b> |
|-----------------------------|-------------|
| \$ 0.00 - \$14,999.99       | \$ 50.00    |
| \$15,000.00 - \$19,999.99   | \$ 70.00    |
| \$20,000.00 - \$24,999.99   | \$ 90.00    |
| \$25,000.00 - \$29,999.99   | \$ 112.00   |
| \$30,000.00 - \$39,999.99   | \$ 137.00   |
| \$40,000.00 - \$49,999.99   | \$ 180.00   |
| \$50,000.00 - \$64,999.99   | \$ 225.00   |
| \$65,000.00 - \$79,999.99   | \$ 300.00   |
| \$80,000.00 - \$99,999.99   | \$ 360.00   |
| \$100,000.00 - \$124,999.99 | \$ 450.00   |
| \$125,000.00 - \$149,999.99 | \$ 600.00   |
| \$150,000.00 - \$174,999.99 | \$ 675.00   |
| \$175,000.00 - \$199,999.99 | \$ 750.00   |
| \$200,000.00 - \$249,999.99 | \$ 900.00   |
| \$250,000.00 - \$299,999.99 | \$ 1,050.00 |
| \$300,000.00 - \$349,999.99 | \$ 1,200.00 |
| \$350,000.00 - \$399,999.99 | \$ 1,400.00 |
| \$400,000.00 - \$449,999.99 | \$ 1,600.00 |
| \$450,000.00 - \$499,999.99 | \$ 1,800.00 |
| \$500,000.00 - \$549,999.99 | \$ 2,000.00 |
| \$550,000.00 - \$599,999.99 | \$ 2,200.00 |
| \$600,000.00 - \$649,999.99 | \$ 2,400.00 |
| \$650,000.00 - \$699,999.99 | \$ 2,600.00 |
| \$700,000.00 - \$749,999.99 | \$ 2,800.00 |
| \$750,000.00 - \$799,999.99 | \$ 3,000.00 |
| \$800,000.00 - \$849,999.99 | \$ 3,200.00 |
| \$850,000.00 - \$899,999.99 | \$ 3,400.00 |
| \$900,000.00 - \$949,999.99 | \$ 3,600.00 |
| \$950,000.00 and up         | \$ 3,700.00 |

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**Table 5:  
Public  
Utility**

| <b>Gross Receipts Range</b>     | <b>FEE:</b> |
|---------------------------------|-------------|
| \$0.00 - \$19,999.99            | \$50.00     |
| \$20,000.00 - \$24,999.99       | \$60.00     |
| \$25,000.00 - \$37,499.99       | \$75.00     |
| \$37,500.00 - \$49,999.99       | \$ 115.00   |
| \$50,000.00 - \$74,999.99       | \$ 150.00   |
| \$75,000.00 - \$99,999.99       | \$ 200.00   |
| \$100,000.00 - \$149,999.99     | \$ 300.00   |
| \$150,000.00 - \$199,999.99     | \$ 450.00   |
| \$200,000.00 - \$249,999.99     | \$ 650.00   |
| \$250,000.00 - \$499,999.99     | \$ 750.00   |
| \$500,000.00 - \$749,999.99     | \$ 1,500.00 |
| \$750,000.00 - \$999,999.99     | \$ 2,250.00 |
| \$1,000,000.00 - \$1,249,999.99 | \$ 3,000.00 |
| \$1,250,000.00 - \$1,499,999.99 | \$ 3,750.00 |
| \$1500,000.00 - \$1,749,999.99  | \$ 4,500.00 |
| \$1,750,000.00 - \$1,999,999.99 | \$ 5,250.00 |
| \$2,000,000.00 - \$2,249,999.99 | \$ 6,000.00 |
| \$2,250,000.00 - \$2,499,999.99 | \$ 6,900.00 |
| \$2,500,000.00 and up           | \$ 7,500.00 |

**Revised Statutes 47:358**

## **Schedule A – Professionals Drug/Pharmacy**

Fee: 1/10 of 1% (.001) of annual gross receipts

Minimum License \$50.00

Maximum License \$2,000.00

## **Schedule B – Professionals Other**

Fee: 1/10 of 1% (.001) of annual gross receipts

Minimum License \$50.00

Maximum License \$2,000.00

## **State Laws regulating the collection of Occupational Licenses**

These laws can be found at <http://www.legis.la.gov/legis/LawSearch.aspx>. Your municipality may incorporate other zoning, permit or additional regulations. Please review the fee schedule for additional information as available. Even if your business is not listed in this fee schedule, you are still taxable under the occupational license tax law, L.R.S. 47:341-363.

## **Certification**

A municipality may require a business to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal occupational license. If certification is required, the fee schedule above will indicate what specific certification must be provided with your application. Failure to provide a copy of your certification/permit along with your application (if applicable) will delay the issuance of your license. Issuance of an occupational license by City of Minden does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

## **Deductions**

A. Petroleum taxes. In calculating the gross sales at bulk or distributing plants engaged in the storage and sale of petroleum products, the taxpayer shall exclude therefrom the part of the purchase price paid by him or her for gasoline and motor fuels or lubricating oils as shall equal the manufacturer's or dealer's license, privilege, or excise tax levied by federal or state statutes on the manufacturing, handling, storing, selling, or consuming of gasoline, motor fuels, or lubricating oils.

B. Undertaking and funeral directing. The term "gross annual receipts", as used in this Chapter, shall cover all of the receipts of the person carrying on the business of undertaking and funeral directing, except that deduction shall be allowed for collections made by one undertaker and

funeral director for the account of another undertaker and funeral director, as shown by the books of both parties at interest.

C. Stocks and bonds; interstate sales. In determining the amount of gross annual commission and brokerage to be subject to the tax, each commission business operating on exchanges located outside the state of Louisiana shall deduct therefrom forty percent in the case of purchases and sale of stocks and bonds consummated on exchanges located outside the state of Louisiana and fifty-five percent of purchases and sales of commodities consummated on exchanges located outside the state of Louisiana.

D. Retail or wholesale sales of motor vehicles and boats. In determining the amount of gross sales and receipts to be subject to the tax for retail or wholesale dealers in motor vehicles, automobiles, motor trucks, motor buses, motorcycles, motor bicycles, motor scooters, motor tractors, motor-propelled road machinery farm implements, and equipment designed for use with tractors and other motor-propelled equipment, trailers, semitrailers, aircraft, or other motor-propelled land vehicles, and pleasure or commercial boats, the license shall be computed on the total gross sales from all sales, including but not limited to sales of parts and accessories, receipts from repair shops, and sales and rental of motor vehicles; however, the gross sales and receipts of the above listed dealers shall not exceed seven hundred thousand dollars.

### **Exemptions**

A. Individuals who are blind and their widows or orphans. License taxes levied by this Chapter shall not apply to individuals who are blind, who are exempted from license taxes by R.S. 23:3031 through 3033. The exemption provided by this Subpart shall apply only where the business is conducted by any individual who is blind exclusively for his own support or the support of his family.

B. Artists and craftsmen. Any occupational license tax imposed on retail dealers not having a fixed place of business shall not apply to Louisiana artists and craftsmen who display their own original art and handicraft for sale at functions sponsored by nonprofit organizations.

C. Nonprofit organizations.

(1) The occupational license tax required by this Chapter shall not apply to those qualified nonprofit organizations which are exempt from the collection of sales and use taxes under the provisions of R.S. 47:305.14 or from the payment of federal income taxes under the applicable provisions of the Internal Revenue Code.

(2) This Subsection shall not be construed to exempt museums, menageries, circuses, or other traveling shows from the license required by R.S. 47:359(H) unless all of the proceeds from such shows are used for charitable, educational, or religious purposes of the sponsoring qualified nonprofit organizations. It is the intention of this Subsection to exempt such traveling shows

where its entire proceeds, except for necessary expenses connected therewith, are used for the charitable, educational, and religious purposes of the sponsoring qualified nonprofit organization.

D. Wholesale dealers in certain alcoholic beverages. There shall be no license tax imposed, assessed, or collected under the provisions of this Chapter on any person engaged in the business of selling at wholesale, malt, vinous, spirituous, alcoholic, or intoxicating liquor containing more than six per centum of alcohol by volume, and beer, porter, ale, fruit juices, and wine containing more than one-half per centum of alcohol by volume.

E. Other exempted businesses.

(1) Banks, homestead and building and loan associations, editors, cooperative-owned bank service companies, over-the-air broadcasters, as defined by the Federal Communications Commission, publishers, clerks, laborers, ministers of religion, school teachers, graduated trained nurses, those engaged in agricultural or horticultural pursuits, those operating sawmills, and corporations organized and operated for the purpose of lending money to farmers for production purposes, the stock of which is owned by farmer members and employees of such corporations, shall be exempted from any provisions of this Chapter.

(2) For purposes of this Subsection, "Bank Service Company" shall mean either of the following:

(a) Any corporation which is organized to perform services authorized by 12 U.S.C. 1861 et seq., and all of the capital stock of which is owned by one or more insured banks.

(b) Any limited liability company which is organized to perform services authorized by 12 U.S.C. 1861 et seq., and all of the members of which are one or more insured banks.

F. Manufacturers. Manufacturers shall be exempted from any provisions of this Chapter; however, manufacturers who sell their manufactured articles at retail shall be subject to the payment of a license tax on such retail sales as fixed by this Chapter.

G. Persons with disabilities. There shall be no license tax imposed, assessed, or collected under the provisions of this Chapter on any person who is disabled to the extent that he is home-bound, confined to a bed or wheelchair, requires the aid and attendance of another person, and is unable to enter the normal work force.

H. Nothing in this Chapter is intended to levy a tax on those receipts subject to the tax under the provisions of R.S. 22:833. (Insurance Companies)

### **Location Specific, Definition**

Except as otherwise indicated in the Revised Statutes, only one license shall be required for each place of business, and the license shall be based upon the classification of business which constitutes the major portion of the taxable annual gross sales and receipts. However, any person operating coin vending or weighing machines shall obtain only one license, regardless of the locations of the machines. However, a separate license shall be required for hotels, motels, rooming houses, and boarding houses. Such license shall be in addition to the license required if other classes of business are operated in conjunction with the hotel, motel, rooming house, or boarding house.

### **Penalty and Interest, Rate of**

All licenses unpaid after the last day of February of the calendar year for which they are due or, in the case of a new business, unpaid on the date such business is commenced shall be deemed delinquent and subject to the payment of delinquent interest and penalty. Delinquent interest and penalty shall be computed from March first of the calendar year for which they are due. Penalty is 5% of tax due for each 30 days or fraction thereof with a maximum penalty of 25%. Interest is 1 ¼% (0.0125) due per month until paid in full. Any intentional false statement as to any material facts in the application for a license shall constitute a misdemeanor, and any person convicted thereof shall be fined not more than two hundred dollars or imprisoned for not more than six months, or both.

### **Posting of License**

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

### **Requirement to Maintain Records**

In general, each person shall keep a reasonable record of his gross receipts, gross fees or commissions, or loans made. This record shall be kept separately for each place of business, and shall be subject to examination and inspection by the collector or his duly authorized assistants.

### **Transfer of License Information**

The license is issued in the name of the person making application and paying the initial fee and is not transferable or assignable. If at any time during the license year a change of ownership takes place, the license period is from January first, to the date of sale or change of lessee. A "change of ownership" occurs when a business is sold or leased, and does not include changes in partnership or corporate shares. The new owner or lessee shall obtain another occupational

license, as the license issued to the former owner or lessee is not transferable or assignable.

The license period for the new owner or lessee covers the date of transfer or ownership or lease to December thirty-first of the license year. The collector shall be notified within ten days when a change is affected.

### **Type of License**

In order to calculate the license fee for a business location at which business activities are carried on that fall under more than one tax basis schedule, gross receipts, fees, or commissions for each group of activities falling under each schedule must be compared. The rate for the schedule which constitutes the major portion of the gross receipts, fees, or commission will be used. However, the total gross receipts, fees, or commissions for all business activities carried on at the business location, minus any applicable deductions, are applied to the schedule to compute the fee.

### **Zoning**

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

### **Questions?**

Website: [www.mindenla.org](http://www.mindenla.org)

Email: [permits@mindenusa.com](mailto:permits@mindenusa.com)

Phone: 318-377-2144

Address: 520 Broadway Street, Minden LA



# City of Minden Tax Tables Occupational License

**Table 1: Retail**

| Gross Receipts Range            | FEE:        |
|---------------------------------|-------------|
| \$0.00 - \$49,999.99            | \$ 50.00    |
| \$50,000.00 - \$74,999.99       | \$ 60.00    |
| \$75,000.00 - \$99,999.99       | \$ 90.00    |
| \$100,000.00 - \$149,999.99     | \$ 120.00   |
| \$150,000.00 - \$199,999.99     | \$ 180.00   |
| \$200,000.00 - \$249,999.99     | \$ 250.00   |
| \$250,000.00 - \$299,999.99     | \$ 300.00   |
| \$300,000.00 - \$399,999.99     | \$ 360.00   |
| \$400,000.00 - \$499,999.99     | \$ 500.00   |
| \$500,000.00 - \$599,999.99     | \$ 650.00   |
| \$600,000.00 - \$749,999.99     | \$ 800.00   |
| \$750,000.00 - \$999,999.99     | \$ 900.00   |
| \$1,000,000.00 - \$1,499,999.99 | \$ 1,200.00 |
| \$1,500,000.00 - \$1,999,999.99 | \$ 1,800.00 |
| \$2,000,000.00 - \$2,499,999.99 | \$ 2,400.00 |
| \$2,500,000.00 - \$2,999,999.99 | \$ 3,000.00 |
| \$3,000,000.00 - \$3,499,999.99 | \$ 3,600.00 |
| \$3,500,000.00 - \$3,999,999.99 | \$ 4,200.00 |
| \$4,000,000.00 - \$4,499,999.99 | \$ 4,800.00 |
| \$4,500,000.00 - \$4,999,999.99 | \$ 5,400.00 |
| \$5,000,000.00 - \$5,499,999.99 | \$ 6,000.00 |
| \$5,500,000.00 and up           | \$ 6,200.00 |

**Table 1.1: Gas/Motor Fuel Retail**

| Gallon Range             | FEE:        |
|--------------------------|-------------|
| 0 – 54,999.99            | \$ 50.00    |
| 55,000 - 84,999.99       | \$ 60.00    |
| 85,000 – 109,999.99      | \$ 90.00    |
| 110,000 – 164,999.99     | \$ 120.00   |
| 165,000 – 224,999.99     | \$ 180.00   |
| 225,000 – 274,999.99     | \$ 250.00   |
| 275,000 – 324,999.99     | \$ 300.00   |
| 325,000 – 449,999.99     | \$ 360.00   |
| 450,000 – 549,999.99     | \$ 500.00   |
| 550,000 – 649,999.99     | \$ 650.00   |
| 650,000 – 824,999.99     | \$ 800.00   |
| 825,000 – 999,999.99     | \$ 900.00   |
| 1,000,000 – 1,499,999.99 | \$ 1,200.00 |
| 1,500,000 – 1,999,999.99 | \$ 1,800.00 |
| 2,000,000 – 2,499,999.99 | \$ 2,400.00 |
| 2,500,000 – 2,999,999.99 | \$ 3,000.00 |
| 3,000,000 – 3,499,999.99 | \$ 3,600.00 |
| 3,500,000 – 3,999,999.99 | \$ 4,200.00 |
| 4,000,000 – 4,499,999.99 | \$ 4,800.00 |
| 4,500,000 – 4,999,999.99 | \$ 5,400.00 |
| 5,000,000 – 5,499,999.99 | \$ 6,000.00 |
| 5,500,000 and up         | \$ 6,200.00 |

**Table 2: Wholesale**

| Gross Receipts Range              | FEE:        |
|-----------------------------------|-------------|
| \$0.00 - \$99,999.99              | \$ 50.00    |
| \$100,000.00 - \$149,999.99       | \$ 75.00    |
| \$150,000.00 - \$249,999.99       | \$ 100.00   |
| \$250,000.00 - \$499,999.99       | \$ 150.00   |
| \$500,000.00 - \$599,999.99       | \$ 200.00   |
| \$600,000.00 - \$799,999.99       | \$ 250.00   |
| \$800,000.00 - \$999,999.99       | \$ 300.00   |
| \$1,000,000.00 - \$1,499,999.99   | \$ 400.00   |
| \$1,500,000.00 - \$1,999,999.99   | \$ 500.00   |
| \$2,000,000.00 - \$2,499,999.99   | \$ 700.00   |
| \$2,500,000.00 - \$2,999,999.99   | \$ 900.00   |
| \$3,000,000.00 - \$3,999,999.99   | \$ 1,000.00 |
| \$4,000,000.00 - \$4,999,999.99   | \$ 1,250.00 |
| \$5,000,000.00 - \$5,499,999.99   | \$ 1,800.00 |
| \$5,500,000.00 - \$5,999,999.99   | \$ 2,400.00 |
| \$6,000,000.00 - \$6,499,999.99   | \$ 3,000.00 |
| \$6,500,000.00 - \$6,999,999.99   | \$ 3,600.00 |
| \$7,000,000.00 - \$7,499,999.99   | \$ 4,200.00 |
| \$7,500,000.00 - \$7,999,999.99   | \$ 4,800.00 |
| \$8,000,000.00 - \$8,999,999.99   | \$ 5,200.00 |
| \$9,000,000.00 - \$9,999,999.99   | \$ 5,600.00 |
| \$10,000,000.00 - \$10,999,999.99 | \$ 6,000.00 |
| \$11,000,000.00 - \$11,999,999.99 | \$ 6,400.00 |
| \$12,000,000.00 - \$12,999,999.99 | \$ 6,800.00 |
| \$13,000,000.00 - \$13,999,999.99 | \$ 7,200.00 |
| \$14,000,000.00 and up            | \$ 7,500.00 |

**Table 3: Lending**

| Gross Receipts Range              | FEE:        |
|-----------------------------------|-------------|
| \$0.00 - \$249,999.99             | \$ 50.00    |
| \$250,000.00 - \$499,999.99       | \$ 100.00   |
| \$500,000.00 - \$749,999.99       | \$ 150.00   |
| \$750,000.00 - \$999,999.99       | \$ 200.00   |
| \$1,000,000.00 - \$1,249,999.99   | \$ 250.00   |
| \$1,250,000.00 - \$1,499,999.99   | \$ 300.00   |
| \$1,500,000.00 - \$1,749,999.99   | \$ 350.00   |
| \$1,750,000.00 - \$1,999,999.99   | \$ 400.00   |
| \$2,000,000.00 - \$2,249,999.99   | \$ 450.00   |
| \$2,250,000.00 - \$2,499,999.99   | \$ 500.00   |
| \$2,500,000.00 - \$2,999,999.99   | \$ 550.00   |
| \$3,000,000.00 - \$3,499,999.99   | \$ 600.00   |
| \$3,500,000.00 - \$3,999,999.99   | \$ 650.00   |
| \$4,000,000.00 - \$4,499,999.99   | \$ 700.00   |
| \$4,500,000.00 - \$4,999,999.99   | \$ 750.00   |
| \$5,000,000.00 - \$5,499,999.99   | \$ 800.00   |
| \$5,500,000.00 - \$5,999,999.99   | \$ 850.00   |
| \$6,000,000.00 - \$6,499,999.99   | \$ 900.00   |
| \$6,500,000.00 - \$6,999,999.99   | \$ 950.00   |
| \$7,000,000.00 - \$7,499,999.99   | \$ 1,000.00 |
| \$7,500,000.00 - \$7,999,999.99   | \$ 1,050.00 |
| \$8,000,000.00 - \$8,499,999.99   | \$ 1,100.00 |
| \$8,500,000.00 - \$8,999,999.99   | \$ 1,150.00 |
| \$9,000,000.00 - \$9,499,999.99   | \$ 1,200.00 |
| \$9,500,000.00 - \$9,999,999.99   | \$ 1,250.00 |
| \$10,000,000.00 - \$10,999,999.99 | \$ 1,350.00 |
| \$11,000,000.00 - \$11,999,999.99 | \$ 1,450.00 |
| \$12,000,000.00 - \$12,999,999.99 | \$ 1,550.00 |
| \$13,000,000.00 - \$13,999,999.99 | \$ 1,650.00 |
| \$14,000,000.00 - \$14,999,999.99 | \$ 1,750.00 |
| \$15,000,000.00 - \$15,999,999.99 | \$ 1,850.00 |
| \$16,000,000.00 - \$16,999,999.99 | \$ 1,950.00 |
| \$17,000,000.00 - \$17,999,999.99 | \$ 2,050.00 |
| \$18,000,000.00 - \$18,999,999.99 | \$ 2,150.00 |
| \$19,000,000.00 - \$19,999,999.99 | \$ 2,250.00 |
| \$20,000,000.00 - \$24,999,999.99 | \$ 2,500.00 |
| \$25,000,000.00 - \$29,999,999.99 | \$ 3,000.00 |
| \$30,000,000.00 - \$34,999,999.99 | \$ 3,500.00 |
| \$35,000,000.00 and up            | \$ 3,700.00 |

**Table 4: Commission**

| Gross Receipts Range        | FEE:        |
|-----------------------------|-------------|
| \$ 0.00 - \$14,999.99       | \$ 50.00    |
| \$15,000.00 - \$19,999.99   | \$ 70.00    |
| \$20,000.00 - \$24,999.99   | \$ 90.00    |
| \$25,000.00 - \$29,999.99   | \$ 112.00   |
| \$30,000.00 - \$39,999.99   | \$ 137.00   |
| \$40,000.00 - \$49,999.99   | \$ 180.00   |
| \$50,000.00 - \$64,999.99   | \$ 225.00   |
| \$65,000.00 - \$79,999.99   | \$ 300.00   |
| \$80,000.00 - \$99,999.99   | \$ 360.00   |
| \$100,000.00 - \$124,999.99 | \$ 450.00   |
| \$125,000.00 - \$149,999.99 | \$ 600.00   |
| \$150,000.00 - \$174,999.99 | \$ 675.00   |
| \$175,000.00 - \$199,999.99 | \$ 750.00   |
| \$200,000.00 - \$249,999.99 | \$ 900.00   |
| \$250,000.00 - \$299,999.99 | \$ 1,050.00 |
| \$300,000.00 - \$349,999.99 | \$ 1,200.00 |
| \$350,000.00 - \$399,999.99 | \$ 1,400.00 |
| \$400,000.00 - \$449,999.99 | \$ 1,600.00 |
| \$450,000.00 - \$499,999.99 | \$ 1,800.00 |
| \$500,000.00 - \$549,999.99 | \$ 2,000.00 |
| \$550,000.00 - \$599,999.99 | \$ 2,200.00 |
| \$600,000.00 - \$649,999.99 | \$ 2,400.00 |
| \$650,000.00 - \$699,999.99 | \$ 2,600.00 |
| \$700,000.00 - \$749,999.99 | \$ 2,800.00 |
| \$750,000.00 - \$799,999.99 | \$ 3,000.00 |
| \$800,000.00 - \$849,999.99 | \$ 3,200.00 |
| \$850,000.00 - \$899,999.99 | \$ 3,400.00 |
| \$900,000.00 - \$949,999.99 | \$ 3,600.00 |
| \$950,000.00 and up         | \$ 3,700.00 |

**Table 5: Public Utility**

| Gross Receipts Range            | FEE:        |
|---------------------------------|-------------|
| \$0.00 - \$19,999.99            | \$50.00     |
| \$20,000.00 - \$24,999.99       | \$60.00     |
| \$25,000.00 - \$37,499.99       | \$75.00     |
| \$37,500.00 - \$49,999.99       | \$ 115.00   |
| \$50,000.00 - \$74,999.99       | \$ 150.00   |
| \$75,000.00 - \$99,999.99       | \$ 200.00   |
| \$100,000.00 - \$149,999.99     | \$ 300.00   |
| \$150,000.00 - \$199,999.99     | \$ 450.00   |
| \$200,000.00 - \$249,999.99     | \$ 650.00   |
| \$250,000.00 - \$499,999.99     | \$ 750.00   |
| \$500,000.00 - \$749,999.99     | \$ 1,500.00 |
| \$750,000.00 - \$999,999.99     | \$ 2,250.00 |
| \$1,000,000.00 - \$1,249,999.99 | \$ 3,000.00 |
| \$1,250,000.00 - \$1,499,999.99 | \$ 3,750.00 |
| \$1500,000.00 - \$1,749,999.99  | \$ 4,500.00 |
| \$1,750,000.00 - \$1,999,999.99 | \$ 5,250.00 |
| \$2,000,000.00 - \$2,249,999.99 | \$ 6,000.00 |
| \$2,250,000.00 - \$2,499,999.99 | \$ 6,900.00 |
| \$2,500,000.00 and up           | \$ 7,500.00 |



## **City of Minden Flat Fees**

### **Occupational License**

1. Private Investment Strategy Agency - \$500.00  
R.S. 47:346
2. Pawnbroker - \$300.00  
R.S. 47:350
3. Peddlers and Itinerant Vendors - \$200.00  
Includes:  
Selling by Display of Samples R.S. 47:372  
Peddling/Hawking R.S. 47:369  
Retail Dealers – No fixed place of Business R.S. 47:396.1  
Retail Dealers – No fixed place of business R.S. 47:369.1
4. Amusement Machines - \$50.00  
R.S. 47:375  
R.S. 47:388
5. Professional Sports - \$1,000.00  
R.S. 47:362F
6. Circuses, Concerts, Carnivals, and Special Events - \$250.00  
R.S. 47:365
7. Hotels, Motels and Rooming Houses - \$2.00 per room  
R.S. 47:393
8. All other Businesses and Professionals - \$50.00 minimum; \$2,000.00 maximum  
0.1% of Gross Receipts  
R.S. 47:359.J



CODE OF ORDINANCES – CITY OF MINDEN, LOUISIANA

ARTICLE 2. GENERAL PROVISIONS

**SECTION 2.12 Home occupations permitted.**

**Section 2.12. Home occupations permitted.**

**Home occupation(s) [is] defined as an accessory use of a one-family dwelling for gainful employment or otherwise involving the making or sale of goods and/or services and is permitted upon compliance with the following conditions:**

- (a) The home occupation shall be incidental and subordinate to the residential use of the one-family dwelling and not more than 20 percent of the gross floor area of the dwelling.
- (b) The home occupation shall be conducted entirely within the dwelling and carried on by one or more persons, all family members and all of whom reside within the dwelling and provided that one person may be employed as an assistant, even though that assistant does not reside in the dwelling unit.
- (c) In no way shall the appearance of the dwelling or the lot on which it is located be altered or the occupation within the residence be conducted in a manner which would cause the premises to differ from its residential character either by the use of colors, materials, construction, lighting, and signs. There shall be no emission of vibrations, noises, odors, dust, smoke, or other pollution detectable outside the dwelling by the sense of normal human beings.
- (d) The home occupation shall not involve the use of advertising signs on the premises, or any other local advertising media which calls attention to the fact that the dwelling is being used for home occupation purposes, except for telephone listing, provided however, that an unilluminated sign, no larger than four inches wide and 18 inches long listing the practitioner and the type of home occupation may be provided.
- (e) No traffic shall be generated by such home occupation in greater volumes than would normally be expected in residential neighborhoods and any need for

parking generated by the home occupation shall be provided on the lot. Said off- street parking including resident parking shall utilize no more than 600 square feet of driveway. The home occupation shall not involve the use of commercial vehicles for delivery of materials, supplies and/or equipment to or from the premises, nor shall the parking of equipment, not normally domiciled within a residential area, be allowed either on the lot or adjoining public streets.

- (f) There shall be no outside storage of any kind related to the home occupation.
- (g) Exterior display of products is not permitted.

**(aa) Following are examples of uses that may qualify under the above conditions as home occupations; provided, however, that home occupations are not limited to those listed below:**

**Professionals such as architects, engineers, draftsmen, and other similar professionals;**

**Office for salesman, real estate agent, sales representative, manufacturer's representative, insurance agent, contractor;**

**Dressmaker, seamstress, tailor;**

**Music or dancing teachers, provided that the instruction shall be limited to no more than four students at a time. There shall be no electronic amplifications of sound;**

**Jewelry**

**making; Artists**

**and sculptors;**

**Authors and composers;**

**Home crafts, such as model making, rug weaving and lapidary work;**

**Other similar uses as approved by the building inspector in accordance with standards provided herein.**

**(bb) The following uses and/or occupations, by the nature of the use and/or a pronounced tendency towards rapid growth of the use, could impair the character of the residential neighborhood. The following are examples of uses which shall not be permitted regardless of meeting the standards of section 2.12(a) through (g).**

**Animal hospitals or the care (boarding) of animals not owned by the resident(s);**

**Appliance repair;**

**Barber shops and**

**beauty parlors; Clinics;**

**Schools of any type or day care centers except day care centers/home nurseries providing care for fewer than five children;**

**Private clubs;**

**Renting of equipment such as tools,  
trailers and vehicles; Antique shop;  
Gift shop;  
Auto or motorcycle, boat or trailer and similar  
repair and/or paint shops; Radio and television  
repair;  
Upholstery and  
furniture repair;  
Cabinet making;  
Other similar uses which may, in the opinion of the  
Minden Regional Planning Commission, cause an  
impact on the residential neighborhood as  
determined by standards provided herein.**

- (h) To obtain a certificate of use and occupancy, the applicant shall obtain, from the City of Minden tax office, a home occupation questionnaire form. The completed form will be returned to the city tax office for processing and approval/disapproval. Whereas a certificate of use and occupancy and the appropriate occupational license will be issued within seven working days from the date of submission. Said certificate and license shall be renewed annually upon compliance with conditions and be subject to revocation for failure to comply with applicable conditions. Lack of compliance with annual renewal of the certificate of use and occupancy and license and/or lack of compliance with enumerated conditions of this ordinance or statements proffered in the home occupation questionnaire shall make said certificate and license subject to cancellation. Applicants whose applications are denied by the City of Minden tax office and/or building inspector may appeal to the Minden [Regional] Planning Commission, and the MRPC will make a recommendation to the city council who has final authority for deciding on a denied application.

**(Ord. No. 709, § 1, 5-5-85; Ord. No. 712, § 1, 6-2-8**

# HOME OCCUPATIONAL LICENSE QUESTIONNAIRE

DATE \_\_\_\_\_

APPLICANT

\_\_\_\_\_

ADDRESS

\_\_\_\_\_

\_\_\_\_\_

PHONE NO. \_\_\_\_\_

DO YOU OWN SUBJECT PROPERTY? Yes \_\_\_\_\_ No \_\_\_\_\_

TYPE OF HOME OCCUPATION PROPOSED \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

1. Provide a detailed description of the proposed home occupation including the method of operation, scope of operation, materials and equipment involved and any other information that would describe the home occupation.
2. How many persons are involved in the home occupation?
3. What will the hours of operation be? From \_\_\_\_\_ To \_\_\_\_\_
4. Describe any alterations, both to the interior and exterior of home, that are proposed.

5. Describe the mechanical and/or electrical equipment that will be necessary to conduct the proposed activity.

6. Will people come to your residence to obtain services and/or products? Yes \_\_\_\_\_  
**No \_\_\_\_\_ If yes, what do you estimate to be the number, the time of day, and the length of stay for those individuals?**

7. How much off-street parking will be provided on the site?

8. If a sign is to be used, indicate the size, the location and information to be provided.

9. Is your home occupation in conformance with all existing covenants and restrictions applicable to your property? **No \_\_\_\_\_ If No, explain.**  
**Yes \_\_\_\_\_**

10. I have read all pertinent sections of Section 2.12 of the Official Zoning Ordinance of the City of Minden which apply to home occupations and believe that my proposed home occupation complies with all conditions of the Code and if my home occupation is approved, I further agree to meet all statements made by me in this document.

**APPLICANT'S SIGNATURE**

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