Town of Roseland
62438 Commercial Street
Roseland, La 70456

OCCUPATIONAL LICENSE TAX APPLICATION

(The tax is due January 1 for existing businesses, and is delinquent after the last day of February.)

1. Date of Return ____/____/____ (MONTH, DAY, YEAR)
2. New Business Renewal--PROVIDE PRIOR YEAR'S LICENSE NUMBER: _____
3. FEDERAL EMPLOYER ID NUMBER: _____
4. LA SALES TAX NUMBER: _____
5. LOCAL SALES TAX NUMBER: _____
6A. TAXPAYER NAME B. TELEPHONE NUMBER

_____

C. TRADE NAME

_____

D. MAILING ADDRESS, CITY, STATE, ZIP CODE

_____

E. PHYSICAL LOCATION, STREET ADDRESS, CITY, STATE, ZIP CODE

_____

7. Location of Accounting Records: ☐ d ☐ e

8. Type of Business: ☐ Individual ☐ Partnership ☐ Corporation
☐ Governmental ☐ Non-profit ☐ other (specify) _____

9. Provide information on owner(s) below. If corporation or partnership, provide information for officers or partners. For corporation, provide state of incorporation:

NAME	TITLE	SOCIAL SECURITY NUMBER
RESIDENT ADDRESS		TELEPHONE NUMBER
NAME	TITLE	SOCIAL SECURITY NUMBER
RESIDENT ADDRESS		TELEPHONE NUMBER
NAME	TITLE	SOCIAL SECURITY NUMBER
RESIDENT ADDRESS		TELEPHONE NUMBER

10. Name and address of agent for service of process

_____

11. Nature of Business-description of sales or activity.

_____

I affirm that the information given on this application and the attached schedules is true and correct.

12. SIGNATURE OF APPLICANT _____ TITLE _____

SIGNATURE OF PREPARER IF DIFFERENT FROM ABOVE _____

SCHEDULE A: CALCULATION OF TAXABLE GROSS RECEIPTS

NEW BUSINESS

13. CHECK ONE:

☐ STARTED NEW BUSINESS ON _____ (DATE)
☐ PURCHASED EXISTING BUSINESS—NAME OF PREVIOUS OWNER _____
☐ OTHER (SPECIFY) _____

14. CHECK ONE BOX BELOW AND FOLLOW INSTRUCTIONS TO CALCULATE TAXABLE GROSS RECEIPTS:

☐ **BUSINESS OPENED THIS CALENDAR YEAR**

LESS THAN 30 DAYS

☐ BETWEEN DECEMBER 2 AND DECEMBER 31;
TOTAL GROSS RECEIPTS FOR PERIOD OF OPERATION: _____

☐ PRIOR TO DECEMBER 2; PAY MINIMUM TAX; CALCULATE REMAINDER DUE AFTER FIRST 30 DAYS OF OPERATION USING METHOD IMMEDIATELY BELOW.

☐ MORE THAN 30 DAYS;

A. GROSS RECEIPTS FOR FIRST 30 DAYS: _____
B. DEDUCTIONS*: _____ _____
C. A MINUS B EQUALS TAXABLE RECEIPTS: _____
D. NUMBER OF MONTHS IN OPERATION: _____
E. D TIMES C EQUALS ESTIMATED TAXABLE GROSS OF: _____

☐ **BUSINESS OPENED DURING THE PREVIOUS CALENDAR YEAR**

A. GROSS RECEIPTS: _____
B. DEDUCTIONS*: _____ _____
C. A MINUS B EQUALS TAXABLE RECEIPTS: _____
D. NO. OF DAYS OPERATION: _____
E. C/D EQUALS AVERAGE GROSS RECEIPTS: _____
F. 365 TIMES E EQUALS ESTIMATED TAXABLEE GROSS OF: _____

☐ **EXISTING BUSINESS**

15.
A. GROSS SALES/RECEIPTS: _____
B. DEDUCTIONS*: _____ _____
C. A MINUS B EQUALS TAXABLE RECEIPTS: _____

☐ **RETAIL DEALERS OF GASOLINE AND MOTOR FUELS**

16.
A. GROSS SALES/RECEIPTS: _____
(DO NOT INCLUDE SALES OF MOTOR FUELS)
B. DEDUCTIONS*: _____ _____
C. A MINUS B EQUALS TAXABLE RECEIPTS: _____
D. TAX DUE FROM TABLE 1 _____
E. GALLONS OF GASOLINE & MOTOR FUELS SOLD _____
F. TAX DUE ON LINE E FROM TABLE 1.1 _____
G. TOTAL TAX DUE LINE D PLUS LINE F _____
H. MAXIMUM TAX DUE 6,200.00
I. ENTER THE LESSER OF LINE G or LINE H _____

17. CLASS: ☐ RETAIL ☐ WHOLESALE ☐ COMMISSION ☐ PUBLIC UTILITIES ☐ LENDING ☐ OTHER

18. USE APPROPRIATE TABLE TO CALCULATE TAX DUE:
(FOR OTHERS, PROFESSIONALS, OR PHARMACIES MULTIPLY TAXABLE RECEIPTS BY .1%) _____

19. FLAT FEES:

ITEM	NUMBER	FEE	TOTAL FOR ITEM
		TOTAL FOR FLAT FEES	

20. AMOUNT OF TAX DUE (TOTAL OF LINES 18 AND 19) _____

21. INTEREST (1¼% PER MONTH OF THE TAX DUE FROM THE DUE DATE UNTIL UNTIL TAX IS PAID): _____

22. PENALTY (5% OF THE TAX DUE FOR EACH THIRTY DAYS, OR FRACTION THEREOF, FROM THE DUE DATE UNTIL THE RETURN IS FILED, BUT IS LIMITED TO A TOTAL OF 25%): _____

23. TOTAL AMOUNT DUE _____

**DEDUCTIONS ARE ALLOWABLE FOR THESE BUSINESSES: SERVICE STATIONS, INTERSTATE SALES OF STOCKS & BONDS, AND UNDERTAKERS.*

OCCUPATIONAL LICENSE TAX

Who Must File: Each person engaged in any trade, profession, vocation, calling, or business must complete a Business Registration Application Form.

Registration for Occupational License Tax: A Business Registration Application form must be requested and completed at least one month prior to opening for business to insure timely receipt of license. A separate license is required for each place of business.

Certain businesses applying for an occupational license require approval from the Department of Public Works-Inspection Division and/or the Department of Health. A fee is charged to obtain a zoning clearance or certificate of occupancy.

Rate of Tax: The rate of tax varies with each class of business (see Occupational License Tax Tables).

Date Tax Due: The first license tax is due on the date the business is opened; thereafter, the tax is due on January 1 of each calendar year. All payments for licenses after the last day of February of the calendar year for which they are due, or in the case of a new business, payments after the date such business is commenced, shall be delinquent and subject to delinquent interest and penalty.

Basis of the Tax: If the business has operated a full year, the basis for determining the amount of the annual license is the annual gross receipts, gross fees, or gross commissions earned during the preceding calendar year. If a business commences during a calendar year, the initial license shall be issued for the minimum tax rate. After the business has operated for 30 days, the gross receipts for that period shall be multiplied by the number of months, or major fraction thereof remaining in the calendar year, to determine if any additional occupational license tax is due.

Exempted Transactions:

The occupational license tax shall not apply to the following:

- Blind persons and their widows or orphans, where the business is conducted by any blind person, exclusively for his own support or the support of his family.
- 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 non-profit organizations.
- Artists, craftsmen, and vendors who are authorized to display their own original art and handicraft for sale at functions sponsored by a Baton Rouge (IRS 501C) non-profit organization or vendors authorized by a Baton Rouge (IRS 501C) non-profit organization at its function.
- Qualified non-profit 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.
- Any person engaged in the business of selling at wholesale malt, vinous, spirituous, alcoholic, or intoxicating liquor containing more than six percent of alcohol by

volume, and beer, porter, ale, fruit juices, and wine containing more than one-half percent of alcohol by volume.

- Banks, homestead and building and loan associates, editors, broadcasters, 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).
- Manufacturers, except those manufacturers who sell their manufactured articles at retail shall be subject to the payment of a license tax on such retail sales.
- Exhibitors for trade shows when the promoter has paid the license fee.

ALCOHOL AND TOBACCO	**R. S. 26:88**	
CLASS A – BEER	DRINKING ON PREMISES	$150.00
CLASS B – BEER	PACKAGE ONLY	$50.00
LIQUOR		$350.00

PROFESSIONAL SERVICES	
ANNUAL LICENSE EQUALS	0.1% OF GROSS SALES

FLAT RATES	**R. S. 47:359**	
CHAIN STORES		$2.00 PER STORE + TABLE 1
AMUSEMENT DEVICE		$20.00 PER MACHINE + TABLE 1
HOTEL/MOTEL/ROOMING HOUSE		$2.00 PER ROOM + TABLE 1
VIDEO GAME/PINBALL		$50.00 PER MACHINE + TABLE 1
ITINERANT	SEAFOOD AND AGRICULTURE	$100.00
ITENERANT	PEDDLER/HAWKER	$200.00

INSURANCE COMPANIES AND AGENTS	**R.. 22:843**	
GROSS SALES AREAS MUCH	BUT LESS THAN	LICENSE
$1.00	$2,000	$40
$2,000.01	$4,000	$60
$4,000.01	$6,000	$80
$6,000.01	$8,000	$87
$8,000.01	$9,000	$101
$9,000.01	$10,000	$108
ADD $7.00 FOR EACH $1,000 OF FRACTION THEREOF OVER $10,000		

Louisiana Occupational License
Tax Tables
Prepared by the
Louisiana Municipal Association

RETAIL R.S. 47:354 TABLE 1

If the Gross Sales are:

As Much As	But Less Than	The Annual License Shall Be:
$0	$50,000	$50
50,000	75,000	60
75,000	100,000	90
100,000	150,000	120
150,000	200,000	180
200,000	250,000	250
250,000	300,000	300
300,000	400,000	360
400,000	500,000	500
500,000	600,000	650
600,000	750,000	800
750,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000	.....	6,200

RETAIL GASOLINE R.S. 47:354.1 TABLE 1.1

If the Gallons Sold are:

As Much As	But Less Than	The Annual License Shall Be:
0	55,000	$50
55,00	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

WHOLESALE R.S. 47:355 TABLE 2

If the Gross Sales are:

As Much As	But Less Than	The Annual License Shall Be:
$ 0	$ 100,000	$ 50
100,000	150,000	75
150,000	250,000	100
250,000	500,000	150
500,000	600,000	200
600,000	800,000	250
800,000	1,000,000	300
1,000,000	1,500,000	400
1,500,000	2,000,000	500
2,000,000	2,500,000	700
2,500,000	3,000,000	900
3,000,000	4,000,000	1,000
4,000,000	5,000,000	1,250
5,000,000	5,500,000	1,800
5,500,000	6,000,000	2,400
6,000,000	6,500,000	3,000
6,500,000	7,000,000	3,600
7,000,000	7,500,000	4,200
7,500,000	8,000,000	4,800
8,000,000	9,000,000	5,200
9,000,000	10,000,000	5,600
10,000,000	11,000,000	6,000
11,000,000	12,000,000	6,400
12,000,000	13,000,000	6,800
13,000,000	14,000,000	7,200
14,000,000	.....	7,500

COMMISSION R.S. 47:357 TABLE 4

If the Gross Annual Commissions and Brokerages are:

As Much As	But Less Than	The Annual License Shall Be:
$ 0	$ 15,000	$ 50
15,000	20,000	70
20,000	25,000	90
25,000	30,000	112
30,000	40,000	137
40,000	50,000	180
50,000	65,000	225
65,000	80,000	300
80,000	100,000	360
100,000	125,000	450
125,000	150,000	600
150,000	175,000	675
175,000	200,000	750
200,000	250,000	900
250,000	300,000	1,050
300,000	350,000	1,200
350,000	400,000	1,400
400,000	450,000	1,600
450,000	500,000	1,800
500,000	550,000	2,000
550,000	600,000	2,200
600,000	650,000	2,400
650,000	700,000	2,600
700,000	750,000	2,800
750,000	800,000	3,000
800,000	850,000	3,200
850,000	900,000	3,400
900,000	950,000	3,600
950,000	.....	3,700

LENDING R.S. 47:356 TABLE 3

If the Amount of the Loan Made is:

As Much As	But Less Than	The Annual License Shall Be:
$ 0	$ 250,000	$ 50
250,000	500,000	100
500,000	750,000	150
750,000	1,000,000	200
1,000,000	1,250,000	250
1,250,000	1,500,000	300
1,500,000	1,750,000	350
1,750,000	2,000,000	400
2,000,000	2,250,000	450
2,250,000	2,500,000	500
2,500,000	3,000,000	550
3,000,000	3,500,000	600
3,500,000	4,000,000	650
4,000,000	4,500,000	700
4,500,000	5,000,000	750
5,000,000	5,500,000	800
5,500,000	6,000,000	850
6,000,000	6,500,000	900
6,500,000	7,000,000	950
7,000,000	7,500,000	1,000
7,500,000	8,000,000	1,050
8,000,000	8,500,000	1,100
8,500,000	9,000,000	1,150
9,000,000	9,500,000	1,200
9,500,000	10,000,000	1,250
10,000,000	11,000,000	1,350
11,000,000	12,000,000	1,450
12,000,000	13,000,000	1,550
13,000,000	14,000,000	1,650
14,000,000	15,000,000	1,750
15,000,000	16,000,000	1,850
16,000,000	17,000,000	1,950
17,000,000	18,000,000	2,050
18,000,000	19,000,000	2,150
19,000,000	20,000,000	2,250
20,000,000	25,000,000	2,500
25,000,000	30,000,000	3,000
30,000,000	35,000,000	3,500
35,000,000	.....	3,700

PUBLIC UTILITIES R.S. 47:358 TABLE 5

If the Gross Annual Receipts are:

As Much As	But Less Than	The Annual License Shall Be:
$ 0	$ 20,000	$ 50
20,000	25,000	60
25,000	37,500	75
37,500	50,000	115
50,000	75,000	150
75,000	100,000	200
100,000	150,000	300
150,000	200,000	450
200,000	250,000	650
250,000	500,000	750
500,000	750,000	1,500
750,000	1,000,000	2,250
1,000,000	1,250,000	3,000
1,250,000	1,500,000	3,750
1,500,000	1,750,000	4,500
1,750,000	2,000,000	5,250
2,000,000	2,250,000	6,000
2,250,000	2,500,000	6,900
2,500,000	.....	7,500

Town of Roseland

62438 Commercial Street

Roseland, La 70456

NOTE: A separate application is required for each location

Check all that apply: ☐ Sales tax ☐ Hotel/Motel ☐ Occupational License

1. Reason for applying
   - A. Started new business _____
   - B. Purchased ongoing business:
     1. Name of previous owner _____
     2. Trade name of previous owner _____
     3. Previous Owner account number _____
   - C. Opening additional location _____
   - D. Merger _____
   - E. Change of Name _____
   - F. Other _____

2. A. LA Sales and Use Tax Number ☐☐☐☐☐☐☐☐☐☐☐☐ Applied For _____ None _____
   B. Federal Identification Number ☐☐☐☐☐☐☐☐☐ Applied For _____ None _____
   C. Federal Standard Industrial Code ☐☐☐☐☐☐
   D. How many other business locations in this Parish _____

3. A. Legal name - Individual, Partners, or Corporation _____
   B. Trade name of business _____

4. Business location address _____ (Street address - Do not enter PO Box) City and State _____
   Zip code _____ Telephone (____)_____-_____ Parish in LA _____

5. Mailing Address for receiving tax forms and correspondence _____ (If same as location, write "Same")
   City and State _____ Zip code _____

6. Contact Person _____ Contact Phone Number (____)_____-_____
   Fax number (____)_____-_____ E-mail _____ Website _____
   Location of accounting records _____

7. Type of organization ☐ Individual ☐ Partnership ☐ Corporation ☐ LLC ☐ LLP
   ☐ Governmental ☐ Non-profit ☐ Other (Specify) _____

8. If sole owner - List Individual Name _____ SSN _____
   Home address _____ Telephone (____)_____-_____

9. If Corporation, LLC, LLP, or Partnership: List Name, Title Social Security Number, Home address, and Telephone number of officers, members, managers, or partners. (Attach continuation sheet if needed)

   Name _____ Title _____ SSN _____
   Address _____ City State Zip _____ Phone Number _____
   Name _____ Title _____ SSN _____
   Address _____ City State Zip _____ Phone Number _____

10. Agent for service of process _____
    Name _____ Physical address _____ Telephone number _____

11. First date sales will be made from this location _____ Date business first started operations _____

12. A. Nature of business: ☐ Retail Sales ☐ Retail Service ☐ Repair Service ☐ Wholesale ☐ Contractor
    ☐ Manufacturing/Fabrication ☐ Other _____
    B. Describe in detail your business _____
    Type of sales, activity, or service

13. Requested Reporting Status: ☐ Monthly ☐ Quarterly ☐ Annual ☐ Occasional/Irregular
    Reporting frequency - All new accounts are required to file parish sales/use tax returns on a regular basis unless sales tax receipts average less than $500.00 per month. Occasional/Irregular filers are for businesses (1) that do not transact business within St Mary Parish on a regular basis, or (2) that perform services that are exempt from taxation.

I affirm that the information given on this application is true and correct.

_____ _____
Signature of Applicant Title

_____ _____
Signature of Preparer (if different from above) Date

14. For Office Use Only

☐☐☐▒☐☐☐☐▒☐☐☐☐☐

Sales Tax Account Number

Town of Roseland
62438 Commercial Street
Roseland, La 70456

FOR OCCUPATIONAL LICENSE

	Please Circle	
Do You Sell Food?	Yes	No
If Yes, please attach a copy of your Board of Health Permit to Operate.		
Do You Sell Gasoline or Motor Fuels?	Yes	No
Will Your Business have Video Poker/Amusement Devices?	Yes	No

If Yes, Who own machines? _____

Date Business Opened: _____

Please Check Only One (1) of the Boxes Below:

☐ Started New Business-Less Than 30 Days-This Calendar Year
Business opened on or prior to June 30 of current year....$50.00
Business opened on or after July 1 of current year.....$25.00

☐ Business Opened More Than 30 Days
(A) ....Gross Receipts for First 30 Days _____
(B) ....Number of Months to Operate this Year _____
(C) ....(A) Times (B) Equal Estimated Taxable Gross _____

☐ Business Opened During the Previous Calendar Year
(A) ....Gross Receipts _____
(B) ....Number of Days In Operate _____
(C) ....(A) Divided by (B) Equal Average Daily Receipts _____
(D) ....365 Times (C) Equals Estimated Taxable Gross _____

☐ Business Opened Entire Previous Year
Enter Gross Income _____

For Office Use Only

Type:_____ Notes:_____

Indicate municipality/area of business location. Please check one.

___ 01 [redacted] ___ 04 [redacted]
___ 02 [redacted] ___ 05 [redacted]
___ 03 [redacted] ___ 06 [redacted]

MAKE CHECKS PAYABLE TO:

MAILING ADDRESS: