



OCCUPATIONAL LICENSE TAXES

Occupational Licenses are essentially taxes on the gross receipts of various classes of businesses and professions. There are virtually no exemptions, except that there is a minimum and maximum tax which may be paid by an individual or firm.

Occupational license taxes are payable on a sliding scale, depending upon the gross receipts of the business or profession. Some representative tax ranges are shown below:

Retailers:	\$50 - \$6,200 (generally about .1% of sales)
Wholesalers:	\$50 - \$7,500 (generally less than 0.05% of sales)
Professionals:	1/10 of 1% (.001) of gross

Manufacturers are not required to pay occupational license taxes (except on retail sales). The statute governing occupational license taxes is rather complicated. For more precise information about the amount of occupational license tax owed by your business, please contact the City's Revenue Division at the address shown below.

City occupational license taxes are paid annually to the City's Department of Finance. Tax notices are generally mailed in December or January, with the tax due before March 1 each year. A business beginning operation must also obtain an occupational license, with the fee pro-rated based on the number of days remaining in the year and the anticipated gross sales of the business. Click [<here>](#) for applications for occupational licenses and other information on occupational license tax or call:

Finance Department

(318) 673-5500

NOTE: Occupational License Taxes are not to be confused with Certificates of Occupancy. Requirements for the Certificates of Occupancy are found in Section 3. Permits & License Section. In some cases, Certificates of Occupancy **MUST** be obtained before you apply for an Occupational License.