

Chapter 15

**TAXATION\***

- Art. I. In General, §§ 15-1–15-20  
Art. II. Occupational License Tax, §§ 15-21–15-47  
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**ARTICLE I. IN GENERAL**

**Sec. 15-1. Tax due date.**

Except as otherwise provided, all taxes due the town shall become due and delinquent on December thirty-first of each year and it shall be the duty of the collector to proceed to collect them.

(Code 1964, § 2-8)

**Sec. 15-2. Clerk designated tax collector.**

The town clerk is hereby made tax collector and he is hereby authorized and directed to collect all taxes and moneys due the town.

(Code 1964, § 2-9)

**Cross reference**—Town clerk, § 2-61 et seq.

**Secs. 15-3–15-20. Reserved.**

**ARTICLE II. OCCUPATIONAL LICENSE TAX†**

**DIVISION 1. GENERALLY**

**Sec. 15-21. Levied.**

There is hereby levied an occupational license tax for the year 1993 and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession, subject to license under the constitution and laws of the state.

(Code 1964, § 12-1; Ord. No. 744, § 1, 6-27-86; Ord. No. 753, § 1, 6-19-87; Ord. No. 794, § 1, 2-1-93)

**\*Charter references**—Power of town to raise money by taxation, § 1; authority of mayor and selectmen to levy and collect taxes, § 5; assessor and collector to collect taxes, § 9; privilege tax authorized, § 16(14).

**Cross reference**—Administration, Ch. 2.

**State law references**—Taxation and fiscal affairs, R.S. 33:2621 et seq.; revenue and taxation generally, R.S. Title 47.

**†State law references**—Authority to impose license taxes, Const. 1974, Art. VI, § 28; occupational license tax, R.S. 47:341 et seq.

**Sec. 15-22. Adoption of state laws.**

The amount of license tax levied in each case is hereby fixed, determined, and ordained to be the same as that fixed, levied, and collectable by the governing authority under, and shall be granted in accordance with the provisions of R.S. 47:341 through 47:363, inclusive, as amended, and all other applicable laws, all of which for all purposes of this section are made a part hereof by reference as if written herein except:

- (1) *Petroleum taxes.* In calculating the gross sales at retail gasoline filling and service stations or at bulk or distributing plants engaged in the storage and sale of petroleum products, the taxpayer shall exclude therefrom that part of the purchase price paid by him for gasoline and motor fuels or lubricating oils as shall equal the manufacturer's or dealers' 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, and such taxpayer shall be taxed at fifty (50) percent of the rate provided.
  - (2) *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, motorbuses, 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 of motor vehicles, however, the gross sales and receipts from the sale of the above listed motor vehicles and boats, subject to this tax, shall not exceed three hundred thousand dollars (\$300,000.00).
  - (3) *Peddlers and itinerant vendors.* All peddlers and itinerant vendors defined by Louisiana Revised Statutes, and as described in section 359 B(1) of Occupational Tax Manual shall obtain a license costing one hundred dollars (\$100.00) except, however, as provided by R.S. 47:360E, those engaged in agricultural or horticultural pursuits are still exempt from occupational license tax. Farmers vending their own produce would not pay a license tax, but those vending produce they purchased from farmers would pay a license tax of one hundred dollars (\$100.00).
- (Code 1964, § 12-2; Ord. No. 753, § 2, 6-19-87; Ord. No. 794, § 2, 2-1-93)

**Sec. 15-23. Video draw poker devices.**

(a) There is hereby imposed and levied an annual license tax on every person engaged in the business of operating video draw poker devices or similar devices licensed and permitted pursuant to R.S. 33:4862, et seq. of fifty dollars (\$50.00) for each such device.

(b) All license taxes levied herein shall be collected in the same manner as occupational license tax levied pursuant to R.S. 47:3590. The taxes shall be due and payable upon initial

installation of each such device or on January 1st of each year and all unpaid license taxes shall become delinquent on March 1st. The collection of delinquent accounts shall be enforced in accordance with L.R.S. 47:1601 and 47:1602.

(Ord. No. 794-A, 1-4-94)

**Editor's note**—Ordinance No. 794-A, adopted January 4, 1993, did not specifically amend this Code; hence, inclusion as § 15-23 was at the discretion of the editor.

**Secs. 15-24–15-45. Reserved.**

#### DIVISION 2. INSURANCE BUSINESS\*

##### **Sec. 15-46. Tax levied.**

(a) There is hereby imposed and levied an annual license tax on any insurer in the business of issuing any form of insurance policy or contract, which may now or hereafter be subject to the payment of any license tax for state purposes, all as authorized by R.S. 22:1076 on risks located in the town as follows:

- (1) *Life, accident and health companies.* On any insurer engaged in the business of issuing life or accident or health insurance policies or other forms of contracts or obligations covering such risks, or issuing endowment or annuity policies, or con-

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\*State law reference—Local license tax on insurance business, R.S. 22:1076.

tracts, or other similar forms of contract obligations in consideration of the payment of a premium or other consideration for the issuance of such policies, contracts or obligations whether such insurer by operating in this state or through an agent or other representative or otherwise, ten dollars (\$10.00) on gross annual premiums up to two thousand dollars (\$2,000.00) and an additional license tax thereafter of seventy dollars (\$70.00) on each ten thousand dollars (\$10,000.00), or fraction thereof, of gross annual premiums in excess of two thousand dollars (\$2,000.00). The maximum license tax on such businesses, payable to the town by any one (1) insurer, shall not exceed twenty-one thousand dollars (\$21,000.00).

(2) *Fire and marine companies, etc.* On any insurer, engaged in the business of issuing policies, contracts, or other forms of obligations covering the risk of fire, marine, transportation, surety, fidelity, indemnity, guaranty, worker's compensation, employers' liability, property damage, livestock, vehicle, automatic sprinkler, burglary, or insurance business of any other kind whatsoever in this state, whether such insurer is operating in this state through agents or other representative or otherwise, shall be as follows:

- a. *First class:* When the gross receipts are not more than two thousand dollars (\$2,000.00), the license shall be forty dollars (\$40.00);
- b. *Second class:* When the gross receipts are more than two thousand dollars (\$2,000.00), and not more than four thousand dollars (\$4,000.00), the license shall be sixty dollars (\$60.00);
- c. *Third class:* When the gross receipts are more than four thousand dollars (\$4,000.00), and not more than six thousand dollars (\$6,000.00), the license shall be eighty dollars (\$80.00);
- d. *Fourth class:* When the gross receipts exceed six thousand dollars (\$6,000.00), the additional license thereafter shall be seventy dollars (\$70.00) for each ten thousand dollars (\$10,000.00), or fraction thereof, in excess of six thousand dollars (\$6,000.00).

(b) The maximum license tax on such businesses, payable to the town by any insurer, shall not exceed the maximum limit of nine thousand dollars (\$9,000.00), as provided for by R.S. 22:1076. Plate glass and steam boiler inspection insurers shall pay only one-third of the above rates provided in subsection (a)(2) and provided further, that the amount of license payable to the town as fixed by this section, shall be one-third of the amount so fixed if the payer shall file a sworn statement with the annual report required by R.S. 22:1076 showing that at least one-sixth of the total admitted assets of the payer, less assets in an amount equal to the reserves on its policies issued in foreign countries in which it is authorized to do business and which countries require an investment therein as a condition of doing business, is invested and maintained, either in bonds of the state, or in bonds of municipal, school, road, or levee district, or other political subdivisions of this state or in mortgages on property located in this state, or in real property in this state which shall be requisite for the convenient accommodation of the transaction of its own business, or in policy loans, or other loans to residents of this state, or to corporations organized under the laws of this state and domiciled in this state,

or in stock of homestead building or loan associations organized under the laws of this state, to the extent such stock is guaranteed or insured by the Federal Deposit Insurance Corporation or other federal or state agency.

(Code 1964, § 12-13; Ord. No. 754, § 1, 6-15-87)

**Sec. 15-47. Due date; collection of delinquent accounts.**

All license taxes levied under this division shall be due and payable on January first of each year and all unpaid license taxes shall become delinquent on March first. The collection of delinquent accounts shall be enforced in accordance with R.S. 47:1601 and 47:1602.

(Code 1964, § 12-15; Ord. No. 754, § 2, 6-15-87)