

CHAPTER 12

LICENSING AND REGULATIONS

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Article A. General

Section 12.1 Annual license tax

There is hereby levied an occupational license tax for the year 1988 and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession or vocation, subject to license under the constitution and laws of this state. (Ordinance 4 adopted 1/5/60; Ordinance 19 adopted 1/8/63; Ordinance 42 adopted 12/8/81; Ordinance 44 adopted 5/11/82; Ordinance 64 adopted 6/2/87; Ordinance 71 adopted 11/7/89; Ordinance 77 adopted 1/12/93; Ordinance 95 adopted 12/12/95)

Section 12.2 Adoption of state law

The amount of license tax levied in each case is hereby fixed, levied, and collectable by the town under, and shall be granted in accordance with, R.S. 47:341-363, both inclusive, as amended, and all other applicable laws, all of which for all purposes are made a part hereof by reference as if written herein in extenso. (Ordinance 4 adopted 1/5/60; Ordinance 19 adopted 1/8/63; Ordinance 42 adopted 12/8/81; Ordinance 44 adopted 5/11/82; Ordinance 64 adopted 6/2/87; Ordinance 71 adopted 11/7/89; Ordinance 77 adopted 1/12/93; Ordinance 95 adopted 12/12/95)

Section 12.3 Peddlers

All peddlers, as defined in R.S. 47:3549(C), shall obtain a license, the fee for which shall be two hundred (\$200) dollars.
(Ordinance 135 adopted 1/14/02)

Section 12.4 Exemptions; definitions; classifications; adoption

For the purpose of this Chapter, the exemptions, limitations, definitions, and classifications in effect on January 1, 1987, as provided in said statutes, as amended, and in any act hereinafter passed, amending same, are hereby adopted.

(Ordinance 4 adopted 1/5/60; Ordinance 19 adopted 1/8/63; Ordinance 42 adopted 12/8/81; Ordinance 44 adopted 5/11/82; Ordinance 64 adopted 6/2/87; Ordinance 71 adopted 11/7/89; Ordinance 77 adopted 1/12/93; Ordinance 95 adopted 12/12/95)

Section 12.5 Penalty and interest

A. All license taxes levied herein shall be due and payable on January first of each year and all unpaid license taxes shall become delinquent on March first.

B. When any taxpayer fails to pay the tax, or any portion thereof, before March first, interest at the rate of one and one-half (1 1/2%) per cent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid.

C. In addition to the interest charged on delinquent taxes there shall be imposed a penalty of five (5%) per cent of the total tax due if the failure or delinquency is for not more than thirty (*30) days, with an additional five (5%) per cent for each additional thirty (30) days or fraction thereof during which the failure or delinquency continues, not to exceed twenty-five (25%) per cent of the tax in the aggregate.
(Ordinance 135 adopted 1/14/02)

D. The interest and penalty due pursuant to this Section shall be collected by the town in the same manner as the license tax.

Article B. Amusements

Section 12.11 Video poker

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. 27:301, et seq. of fifty (\$50) dollars for each such device.

B. All license taxes levied in this Section shall be collected in the same manner as occupational license tax levied pursuant to R.S. 47:359(D).
(Ordinance 77 adopted 1/12/93)

Section 12.12 Charitable gaming

The council declares that Charitable Raffles, Bingo, and Keno as provided for in law shall be permitted within the limits of the town and shall be licensed, conducted, and regulated in accordance with law, all of which for all purposes of this Section are made a part hereof by reference as if written herein in extenso. Upon receipt of a state license same shall be presented to the town.

(Ordinance 63 adopted 2/18/87)

Article C. Insurance Companies

Section 12.21 License tax; basis of levy

There is hereby imposed and levied an annual license tax on any insurer engaged 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) On any insurer engaged in the business of issuing life or accident or health insurance policies, other than programs of benefits authorized or provided pursuant to Parts I and II of Chapter 12 of Title 42 of the Louisiana Revised Statutes of 1950, or other forms of contracts or obligations covering such risks, or issuing endowment or annuity policies, or contracts, 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 is operating in this state through an agent or other representative or otherwise:

(a) Ten (\$10) dollars on gross annual premiums up to two thousand (\$2,000) dollars and an additional license thereafter of seventy (\$70) dollars on each ten thousand (\$10,000) dollars, or fraction thereof, of gross annual premiums in excess of two thousand (\$2,000) dollars.

(b) The maximum license on such businesses, payable to the town by any one insurer, shall not exceed twenty-one thousand (\$21,000) dollars.

(2) 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, live stock, 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 representatives or otherwise, shall pay the following:

(a) 1st Class: When the gross receipts are not more than two thousand (\$2,000) dollars, the license shall be forty (\$40) dollars.

(Ordinance 94 adopted 12/12/95)

(b) 2nd Class: When the gross receipts are more than two thousand (\$2,000) dollars, and not more than four thousand (\$4,000) dollars, the license shall be sixty (\$60) dollars.

(c) 3rd Class: When the gross receipts are more than four thousand (\$4,000) dollars, and not more than six thousand (\$6,000) dollars, the license shall be eighty (\$80) dollars.

(d) 4th Class: When the gross receipts exceed six thousand (\$6,000) dollars, the additional license thereafter shall be seventy (\$70) dollars for each ten thousand (\$10,000) dollars, or fraction thereof, in excess of six thousand (\$6,000) dollars.

(e) The maximum license tax on such businesses, payable to the town by any insurer, shall not exceed nine thousand (\$9,000) dollars. However, plate glass and steam boiler inspection insurers shall pay only one-third (1/3) of the rates provided in Paragraph A(2).

(3) The amount of license payable to the town as fixed in this Section, shall be one-third (1/3) of the amount so fixed if the payer shall file a sworn statement with the annual report required by state law, showing that at least one-sixth (1/6) of the total admitted assets of the payer, are invested and maintained in qualifying Louisiana investments as defined in R.S. 22:1068(C).
(Ordinance 16 adopted 4/5/60)

Section 12.22 Same; payment; collection; interest

A. The license fee provided in this Article shall be due and payable on January first and all unpaid taxes shall thereafter be delinquent on June first. A penalty of five (5%) percent per month shall be added to the amount of tax due and payable, along with the tax due. The town may waive the payment of the penalty, or any amount thereof, if it finds that failure to pay was due to some unforeseen or unavoidable reason, other than mere neglect.

B. The amount of any monetary penalty assessed pursuant to this Section shall not be greater than twenty-five (25%) percent of the total amount of the tax due.

C. The collection of delinquent accounts shall be enforced in accordance with R.S. 22:1076 and R.S. 47:1601.