

**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 |

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 |

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 |

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 |
| 55,000 | 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 |

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 |

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 |