

ORDINANCE 2026-3
LEVYING AND REGULATING OCCUPATIONAL LICENSE TAX
AN ORDINANCE TO LEVY AN OCCUPATIONAL LICENSE TAX
FOR THE YEAR 2026, AND SUBSEQUENT YEARS,
UPON PERSONS PURSUING AND CONDUCTING ANY
BUSINESS, TRADE, CALLING, PROFESSIONS,
OR VOCATION WITHIN THE CORPORATE LIMITS OF
THE CITY OF BAKER, LOUISIANA

The Mayor and Council of the City of Baker, Louisiana met in regular session held live and live streamed via YouTube, Tuesday, the 10th day of February, 2026, and with a proper quorum being there and then in attendance, and declared that a public hearing was in session to consider the adoption of the following ordinance which was read in full and submitted to a vote for adoption.

NOW THEREFORE, be it ordained by the Mayor and Council of the City of Baker, Parish of East Baton Rouge, State of Louisiana, as follows, to wit:

SECTION 1:

The Code of Ordinances of the City of Baker, Parish of East Baton Rouge, State of Louisiana, is hereby amended and re-enacted to hereby levy an occupational license tax for the year 2026, and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession, or vocation, within the corporate limits of the City of Baker, Parish of East Baton Rouge, State of Louisiana, subject to license under the Louisiana Constitution and laws of this state.

SECTION 2:

The amount of the license tax 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 Louisiana Revised Statutes, Title 47, Section 341, through 401, inclusive as amended and all other applicable laws, all of which for all purposes of this ordinance are made a part hereof by reference as if written herein in extensio.

SECTION 3:

Non-Disclosure and Verification: Nothing contained in this ordinance shall require, permit or allow the disclosure of any information whatsoever, from the files, papers, books, and records of any professional person, firm or corporation taxed hereunder and verification of the tax of said professional person, firm, or corporation shall be based and determined upon the gross revenue shown and declared by said professional person's, firm's, or corporations's state income tax return.

SECTION 4:

Peddlers. All peddlers defined by Louisiana Revised Statutes, Title 47, Section 342, shall obtain a license costing one hundred dollars (\$100.00).

SECTION 5:

This ordinance shall become effective January 1, 2026, and remain in effect until amended, re-enacted, or rescinded.

SECTION 6:

All other ordinances or parts of ordinances in conflict herewith are hereby repealed in their entirety. Provided, however, that this ordinance shall in no way have any effect on any ordinance or resolution previously adopted by the City of Baker, imposing a license tax on insurance companies as authorized under Title 22, of the Louisiana Revised Statutes.

SECTION 7:

If any provision or item of this ordinance or the application thereof is held invalid, such invalidity shall not affect other provisions, items, or applications of this ordinance which can be given effect without the invalid provisions or items, or applications of this ordinance, are hereby declared severable.

SECTION 8:

It is the intention of the City Council in and for the City of Baker, Louisiana, and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of the City of Baker, Louisiana, and that the sections of this ordinance may be renumbered to accomplish such intentions. Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid, by a court of competent jurisdictions for any reason, the remainder of said ordinance shall remain in full force and effect, the provisions of this ordinance being hereby declared severable.

This ordinance having been submitted to a vote, the vote thereon was recorded as follows:

- YEAS: Collins, Dunn, Murphy, Young
- NAYS: None
- ABSENT: Vincent
- ABSTAIN: None

This ordinance was presented January 13, 2026, at the regular meeting of the Baker City Council held live and live streamed via YouTube in Baker, Louisiana.

And the ordinance was declared adopted on this the 10th day of February 2026 at the regular meeting of the Baker City Council held via telephone conference call in Baker, Louisiana.

ATTEST:

/s/Angela Canady Wall, LCMC, Clerk of Council

/s/Darnell Waites, Mayor