

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
						Min	Pro-rate	Max	Cap
Abstractors	1	Gross Sales	R.S.47:354 (B)(1)			\$ 50.00	Y	\$ 6,200.00	
Abstract and Title Company	1	Gross Sales	R.S.47:354 (B)(1)	R.S.47:354 (B)(46)		\$ 50.00	Y	\$ 6,200.00	
Academy of Music	1	Gross Sales	R.S.47:354 (B)(10)			\$ 50.00	Y	\$ 6,200.00	
Accountant		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Admission/Cover Fees	1	Gross Sales	R.S.47:354 (C)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Advertising Agency	1	Gross Sales	R.S.47:354 (B) (46)			\$ 50.00	Y	\$ 6,200.00	
Advisory Service	1	Gross Sales	R.S.47:354 (B) (46)			\$ 50.00	Y	\$ 6,200.00	
Air Hockey Table		Flat Fee \$20 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Air Transportation	1	Gross Sales	R.S.47:354 (B)(58)			\$ 50.00	Y	\$ 6,200.00	
Aircraft Dealer-Retail	1	Gross Sales	R.S.47:354 (C)	R.S. 47:361(D)		\$ 50.00	Y	\$ 6,200.00	\$ 800.00
Aircraft Dealer-Wholesale	2	Gross Sales	R.S.47:342 (12)	R.S.47:355	R.S. 47:361(D)	\$ 50.00	Y	\$ 7,500.00	\$ 250.00
Alcohol Distiller	4	Gross Commissions	R.S.47:357 (B) (6)			\$ 50.00	Y	\$ 3,700.00	
Ambulance Service	1	Gross Sales	R.S.47:354 (B)(3)			\$ 50.00	Y	\$ 6,200.00	
Amusement Device-Mechanical		Flat Fee \$20/50 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Amusement Hall	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Amusement Park	1	Gross Sales	R.S.47:354 (B)(4)			\$ 50.00	Y	\$ 6,200.00	
Answering Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Antique Show		Flat Fee \$250 (10 days)	R.S.47:359 (H)				N		
Appraiser	1	Gross Sales	R.S. 47:354 (B)(5)			\$ 50.00	Y	\$ 6,200.00	
Archery Range	1	Gross Sales	R.S.47:354 (B)(46)	R.S.47:354(B)(4)		\$ 50.00	Y	\$ 6,200.00	
Architect		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Arena	2	Gross Sales	R.S. 47:355 (B) (1)			\$ 50.00	Y	\$ 7,500.00	
Armored Car Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Arts & Crafts Show (For Profit)		Flat Fee \$250 (10 days)	R.S. 47:359(H)				N		
Attorney-At-Law		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Auction Barn/House	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Auctioneer	4	Gross Commissions	R.S.47:357(A)			\$ 50.00	Y	\$ 3,600.00	
Auditing Bills/Invoices	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Auto Auction-Wholesale	2	Gross Sales	R.S. 47:355 (A)	R.S. 47:361(D)		\$ 50.00	Y	\$ 6,200.00	\$ 250.00
Auto Club	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	

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Auto For Hire	1	Gross Sales	R.S.47:354 (B)(53)			\$ 50.00	Y	\$ 6,200.00	
Auto Title Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Automated CD Rental Kiosk	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Bacteriologist		0.1 % of Gross	R.S. 47:359(J)			50.00	N	2,000.00	2,000.00
Bail Bondsman	1	Gross Sales	R.S. 47:354 (B)(9)			\$ 50.00	Y	\$ 6,200.00	
Barbershop	1	Gross Sales	R.S.47:354 (B)(7)			\$ 50.00	Y	\$ 6,200.00	
Barge Line (Freight)	1	Gross Sales	R.S.47:354 (B)(8)			\$ 50.00	Y	\$ 6,200.00	
Barge Line (Passengers)	1	Gross Sales	R.S.47:354 (B)(8)			\$ 50.00	Y	\$ 6,200.00	
Bars/Lounges	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Baseball/Softball Park	1	Gross Sales	R.S.47:354 (B)(4)			\$ 50.00	Y	\$ 6,200.00	
Baseball Team (Professional)		Flat Fee \$1,000	R.S. 47:359(G)				N		
Beauty Salon	1	Gross Sales	R.S.47:354 (B)(7)			\$ 50.00	Y	\$ 6,200.00	
Beauty School	1	Gross Sales	R.S.47:354 (B)(10)			\$ 50.00	Y	\$ 6,200.00	
Bed & Breakfast (with Restaurant/Bar)	1	Flat Fee \$2 per room + Retail	R.S.47:354 (B)(44)	R.S. 47:359(I)	R.S.47:354(B)(42)	50.00	N	6,200.00	
Bed & Breakfast Only		Flat Fee \$2 per room	R.S. 47:359(I)				N		
Billboard	1	Gross Sales	R.S.47:354 (B)(28)			\$ 50.00	Y	\$ 6,200.00	
Bill Paying Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Billing Agency	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Blood Pressure Monitors		Flat Fee \$20 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Blue Prints (Sales)	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Boarding House Only		Flat Fee \$2 per room	R.S. 47:359(I)				Y		
Boarding House (with Restaurant/Bar)	1	Flat Fee \$2 per room + Retail	R.S.47:354 (B)(44)	R.S. 47:359(I)		50.00	Y	6,200.00	
Boat Carrier (Freight)	1	Gross Sales	R.S.47:354 (B)(8)	R.S.47:354 (B)(58)		\$ 50.00	Y	\$ 6,200.00	
Boat Carrier (Passengers)	1	Gross Sales	R.S.47:354 (B)(8)	R.S.47:354 (B)(58)		\$ 50.00	Y	\$ 6,200.00	
Boat Dealer (Retail)	1	Gross Sales	R.S.47:354 (B)(43)	R.S. 47:361(D)		50.00	Y	6,200.00	800.00
Boat Dealer (Wholesale)	2	Gross Sales	R.S. 47:355	R.S. 47:361(D)		50.00	Y	7,500.00	250.00
Boat Landing/Launch	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Boat Marina	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Body Piercing	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Bonding Company	1	Gross Sales	R.S.47:354 (B)(9)			\$ 50.00	Y	\$ 6,200.00	
Bondsman	1	Gross Sales	R.S.47:354 (B)(9)			\$ 50.00	Y	\$ 6,200.00	
Book Binder	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	

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Booking Agency	1	Gross Sales	R.S.47:354 (B)(59)			\$ 50.00	Y	\$ 6,200.00	
Bowling Alley	1	Gross Sales	R.S.47:354 (B)(28)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Bowling Machine (Coin Operated)		Flat Fee \$20 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Video Bowling (Amusement)		Flat Fee \$50 per device	R.S.47:359 (D) (1) (2)(3)(4)	R.S.47:359 (E)			N		
Building Materials (Retail)	2	Gross Sales	R.S. 47:355 (B) (2)			\$ 50.00	Y	\$ 6,200.00	
Building Materials (Wholesale)	2	Gross Sales	R.S.47:355 (A)	R.S. 47:355 (B) (2)		\$ 50.00	Y	\$ 6,200.00	
Building Materials (Peddler)		Flat fee \$200 per peddler	R.S. 47:359 (C)(1)(2)(3)(4)				N		
Buses or Trackless Trolleys	1	Gross Sales	R.S.47:354 (B)(57)	R.S.47:354 (B)(58)		\$ 50.00	Y	\$ 6,200.00	
Business School	1	Gross Sales	R.S.47:354 (B)(10)			\$ 50.00	Y	\$ 6,200.00	
Cable Television Business	1	Gross Sales	R.S.47:354 (B)(11)			\$ 50.00	Y	\$ 6,200.00	
Campground	1	Gross Sales	R.S.47:354 (B)(55)			\$ 50.00	Y	\$ 6,200.00	
Car Wash (Automatic or Hand)	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Carnival		Flat Fee \$250 (10 days)	R.S. 47:359 (H)				N		
Carpet/Rug Cleaning/Dyeing	1	Gross Sales	R.S.47:354 (B)(12)			\$ 50.00	Y	\$ 6,200.00	
Caterer	1	Gross Sales	R.S.47:354 (B)(46)	R.S.47:354 (B)(42)		\$ 50.00	Y	\$ 6,200.00	
Cellular Telephone Service Provider (Local Exchange)	5	Gross Sales	R.S. 47:358	R.S. 47:358 (C)		\$ 50.00	Y	\$ 7,500.00	
Cemetery	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Charter Bus Service	1	Gross Sales	R.S.47:354 (B)(58)			\$ 50.00	Y	\$ 6,200.00	
Charter Fishing/Guide Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Chemist		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Chemical Engineer		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Child Care Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Chiroprapist		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Cigarette Vending Machine (Operator)	1	Gross Sales	R.S. 47:346	R.S.47:354 (B)(35)		\$ 50.00	Y	\$ 6,200.00	
Circus		Flat Fee \$250 (10 days)	R.S. 47:359 (H)				N		
Civil Engineer		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Claw Machine (Coin Operated)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Cleaning Service	1	Gross Sales	R.S.47:354 (B)(12)			\$ 50.00	Y	\$ 6,200.00	
Clinics/Hospitals (For Profit)	1	Gross Sales	R.S.47:354 (B)(25)			\$ 50.00	Y	\$ 6,200.00	
Clothing Store	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	

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Business Classification	Tble	Basis of Tax	Revised Statue	Revised Statue	Revised Statue	Special Provisions			
Coffee House	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Coin Counting Kiosk	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Coin Operated Laundry/Dry Cleaning	1	Gross Sales	R.S.47:354 (B)(35)	R.S.47:354 (B)(49)		\$ 50.00	Y	\$ 6,200.00	
Coin Operated Amusement Devices not enumerated		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Cold Storage Facility	1	Gross Sales	R.S.47:354 (B)(13)			\$ 50.00	Y	\$ 6,200.00	
Collection Agency (Flat Fee Basis)	1	Gross Sales	R.S.47:354 (B)(14)			\$ 50.00	Y	\$ 6,200.00	
Collection Agency (Commission Basis)	4	Gross Commissions	R.S. 47:357 (A)			\$ 50.00	Y	\$ 3,700.00	
Commercial Artist	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Commercial Reporting or Rating Agency	1	Gross Sales	R.S.47:354 (B)(15)			\$ 50.00	Y	\$ 6,200.00	
Commission Broker	4	Gross Commissions	R.S. 47:357 (A)			\$ 50.00	Y	\$ 3,700.00	
Common Carrier	1	Gross Sales	R.S.47:354 (B)(58)	R.S.47:354 (B)(60)		\$ 50.00	Y	\$ 6,200.00	
Computer Sales/Service	1	Gross Sales	R.S.47:354 (B)(41)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Concert		Flat Fee \$250 (10 days)	R.S. 47:359 (H)				N		
Concessions	1	Gross Sales	R.S.47:354 (B)(44)			\$ 50.00	Y	\$ 6,200.00	
Consultant	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Consulting Psychologist		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Consumer Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Contractor	2	Gross Contracts	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S. 47:362 (A)	\$ 50.00	Y	\$ 7,500.00	\$ 750.00
Convention Promotion Consultant	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Copy Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Cotton Commissions	4	Gross Commissions	R.S. 47:357 (A)	R.S. 47:357 (B)(3)		\$ 50.00	Y	\$ 3,700.00	
Cotton Compress Business	4	Gross Commissions	R.S. 47:357 (A)	R.S. 47:357 (B)(2)		\$ 50.00	Y	\$ 3,700.00	
Cotton Factor Business	4	Gross Commissions	R.S. 47:357 (A)	R.S. 47:357 (B)(3)		\$ 50.00	Y	\$ 3,700.00	
Cotton Futures Brokering	4	Gross Commissions	R.S. 47:357 (A)	R.S. 47:357 (B)(4)		\$ 50.00	Y	\$ 3,700.00	
Counseling (Professional)		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Court Reporter	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Credit Bureau	1	Gross Sales	R.S.47:354 (B)(16)			\$ 50.00	Y	\$ 6,200.00	
Crop Dusting	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	

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Custodial Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Dance Hall	1	Gross Sales	R.S.47:354 (C)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Day Care Center	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Dealer in Stocks and Bonds	4	Gross Commissions	R.S. 47:357 (B)(16)	R.S.47:361 (C)		\$ 50.00	Y	\$ 3,700.00	
Debt Adjuster	1	Gross Sales	R.S.47:354 (B)(46)	R.S.47:354 (B)(46)		\$ 50.00	Y	\$ 6,200.00	
Decorator	1	Gross Sales	R.S.47:354 (B)(17)			\$ 50.00	Y	\$ 6,200.00	
Deep Sea Salvage	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Delivery Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Dentist		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Detective/Private Investigator Service	1	Gross Sales	R.S.47:354 (B)(18)			\$ 50.00	Y	\$ 6,200.00	
Developer (Property/Real Estate)		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Directional Drilling Service	2	Gross Sales	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S.47:362(A)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Dispatcher	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Diving Service	1	Gross Sales	R.S.47:354 (B)(46)			\$ 50.00	Y	\$ 6,200.00	
Distributor/Light, Heat or Power	5	Gross Sales	R.S.47:358 (A)	R.S.47:358 (B)		\$ 50.00	Y	\$ 7,500.00	
Distiller of Alcohol	4	Gross Commissions	R.S.47:357 (B)(6)			\$ 50.00	Y	\$ 3,700.00	
Distributor of Electricity	5	Gross Sales	R.S.47:358 (A)	R.S.47:358 (B)		\$ 50.00	Y	\$ 7,500.00	
Distributor of Gas	5	Gross Sales	R.S.47:358 (A)	R.S.47:358 (B)		\$ 50.00	Y	\$ 7,500.00	
Distributor of Water	5	Gross Sales	R.S.47:358 (A)			\$ 50.00	Y	\$ 7,500.00	
Document Examiner	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354 (C)		\$ 50.00	Y	\$ 6,200.00	
Dog Kenner or Grooming	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354 (C)		\$ 50.00	Y	\$ 6,200.00	
Dog Training	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354 (B)(10)		\$ 50.00	Y	\$ 6,200.00	
Domino Tables		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Drag Strip	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354 (C)		\$ 50.00	Y	\$ 6,200.00	
Draying	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Drilling Service	2	Gross Sales	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S.47:362(A)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Driving Range (Golf)	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Driving School	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Drug Store/Pharmacy	1	0.1 % of Gross	R.S.47:359 (K)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Dry Cleaners	1	Gross Sales	R.S.47:354(B)(50)			\$ 50.00	Y	\$ 6,200.00	
Drying Lumber	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354 (C)		\$ 50.00	Y	\$ 6,200.00	
Dyeing	1	Gross Sales	R.S.47:354(B)(49)			\$ 50.00	Y	\$ 6,200.00	
Electric Utility	5	Gross Sales	R.S.47:358 (A)	R.S.47:358 (B)		\$ 50.00	Y	\$ 7,500.00	

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Electrical Engineer		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	Y	\$ 2,000.00	\$ 2,000.00
Electronic Dart Board (Coin Operated)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Electronic Video Poker		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Electronic Video Bingo		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Electronic Video Game		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		-	N	-	
Electroplating Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Elevator Sales, Service, Repair, Maintenance	1	Gross Sales	R.S.47:354 (A)	R.S.47:354(B)(19)		\$ 50.00	Y	\$ 6,200.00	
Embroidery Service	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Employee Screening	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Employment Agency	1	Gross Sales	R.S.47:354(B)(20)			\$ 50.00	Y	\$ 6,200.00	
Engineer		0.1 % of Gross	R.S. 47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Engraver	1	Gross Sales	R.S.47:354(B)(21)			\$ 50.00	Y	\$ 6,200.00	
Exhibition Show	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Ferris Wheel (Kiddie Ride)		Flat Fee \$20 Per Device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Ferry Boat Service	1	Gross Sales	R.S.47:354(B)(22)			\$ 50.00	Y	\$ 6,200.00	
Figure Salon	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Film Developing	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Film Production	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Finance Company (Lending)	3	Gross Loans	R.S. 47:356 (A)	R.S. 47:356 (B)		\$ 50.00	Y	\$ 3,700.00	
Financial Management (Fee Based)	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Financial Management (Commission Based)	4	Gross Commissions	R.S. 47:357 (A)			\$ 50.00	Y	\$ 3,700.00	
Finger Printing and I D's	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Firing Range	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Flea Market Participant	1	Gross Sales	R.S.47:354(B)(23)			\$ 50.00	Y	\$ 6,200.00	
Food Broker (Wholesale)	4	Gross Commissions	R.S. 47:357 (A)			\$ 50.00	Y	\$ 3,700.00	
Food Service Manager	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Foosball Table		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Football Team (Professional)		Flat Fee \$1,000	R.S. 47:359 (G)				N		
Fortune Teller/Psychic	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statue	Revised Statue	Revised Statue	Special Provisions			
Freezer Locker	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Freight Transportation	1	Gross Sales	R.S.47:354(B)(58)			\$ 50.00	Y	\$ 6,200.00	
Funeral Home	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(61)		\$ 50.00	Y	\$ 6,200.00	
Garage	1	Gross Sales	R.S.47:354(B)(41)			\$ 50.00	Y	\$ 6,200.00	
Geological Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Go Cart Course	1	Gross Sales	R.S.47:354(B)(4)			\$ 50.00	Y	\$ 6,200.00	
Electronic Video Golf		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Golf Course	1	Gross Sales	R.S.47:354(B)(4)	R.S.47:354(B)(30)		\$ 50.00	Y	\$ 6,200.00	
Grain Commission House	4	Gross Commissions	R.S. 47:357 (B)(7)			\$ 50.00	Y	\$ 3,700.00	
Grain Elevator	2	Gross Sales	R.S. 47:355 (B)(1)			\$ 50.00	Y	\$ 7,500.00	
Grip Test Machine		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Grocery Store/Convenience Store	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Grocery Store/Convenience Store with Motor Fuel	1 / 1A	Gross Sales / Gross Gallons (Two Tables)	R.S.47:354(B)(44)	R.S.47:354.1		\$ 50.00	Y	\$ 6,200.00	
Gun Show		Flat Fee \$250 (10 days)	R.S.47:359 (H)				N		
Hauling	1	Gross Sales	R.S.47:354(B)(31)	R.S.47:354(B)(58)		\$ 50.00	Y	\$ 6,200.00	
Hawker		Flat Fee \$200 per hawker	R.S. 47:359 (C)(1)(2)(3)(4)				N		
Health/Recreational Club	1	Gross Sales	R.S.47:354(B)(24)			\$ 50.00	Y	\$ 6,200.00	
Heavy Equipment Dealer	2	Gross Sales	R.S.47:355 (B)(1)	R.S. 47:361(D)		\$ 50.00	Y	\$ 7,500.00	\$ 250.00
Hi Slide	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Home Health Care Service	1	Gross Sales	R.S.47:354(B)(25)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Horse Show		Flat Fee \$250 (10 days)	R.S.47:359 (H)				N		
Hospital/Clinic (For Profit)	1	Gross Sales	R.S.47:354(B)(25)			\$ 50.00	Y	\$ 6,200.00	
Hotel/Bed & Breakfast		Flat Fee \$2 Room + Retail	R.S.47:359 (I)	R.S.47:346	R.S.47:354(B)(46)	\$ 50.00	Y	\$ 6,200.00	
House Moving	2	Gross Sales	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S. 47:362 (A)	\$ 50.00	Y	\$ 7,500.00	\$ 750.00
Hypnotism	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Information Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Inspection & Testing	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Instructional School	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Insurance Adjuster	1	Gross Sales	R.S.47:354(B)(26)			\$ 50.00	Y	\$ 6,200.00	
Inventory Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Investment Banking		Flat Fee \$500	R.S.47:359 (A)				N	\$ 500.00	
Investment Counseling	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Irrigation Company	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Itinerant Vendor		Flat Fee \$200 per vendor	R.S. 47:359 (C)(1)(2)(3)(4)				N		
Itinerant Vendor (Produce) Grown		Exempt	R.S. 47:359 (C)	R.S. 3:3673			N		
Itinerant Vendor (Produce) Purchased		Flat Fee \$100 per vendor	R.S. 47:359 (C)				N		
Itinerant Vendor (Seafood) Raised or Caught		Flat Fee \$100 per vendor	R.S. 47:359 (C)				N		
Itinerant Vendor (Seafood) Purchased		Flat Fee \$100 per vendor	R.S. 47:359 (C)				N		
Janitorial Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Jeweler/Jewelry Store	1	Gross Sales	R.S.47:354(B)(27)	R.S.47:354(B)(44)		\$ 50.00	Y	\$ 6,200.00	
Juke Box		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Junkyard	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(34)		\$ 50.00	Y	\$ 6,200.00	
K-9 Training for Dogs	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Kiddie Ride		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)			N		
Laboratory	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Landscaping/Lawn Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Laundromat/ Laundry Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Leasing Immovable Property	2	Gross Sales	R.S. 47:355 (B)(1)			\$ 50.00	Y	\$ 7,500.00	
Leasing/Renting/Licensing of Movable Property	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Letter Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Limousines	1	Gross Sales	R.S.47:354(B)(28)	R.S.47:354(B)(32)	R.S.47:354(B)(46)	\$ 50.00	Y	\$ 6,200.00	
Lithographer		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Livestock Auction House	4	Gross Commissions	R.S. 47:357(B)(7)	R.S. 47:357(B)(9)		\$ 50.00	Y	\$ 3,700.00	
Livestock Auction	4	Gross Commissions	R.S. 47:357(B)(9)			\$ 50.00	Y	\$ 3,700.00	
Lumber Broker	4	Gross Commissions	R.S. 47:357(A)			\$ 50.00	Y	\$ 3,700.00	
Lump Sum Contractor	2	Gross Contracts	R.S. 47:355 (A)	R.S. 47:342 (3)(a)	R.S. 47:362 (A)	\$ 50.00	Y	\$ 7,500.00	\$ 750.00
Maid Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Mailing Room	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(51)	R.S.47:354(B)(52)	\$ 50.00	Y	\$ 6,200.00	
Mailing/Packaging	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Management Control (Fee Based)	1	Gross Sales	R.S.47:354(B)(36)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Management Control (Commission Based)	4	Gross Commissions	R.S. 47:357(A)	R.S. 47:357(B)(8)	R.S. 47:357(B)(11)	\$ 50.00	Y	\$ 3,700.00	
Management Training	1	Gross Sales	R.S.47:354(B)(10)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Manufacturer's Agent	4	Gross Sales	R.S. 47:357(B)(10)			\$ 50.00	Y	\$ 3,700.00	
Marine Surveyor	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Massage Service/Masseur	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Mechanical Engineer		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Mechanical Hobby Horse Ride		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		\$ 20.00	N	\$ 20.00	
Mechanical Ride (Kiddie)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		\$ 20.00	N	\$ 20.00	
Mechanical Shooting Gallery		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		\$ 20.00	N	\$ 20.00	
Medical Transportation Service	1	Gross Sales	R.S.47:354(B)(58)			\$ 50.00	Y	\$ 6,200.00	
Menagerie		Flat Fee \$250 (10 days)	R.S. 47:359(H)			\$ 250.00	N	\$ 250.00	
Merchandise Broker	4	Gross Commissions	R.S. 47:357(A)			\$ 50.00	Y	\$ 3,700.00	
Merry Go Round (Kiddie)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)	R.S.47:359 (E)		\$ 20.00	N	\$ 20.00	
Messenger Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Mid Wife		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Miniature Golf Links	1	Gross Sales	R.S.47:354(B)(30)			\$ 50.00	Y	\$ 6,200.00	
Mobile Home Dealer (Retail/Wholesale)	1	Gross Sales	R.S.47:354(B)(65)	R.S. 47:361(D)	R.S. 47:354(D)(4)	\$ 50.00	Y	\$ 800.00	\$ 800.00
Mobile Home Park	1	Gross Sales	R.S.47:354(B)(38)	R.S.47:354(B)(46)	R.S.47:354(B)(65)	\$ 50.00	Y	\$ 6,200.00	
Mobile Home Rental	1	Gross Sales	R.S.47:354(B)(65)		R.S. 47:354(D)(4)	\$ 50.00	Y	\$ 800.00	\$ 800.00
Mobile Home Repair	1	Gross Sales	R.S.47:354(B)(65)	R.S.47:354(B)(41)	R.S. 47:354(D)(4)	\$ 50.00	Y	\$ 800.00	\$ 800.00
Mobile Phone (Local Telephone Exchange Service)	5	Gross Sales	R.S.47:358(A)	R.S.47:358 (C)		\$ 50.00	Y	\$ 7,500.00	
Modeling Agency	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(2)		\$ 50.00	Y	\$ 6,200.00	
Money Broker	4	Gross Commissions	R.S.47:357(B)(1)			\$ 50.00	Y	\$ 3,700.00	
Monitoring Service	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(64)		\$ 50.00	Y	\$ 6,200.00	
Monogramming	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(44)		\$ 50.00	Y	\$ 6,200.00	
Mortgage Broker	4	Gross Commissions	R.S.47:357(B)(13)			\$ 50.00	Y	\$ 3,700.00	
Mortgage Company	3	Gross Loans	R.S.47:356(A)	R.S.47:356 (C)		\$ 50.00	Y	\$ 3,700.00	

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statue	Revised Statue	Revised Statue	Special Provisions			
Motel		Flat Fee \$2 room + Retail	R.S.47:354(B)(44)	R.S. 47:359(I)	R.S.47:354(B)(42)	\$ 50.00	Y	\$ 6,200.00	
Motor Freight Line	1	Gross Sales	R.S.47:354(B)(58)	R.S.47:354(B)(60)		\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Carrier (Freight)	1	Gross Sales	R.S.47:354(B)(31)	R.S.47:354(B)(58)		\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Carrier (Passengers)	1	Gross Sales	R.S.47:354(B)(31)	R.S.47:354(B)(58)		\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Dealer (Retail)	1	Gross Sales	R.S.47:354(B)(45)	R.S.47:361(D)		\$ 50.00	Y	\$ 800.00	\$ 800.00
Motor Vehicle Dealer (Wholesale)	2	Gross Sales	R.S.47:355(B)(1)	R.S.47:361(D)		\$ 50.00	Y	\$ 250.00	\$ 250.00
Motor Vehicle Rentals/Leases	1	Gross Sales	R.S.47:354(B)(32)			\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Repainting Service	1	Gross Sales	R.S.47:354(B)(33)			\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Repair	1	Gross Sales	R.S.47:354(B)(33)			\$ 50.00	Y	\$ 6,200.00	
Motor Vehicle Storage	1	Gross Sales	R.S.47:354(B)(34)			\$ 50.00	Y	\$ 6,200.00	
Movie Theatre/Cinema	1	Gross Sales	R.S.47:354(B)(54)			\$ 50.00	Y	\$ 6,200.00	
Moving & Storage	1	Gross Sales	R.S.47:354(B)(51)			\$ 50.00	Y	\$ 6,200.00	
Museum (For Profit)		Flat Fee \$250	R.S.47:359(H)	R.S.47:360(2)		\$ -	N	\$ -	
Music School	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Natural Gas Utility	5	Gross Sales each municipality	R.S.47:358(B)			\$ 50.00	Y	\$ 7,500.00	
Newspaper Clipping Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Nurse Practioner		0.1 % of Gross	R.S.47:359 (J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Nurse's Registry	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Nursing Home	1	1/3 of Gross Receipts & \$2.00 per sleeping room	R.S. 47:359(I)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Oculist		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Office Building Rental	1	Gross Sales	R.S.47:354(B)(36)			\$ 50.00	Y	\$ 6,200.00	
Oil & Gas Lease Broker	4	Gross Commissions	R.S. 47:357(A)	R.S. 47:357(8)		\$ 50.00	Y	\$ 3,700.00	
Oil Field Service	2	Gross Sales	R.S. 47:342(3)(a)	R.S. 47:342(3)(b)	R.S. 47:355(B)(1)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Oil Field Service	1	Gross Sales	R.S. 47:342(3)(a)	R.S. 47:355		\$ 50.00	Y	\$ 6,200.00	
Oil Well Service	2	Gross Sales	R.S. 47:342(3)(a)	R.S. 47:342(3)(b)	R.S. 47:355(B)(1)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Opera House	1	Gross Sales	R.S.47:354(B)(54)			\$ 50.00	Y	\$ 6,200.00	
Operator of Coin Vending Machines	1	Gross Sales	R.S.47:354(B)(35)			\$ 50.00	Y	\$ 6,200.00	
Operator of Office Building (Commission Based)	4	Gross Commissions	R.S 47:357(B)(11)			\$ 50.00	Y	\$ 3,700.00	

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Operator of Office Building (Fee Based)	1	Gross Sales	R.S.47:354(B)(36)			\$ 50.00	Y	\$ 6,200.00	
Osteopath		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Packing/Crating Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Packing House for Meat or Fish	1	Gross Sales	R.S.47:354(B)(37)			\$ 50.00	Y	\$ 6,200.00	
Palm Reading/Psychic	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Parcel Keeping Room	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Parking Lot	1	Gross Sales	R.S.47:354(B)(38)			\$ 50.00	Y	\$ 6,200.00	
Patrol/Security Service	1	Gross Sales	R.S.47:354(B)(64)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Pawnbroker	1	Gross Sales & Amount of Loans	R.S. 47:354(D)(1)	R.S. 47:354(D)(2)	R.S. 47:354(D)(3)	\$ 300.00	N	\$ 6,200.00	
Peddler		Flat Fee \$200 per peddler	R.S. 47:342(8)	R.S. 47:359(C)			N		
Peddler (Produce) Grown		Exempt	R.S. 3:3673						
Peddler (Produce) Purchased		Flat Fee \$100 per peddler	R.S. 47:359 (C)				N		
Peddler (Seafood) Raised or Caught		Flat Fee \$100 per peddler	R.S. 47:359 (C)				N		
Peddler (Seafood) Purchased		Flat Fee \$100 per peddler	R.S. 47:359 (C)				N		
Pest Control	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Petroleum Inspection	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Photo Lab	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Photographer	1	Gross Sales	R.S.47:354(B)(39)			\$ 50.00	Y	\$ 6,200.00	
Physician / Physcian's Assistant		0.1 % of Gross	R.S. 47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Pharmacy		0.1 % of Gross (80% of Gross Receipts from filling Prescriptions)	R.S. 47:359(K)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Pinball Machine		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Pipe Inspection	2	Gross Sales	R.S. 47:342(3)(a)	R.S. 47:342(3)(b)	R.S. 47:355(B)(1)	\$ 50.00	Y	\$ 750.00	\$ 750.00
Pipe Line Common Carrier	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Polygraph Examiner	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Pony Ride (Kiddie)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Pool Table		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statue	Revised Statue	Revised Statue	Special Provisions			
Pool Table (Rented by Hour)	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Postal Service (Private)	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Preventative Maintenance	1	Gross Sales	R.S.47:354(B)(41)			\$ 50.00	Y	\$ 6,200.00	
Printer		0.1 % of Gross	R.S.47:359(J)			\$ 50.00	Y	\$ 2,000.00	\$ 2,000.00
Private Banking House		Flat Fee \$500	R.S.47:359(A)				N		
Private Investigator	1	Gross Sales	R.S.47:354(B)(18)			\$ 50.00	Y	\$ 6,200.00	
Produce Broker	4	Gross Commissions	R.S.47:357(B)(1)			\$ 50.00	Y	\$ 3,700.00	
Product Commission House	4	Gross Commissions	R.S.47:357(B)(7)			\$ 50.00	Y	\$ 3,700.00	
Professional School	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Professional Sports		Flat Fee \$1,000	R.S.47:359(G)				N		
Public Scales	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Pulse Rate Monitor		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Quilting Service	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(44)		\$ 50.00	Y	\$ 6,200.00	
Race Track	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(44)		\$ 50.00	Y	\$ 6,200.00	
Railroad Carrier (Freight or Passengers)	1	Gross Sales (Spec Provision)	R.S.47:354(B)(40)	R.S.47:362(D)		\$ 50.00	Y	\$ 6,200.00	
Real Estate Broker	4	Gross Commissions	R.S.47:357(B)(13)	R.S. 47:342(7)		\$ 50.00	Y	\$ 2,200.00	\$ 2,200.00
Recording Studio	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Recreational Beach	1	Gross Sales	R.S.47:354(B)(4)			\$ 50.00	Y	\$ 6,200.00	
Recreational Club	1	Gross Sales	R.S.47:354(B)(24)			\$ 50.00	Y	\$ 6,200.00	
Refrigerated Locker	1	Gross Sales	R.S.47:354(B)(13)			\$ 50.00	Y	\$ 6,200.00	
Reminder Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Rental (Management) Commission Based	4	Gross Commissions	R.S.47:357(B)(8)			\$ 50.00	Y	\$ 3,700.00	
Renting Immovable Property	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Renting Movable Property	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Renting Movable Property (Wholesale)	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Repair Business	1	Gross Sales	R.S.47:354(B)(41)			\$ 50.00	Y	\$ 6,200.00	
Rescue Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Restaurant	1	Gross Sales	R.S.47:354(B)(42)			\$ 50.00	Y	\$ 6,200.00	
Retail Dealer (Merchandise/Services)	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Retail Dealer to Farmers	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statue	Revised Statue	Revised Statue	Special Provisions			
Retail Dealer to Institutions	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Retail Dealer no Fixed Location		Flat Fee \$200 per peddler	R.S. 47:342(8)	R.S. 47:359(C)			N		
Retail Dealer Motor Fuel	1A	Gross Gallons (Two Tables)	R.S.47:354.1			\$ 50.00	Y	\$ 6,200.00	
Retail Dealer Motor Vehicles	1	Gross Sales	R.S.47:354(B)(45)	R.S.47:361(D)		\$ 50.00	Y	\$ 800.00	\$ 800.00
Rice Dryer	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Riding Academy	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
Rooming House		Flat Fee \$2 room + Retail	R.S.47:354(B)(44)	R.S. 47:359(I)	R.S.47:354(B)(42)	\$ 50.00	Y	\$ 6,200.00	
Rug Cleaning	1	Gross Sales	R.S.47:354(B)(12)			\$ 50.00	Y	\$ 6,200.00	
Sales Promotion	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Sales of Membership	1	Gross Sales	R.S.47:354(B)(24)			\$ 50.00	Y	\$ 6,200.00	
Sales of Warranty	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Salvage Yard	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
School (Proprietary)	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
School (Instructional)	1	Gross Sales	R.S.47:354(B)(10)			\$ 50.00	Y	\$ 6,200.00	
School (Private)		Exempt				\$ -		\$ -	
Security Business	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Self Defense Training	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Selling Cemetery Plots	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Service Businesses	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Service to Elevators	1	Gross Sales	R.S.47:354(B)(19)			\$ 50.00	Y	\$ 6,200.00	
Shipbuilder	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,600.00	
Ship Chandler	1	Gross Sales	R.S.47:354(B)(44)			\$ 50.00	Y	\$ 6,200.00	
Shoe Shine Parlor/Stand	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Shooting Gallery, Mechanical		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Shooting Range/Gallery	1	Gross Sales	R.S.47:354(B)(4)			\$ 50.00	Y	\$ 6,200.00	
Sightseeing Tours	1	Gross Sales	R.S.47:354(B)(55)			\$ 50.00	Y	\$ 6,200.00	
Sign Painting	1	Gross Sales	R.S.47:354(B)(47)			\$ 50.00	Y	\$ 6,200.00	
Sitter Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Skating Rink	1	Gross Sales	R.S.47:354(B)(48)			\$ 50.00	Y	\$ 6,200.00	
Slaughter House (Commission Based)	4	Gross Commissions	R.S.47:457(B)(14)			\$ 50.00	Y	\$ 3,700.00	
Snooker Table (Rented by Hour)	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Soccer Machine (Mechanical)		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Sound Truck	1	Gross Sales	R.S.47:354(B)(28)			\$ 50.00	Y	\$ 6,200.00	
Special Event		Flat Fee \$250	R.S.47:359(H)				N		
Speedway/Race Track	1	Gross Sales	R.S.47:354(B)(4)			\$ 50.00	Y	\$ 6,200.00	
Sports (Professional)		Flat Fee \$1,000	R.S.47:359(G)				N		
Squeeze/Grip Machine		Flat Fee \$20 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Stable	1	Gross Sales	R.S.47:354(B)(51)	R.S.47:354(B)(46)		\$ 50.00	Y	\$ 6,200.00	
Steam Cleaning / Pressing Business	1	Gross Sales	R.S.47:354(B)(49)			\$ 50.00	Y	\$ 6,200.00	
Steam/Electric Laundering Business	1	Gross Sales	R.S.47:357(B)(50)			\$ 50.00	Y	\$ 6,200.00	
Steamship Agency	4	Gross Commissions	R.S.47:357(B)(15)			\$ 50.00	Y	\$ 3,700.00	
Stock or Bond Brokerage	4	Gross Commissions	R.S.47:357(B)(16)			\$ 50.00	Y	\$ 3,700.00	
Storage Business	1	Gross Sales	R.S.47:354(B)(51)			\$ 50.00	Y	\$ 6,200.00	
Storage Room or Landing	1	Gross Sales	R.S.47:354(B)(52)			\$ 50.00	Y	\$ 6,200.00	
Sugar Broker	4	Gross Commissions	R.S.47:357(B)(1)			\$ 50.00	Y	\$ 3,700.00	
Sugar Factor	4	Gross Commissions	R.S.47:357(B)(17)			\$ 50.00	Y	\$ 3,700.00	
Surety Company/Bondsman	1	Gross Sales	R.S.47:354(B)(9)			\$ 50.00	Y	\$ 6,200.00	
Swim Club	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Swimming Pool	1	Gross Sales	R.S.47:354 (C)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	
Swimming Pool Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
TV Cable Service	1	Gross Sales	R.S.47:354(B)(11)			\$ 50.00	Y	\$ 6,200.00	
Tattooing and Body Piercing Business	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Taxicab Service	1	Gross Sales	R.S.47:354(B)(53)			\$ 50.00	Y	\$ 6,200.00	
Taxidermist	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Telegram/Wire Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Telephone (Local Exchange Service)	5	Gross Sales	R.S.47:358(C)			\$ 50.00	Y	\$ 7,500.00	
Testing Laboratory	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Testing Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Theater	1	Gross Sales	R.S.47:354(B)(54)			\$ 50.00	Y	\$ 6,200.00	
Theatrical Booking Agency	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Tourist Attraction	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Tourist Camp	1	Gross Sales	R.S.47:354(B)(55)			\$ 50.00	Y	\$ 6,200.00	

2020 OLT Classification Listing

(with table references)

Business Classification	Tble	Basis of Tax	Revised Statute	Revised Statute	Revised Statute	Special Provisions			
Towboat/Tugboat Business	1	Gross Sales	R.S.47:354(B)(56)			\$ 50.00	Y	\$ 6,200.00	
Trailer/Mobile Home Park	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Transportation Business	1	Gross Sales	R.S.47:354(B)(58)			\$ 50.00	Y	\$ 6,200.00	
Trash/Garbage Pickup Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Travel Agency	1	Gross Sales	R.S.47:354(B)(59)	R.S. 47:342(6)		\$ 50.00	Y	\$ 6,200.00	
Traveling Show		Flat Fee \$250 (10 days)	R.S.47:359(H)				N		
Tree Service	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Truck Escort Service	1	Gross Sales	R.S.47:354(B)(58)	R.S.47:354(B)(60)		\$ 50.00	Y	\$ 6,200.00	
Trucking Business	1	Gross Sales	R.S.47:354(B)(60)			\$ 50.00	Y	\$ 6,200.00	
Undertaker/Funeral Business	1	Gross Sales (Deduction)	R.S.47:354(B)(61)	R.S.47:361(B)		\$ 50.00	Y	\$ 6,200.00	
Utility Company	5	Gross Sales	R.S.47:358(B)	R.S. 47:342(10)		\$ 50.00	Y	\$ 7,500.00	
Vehicle Escort Service	1	Gross Sales	R.S.47:354(B)(58)	R.S.47:354(B)(60)		\$ 50.00	Y	\$ 6,200.00	
Vending Machine Operator	1	Gross Sales (one license)	R.S.47:354(B)(35)			\$ 50.00	Y	\$ 6,200.00	
Veterinarian		0.1 % of Gross	R.S.47:359(J)			\$ 50.00	N	\$ 2,000.00	\$ 2,000.00
Viatical Settlement Provider	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Electronic Video Device		Flat Fee \$50 per device	R.S. 47:359 (D)(1)(2)(3)(4)				N		
Warehouse	1	Gross Sales	R.S.47:354(B)(62)			\$ 50.00	Y	\$ 6,200.00	
Washaterias or Laudromats	1	Gross Sales	R.S.47:354(B)(63)			\$ 50.00	Y	\$ 6,200.00	
Watchman Agencies	1	Gross Sales	R.S.47:354(B)(64)			\$ 50.00	Y	\$ 6,200.00	
Waterworks	5	Gross Sales	R.S.47:358(A)			\$ 50.00	Y	\$ 7,500.00	
Weigh Machine Operator	1	Gross Sales	R.S.47:354(B)(35)			\$ 50.00	Y	\$ 6,200.00	
Weight Loss Clinic/Business	1	Gross Sales	R.S.47:354(B)(46)			\$ 50.00	Y	\$ 6,200.00	
Wholesale Dealer in Merchandise	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Wholesale Dealer in Services	2	Gross Sales	R.S.47:355(B)(1)			\$ 50.00	Y	\$ 7,500.00	
Wholesale Peddler		Flat Fee \$200 per peddler	R.S. 47:342(8)	R.S. 47:359(C)(1)(2)(3)(4)			N		
Wrecker Service / Tow Truck	1	Gross Sales	R.S.47:354(B)(66)			\$ 50.00	Y	\$ 6,200.00	
Wrecking Yard	1	Gross Sales	R.S.47:354(B)(46)	R.S.47:354(B)(51)		\$ 50.00	Y	\$ 6,200.00	
Wrestling Arena	1	Gross Sales	R.S.47:354 (C)	R.S.47:354 (B)(44)		\$ 50.00	Y	\$ 6,200.00	

Special Provisions, Caps, or Deductions

Business / Citation

- Boat Dealers (deduction-cap) / 47:361(D)
- Commercial Fishermen (no additional permits) / 40:940.52
- Contractors (cap and special provision) / 47:362(A)
- Hotels/Motels (license per room) / 47:359(I)
- Hotels/Motels (more than 1 license/location) / 47:346
- Lessors (special provision) / 47:362(C)
- Motor Vehicle Dealers (deduction-cap) / 47:361(D)
- Nursing Homes (deduction) / 47:359(I)
- Pawnbrokers (\$300 minimum) / 47:354(D)
- Railroads (special provision) / 47:362(D)
- Real Estate Broker (cap) / 47:342(7)
- Retail Building Materials Dealers (cap) / 47:355(B)
- Service Stations (excise tax deduction) / 47:361(A)
- Small Businesses (under \$2,500) / 47:354(C) & 355(B)
- Stocks & Bonds, Interstate (deduction) / 47:361(C)
- Undertakers (deduction-outside payments) / 47:361(B)
- Vending/Weighing Machines (one license) / 47:346

Exempted Businesses

Business/Citation

- Agricultural or Horticultural Pursuits / 47:360(E)
- Alcoholic Beverage Dealers, Wholesale / 47:360(D)
- Banks / 47:360(E)
- Blind Persons / 47:360(A)
- Broadcasters, Direct Sellers as Peddlers / 47:359(C)(2)
- Disabled persons / 47:360(G)
- Farmers Cooperatives / 47:360(E), and Title 3 Farmers and their employees / 3:493
- Insurance Companies / 47:362(E)
- La. Artists & Craftsmen (non-profit shows) / 47:360(B)
- Manufacturers Agents / 47:359(C)(2)
- Manufacturers / 47:360(F)
- Ministers / 47:360(E)
- Minors / 47:360(H)
- Newspapers / 47:360(E)
- Nonprofit Organizations / 47:360(C)
- Other Exempted Businesses / 47:360
- Radio & TV / 47:360(E)
- Sawmills / 47:360(E)

For assistance with your Occupational License Tax questions, contact your local tax administrator.

**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