

# 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                        |