

Impuestos para Licencias Ocupacionales

Lista alfabética de negocios

Asociación de Municipalidades de Luisiana

Esta lista incluye la mayoría de las empresas específicamente mencionadas en la ley de impuestos de licencias ocupacionales, L.R.S.47:341-363, así como algunos de los negocios más comunes. Sin embargo, no es todo incluido. Muchas empresas que no figuran aquí todavía están sujetas a impuestos bajo la ley de impuestos sobre licencias profesionales.

Clasificaciones del Negocio	Tabla # / Impuestos Base	Clasificaciones del Negocio	Tabla # / Impuestos Base
<u>Abstractors</u>	1 Gross Sales	float landing	1 Gross Sales
A actand title company	1 Gross ale\$	_t lfillnching	1 <u>Gross Sales</u>
<u>Accountant</u>	<u>0.1%OfGross</u>	Boat <u>marina</u>	1 G_rQss Sales
Advertising agencY.	1 Gross Sal\$	Boats-re	1 Gross <u>Sales</u>
<u>Air hockey table</u>	Flat Fee-\$!P	ody piercing	1 Gross Sales
<u>Air tran portation</u>	1 Gross Sales	<u>!3onCllilQ comp any</u>	1 <u>Gross</u> Sales
<u>Aircraft dealer-wholesale</u>	2 Gross Sales	Bondsman	1 <u>Gross</u> Sales
<u>Alcohol distiller</u>	4 <u>Gross Commissions</u>	Bowlil"!g ey	1 Gross Sales
<u>Ambulance service</u>	1 Gross <u>Sales</u>	<u>Bowlinij q ames, mechanical</u>	F.@tfe-\$! Q_
<u>Amusement Q evlce, mechanical</u>	Flat <u>Fee-\$ f\$20</u>	Building material <u>dealer-retail</u>	2 Gross <u>leL</u>
Amusementt@L	l Gross <u>Sal</u>	BuildingIT@_ rial dealer-wholesale	2 Gross Sales
<u>Amusement Jark</u>	t Gross Sal	Bus line	1 Gross Sales
Answering service	1 Gross Sales	Business school	1 Gross Sales
<u>Antique show</u>	Flat Fee-\$250	Cable television b_usiness	1 Gross Sales
Appraiser	1 Gross Sales	Campground	1 Gross Sales
<u>Archery range</u>	1 ross Sales_	Car wash	1 Gross Sales_
Architect	<u>0.1% ofGross</u>	Carnival	<u>Flat Fee-\$250</u>
Arena	<u>1 Gross</u> Sales	carpet cleaning business	1 Gr9ss Sales
Armoredcar service	1..\$ [Q? S Sales	catering service	1_\$.rq_ss Sales
<u>Arts and_ afte fair</u>	<u>Flat Fee-\$250</u>	C lh:!!_ar telephone	5 <u>Gross Receipts</u>
Attorney-at-law	0.1% ofGross	<u>_etary</u>	1 Gross Sales
<u>Auction barn</u>	1 <u>Gross Sales</u>	c;_hemical engineer	0.1_% of Gr:gss,
Al,ift on r	4 Gro Commissions,	<u>Cheflia</u>	<u>0.1%ofGross</u>
<u>Autoauction</u>	1 <u>Gross ales</u>	Child care service	1 <u>Gross</u> Sales
<u>Auto for hire</u>	1 Gross Sales	<u>Cl\lrqodi</u>	0.1%Q_ f r oss
<u>Auto title serv e</u>	1 Gross Sales	Cigar tteven_ fling machine	1 <u>Gross les</u>
<u>Bacteriologist</u>	<u>0.1% of Gross</u>	Circus	Flat Fee-\$250
Bail bon=dsmen _____	1 Gross Sales	Civil <u>engineer</u>	0.1% of Gross
Barbersl}QP	1 Gross <u>Sales</u>	Cleaning _rvice	1 Gross Sales
Barge <u>carrier-freight</u>	1 Gross Sales	Clothing store	1 Gross Sales
Barge <u>carrier-pgsse!!9_ers</u>	1 Gross Sales	<u>Coffee house</u>	1 <u>Gross</u> Sales
<u>Baseball park</u>	1 GrQSS <u>Sales</u>	Coin operated <u>laundry</u>	_1 <:,Joss s_ates
<u>Baseball _pr ofessional</u>	F,at f_ee-\$1,000	<u>Coil"!_Q Jilted amusem?nUJevic</u>	FI_g! FeejS0/\$20
<u>Bath house</u>	1 <u>Gross Sales</u>	Cold <u>storafl!</u> plant	_1 GJoss Sales
ljeauty_salon	1 Gro Sajes	<u>Collection agency</u>	1 <u>Gross Sales</u>
Be!_ <u>breakf t</u>	Flat <u>Fee-tf ll!:m_+ret ail</u>	Common <u>5=a r ri er</u>	1 Gross Sales
Billiard tabl	Flat Fee-\$2Q_	_gmpute r <u>salesiservic</u>	1 G_ross Sales
Billing i39ency	1 Gross Sal\$_____	<u><:;oncert</u>	Flat Fee-\$250
<u>Boardinghouse.</u>	E)at <u>Fee-\$2/rm+rtail</u>	<u>Conc ession</u>	1 Gr_oss Sales
<!! £arier-fr gb.L_ _	lJ;ro_ss <u>Sal</u>	CQ!jt@ctor	2 <u>Gross</u> Sales
<u>Boat carrier-passeJ19eIS</u>	1 <u>Gross</u> Sales	<u>ervice</u>	1 <u>GrossSa</u> ls
<u>Boat dealer</u>	1 Gross Sales	<u>Cotton</u> compress bus_j_ness	4 Gro Commissions

Clasificaciones del Negocio

Tabla # / Impuestos Base

Cotton factor business	
<u>Cotton future brokerage</u>	4 Gross Commissions
Counseling service Crating service	4 Gross Commissions
<u>Credit bureau</u>	0.1% of Gross
<u>Custodial service</u>	1 Gross Sales
Dance hall	1 Gross Sales
Day care center Decorator	1 Gross Sales
Deep sea salvage	1 Gross Sales
<u>Delivery service Dentist</u>	1 Gross Sales
Detive agency	1 Gross Sales
Dispatcher	1 Gross Sales
	0.1% of Gross
	1 Gross Sales
	1 Gross Sales
Doctor	0.1% of Gross
Dog grooming	1 Gross Sales
Dog kennel	1 Gross Sales
Dog training	1 Gross Sales
Drug strip	1 Gross Sales
Drilling service	2 Gross Sales
Drivng ghool	1 Gross Sales
<u>Drug store</u>	See R?_47:359 K
<u>Driv cleaner</u>	1 Gross Sales
<u>Dyeing</u>	1 Gross Sales
<u>Eating establishm nt</u>	1 Gross Sales
<u>Electric utility</u>	5 Gross Receipts
<u>Elg ctical engin eer</u>	0.1% of Gross
Electroplating servi e	1 Gross Sales
<u>Elevator reair busin s</u>	1 Gross Sales
Elevator service <u>business</u>	1 Gross Sales
Employment agency	1 Gross Sales
Engineer	0.1 % of Gross
Engraver	1 Gross Sales
Escort service	1 Gross Sales
Exhibition show	1 Gross Sales
Ferry boat	1 Gross Sales
<u>Film developi Q</u>	1 Gross Sales
Finance company	3 Gross Loans
Firing range	1 Gross Sales
<u>Flea market participant</u>	1 Gross Sales
<u>Football table</u>	Flat Fee-\$20
<u>Football professional</u>	Flat Fee-\$1,000
Fortune teller	1 Gross Sales
<u>Freezer locker</u>	1 Gross Sales
<u>Freight transportation</u>	1 Gross Sales
<u>Funeral director</u>	1 Gross Sales
Garage	1 Gross Sales
<u>Garbage collection</u>	1 Gross Sales
<u>Gardening servc</u>	1 Gross Sales

Clasificaciones del Negocio

Tabla # / Impuestos Base

Golf course	1 Gross Sales
Golf practice range	1 Gross Sales
Grain corr, missi Qn house	4 Gross Commissions
Grain v. Etor	2 Gross Sales
Grip test machine	Flat Fee-\$20
Grocery stor	1 Gross Sales
Gun show	Flat Fee-\$250
<u>Hawker</u>	Flat Fee-\$200
Health club	1 Gross Sales
<u>Hvy eq.ipment dealer</u>	2 Gross Sales
<u>Home health service</u>	1 Gross Sales
<u>Hospital (for profit)</u>	1 Gross Sale
Hotel	Flat Fee-\$2/rm+retail
House moving	2 Gross Sales
<u>Insurance adjuster</u>	1 Gross Sales
Itinerant vendor	Flat Fee-\$200
Itinerant vendor-seafood/produce	Flat Fee-\$100
Janitorial service	1 Gross Sales
Jeweler	1 Gross Sales
<u>Jewelry stor</u>	1 Gross Sales
Jute box	Flat Fee-\$20
Junkyard	1 Gross Sales
<u>Kiddiride</u>	Flat Fee-\$20
Laboratory	1 Gross Sales
Landscaping service	1 Gross Sales
Laundromat	1 Gross Sales
Laundry	1 Gross Sales
Lawn service	1 Gross Sales
Leasing immovab le <u>property</u>	2 Gross Sales
Leasing <u>movable property</u>	1 Gross Sales
<u>Limousine service</u>	1 Gross Sales
Lithogr pber	0.1 % of Gross
<u>Livestock auction hou</u>	4 Gross Commissions
Livestock auctions	4 Gross Commissions
<u>Lumber broker</u>	4 Gross Commissions
Maid <u>service</u>	1 Gross Sales
Mailing room	1 Gross Sales
<u>Mailit Jg/packagi. g business</u>	1 Gross Sales
Management training <u>school</u>	1 Gross Sales
Manufacturer's agnt	4 Gross Commissions
Massage <u>service</u>	1 Gross Sales
Mechanical engineer	0.1 % of Gross
Medical transportation service	1 Gross Sales
Merchandise broker	4 Gross Commissions
Merry go round	Flat Fee-\$20
Messenger <u>service</u>	1 Gross Sales
Miniature <u>link</u>	1 Gross Sales
Mobile <u>home dealer</u> - retail	1 Gross Sale
<u>Mobile home dealer</u> - wholesale	1 Gross Sales

Clasificaciones del Negocio	Tabla # / Impuestos Base	Clasificaciones del Negocio	Tabla # / Impuestos Base
Mobile home park	1 Gross sales	Professional school	1 Gross Sales
Mobile home rental	1 Gross Sales	Professional sports	Flat Fee-\$1,000
Mobile home repairs	1 Gross Sales	Pulserate monitor	Flat Fee-\$20
Mobile phone	5 Gross Receipts	Race track	1 Gross Sales
Modeling agency	1 Grgss Sales	Railroad carrier-freight	1 Gross Sales
Monogramming	1 Gross Sales	Railroad carrier-passengers	1 Gross Sales
Mortgage broker	4 Gross Commissions	Real estate broker	4 Gross Commissions
Mortgage company	3 Gross Loans	Recreational beach	1 Gross Sales
Motel	Flat Fee-\$2/rm+retail	Recreational club	1 Gross Sales
Motor freight line	1 Gross Sales	Reducing salQrL	1 Gross Sales
Motor vehicle carrier-freight	1 Gross Sales	Refrigerated locker	1 Gross Sales
Motor vehicle carrier-passengers	1 Gross Sales	Rental managment-commission	4 Gross Commissions
Motor vehicle dealer	1 Gross Sales	Renting immovable property	2 Gross Sales
Motor vehicle dealer-wholesale	2 Gross Sales	Renting movable property	1 Gross Sales
Motor vehicle rentals	1 Gross Sales	Renting movable property-wholesale	2 Gross Sales
Motor vehicle repainting shop	1 Gross Sales	Repair business	1 Gross Sales
Motor vehicle repair shop	1 Gross Sales	Repairs	1 Gross Sales
Motor vehicle storage business	1 GrQSS Sales	Restaurant	1 Gross Sales
Movie theatre	1 Gross Sales	Retail dealer	1 Gross Sales
Moving business	1 Gross Sales	Retail sales to farmers	2 Gross Sales
Music school	1 Gross Sales	Retail sales to institutions	2 Gross Sales
Natural gas utility	5 Gross Receipts	Riding academy	1 Gross Sales
Newspaper clipping service	1 Gross Sales	Rooming house	Flat Fee-\$2/rm+retail
Nurse's registry	1 Gross Sales	Salvage yard	1 Gross Sales
Nursing home	Flat Fee-\$2/rm+ 1/3 retail	School, private	1 Gross Sales
Oculist	0.1% of Gross	Security business	1 Gross Sales
Oil and gas lease broker	4 Gross Commissions	Self defense training	1 Gross Sales
Oil well service	2 Gross Sales	Service business	1 Gross Sales
Operation of office building	1 Gross Sales	Shipbuilder	2 Gross Sales
Operator of coin vending machine	1 Gross Sales	Shoe shine parlor/stand	1 Gross Sales
Osteopath	0.1% of Gross	Sightseeing tours	1 Gross Sales
Packing house for meat or fish	1 Gross Sales	Sign painting	1 Gross Sales
Packing service	1 Gross Sales	Sitter service	1 Gross Sales
Palm reading, psychic, etc.	1 Gross Sales	Skating rink	1 Gross Sales
Parking lot	1 Gross Sales	Slaughterhouse:::commissionbasis	4 Gross Commissions
Pawnbroker	1 Gross Sales (\$300)	Special event	Flat Fee-\$250
Peddler	Flat Fee-\$200	Sports, professional	Flat Fee-\$1,000
Peddler-produce	Flat Fee-\$100	Stable	1 Gross Sales
Peddler-seafood	Flat Fee-\$100	Steam cleaning business	1 Gross Sales
Photolab	1 Gross Sales	Steam pressing business	1 Gross Sales
Photographer	1 Gross Sales	Steamboat/steamship agency	4 Gross Commissions
Physician	0.1% of Gross	Stock or bond brokerage	4 Gross Commissions
Pinball machine	Flat Fee-\$50	Storage business	1 Gross Sales
Pool table	Flat Fee \$20	Storage room or landing	1 Gross Sales
Postal service, private	1 Gross Sales	Sugar broker	4 Gross Commissions
Printer	0.1% of Gross	Sugar factor	4 Gross Commissions
Private investigator	1 Gross Sales	Surety company	1 Gross Sales
Produce broker	4 Gross Commissions	Swim club	1 Gross Sales

Clasificaciones del Negocio**Tabla # / Impuestos Base****Clasificaciones del Negocio****Tabla # / Impuestos Base**

Swimming pool service	
Tattooing	1 Gross Sales
Taxicab <u>service</u>	1 Gross Sales
Taxidermist	1 Gross Sales
Telegraph Telephone	1 Gross Sales
business	S Gross Receipts
Television, coin-operated	S Gross Receipts
Theatre Tourist	Flat Fee-\$20
camp	1 Gross Sales
Tow truck service Towboat	1 Gross Sales
business TraJle[par.ls_	1 Gross Sales
Transportation business	1 Gross Sales
Travel agency	1 Gross Sales
Traveling show Tree	1 Gross Sales
service	1 Gross Sales
Truck escort service	Flat Fee-\$250
Truck wash	1 Gross Sales
	1 Gross Sales
	1 Gross Sales

Trucking business	1 Gross Sales
Tugboat business	1 Gross Sales
Undertaker	1 Gross Sales
Utility company	S Gross Receipts
Vehicle escort service	1 Gross Sales
Vending machine operator	1 Gross Sales
Veternarian	0.1% of Gross
Video game	Flat Fee-\$50
Warehouse	1 Gross Sales
Washateria	1 Gross Sales
Watchman agency	1 Gross Sales
Waterworks	5 Gross Receipts
Weight loss business	1 Gross Sales
Wholesale de_ler in merchandise	2 Gross Sales
Wholesale dealer in services	2 Gross Sales
Wrecker service	1 Gross Sales
Wrecking yard	1 Gross Sales
Wrestlin arena	1 Gross Sales

**Provisiones Especiales,
Capitalizaciones y Deducciones**Negocio / Mención

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(8)
 Service Stations (excise tax deduction)/47:361(A)
 Small Businesses (under \$2,500)/47:354(C) & 355(8)
 Stocks & Bonds, Interstate (deduction)/ 47:361 (C)
 Undertakers (deduction-outside payments)/ 47:361 {B)
 Vending/Weighing Machines (one license)/47:346

Negocios ExentosNegocio / Mención

Agricultural or Horticultural Pursuits/47:360(E)
 Alcoholic Beverage Dealers, Wholesale/47:360(D)
 Banks/47:360(E)
 Blind Persons/47 :360(A)
 Broadcasters, Radio & TV/47:360(E)
 Direct Sellers as Peddlers/47:359(C)(2)
 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(8)
 Manufacturers Agents/47:359(C)(2)
 Manufacturers/47:360(F)
 Ministers/47:360(E)
 Newspapers/47:360(E)
 Nonprofit Organizations/47:360(C)
 Other Exempted Businesses/47:360
 Saw m ill s/ 47:360(E)

Para obtener ayuda con sus preguntas sobre el impuesto de licencia profesional, póngase en contacto con su administrador de impuestos local.

Licencia Ocupacional en Louisiana

Tablas de Impuestos

Preparadas por la Asociación de Municipalidades de Louisiana

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	4,600
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	1,000,000	250
600,000	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	65,000	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