**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**

float landing

Abstractors

A act and title company Accountant

Advertising agencY. Air hockey table Air tran portation

Aircraft dealer-wholesale Alcghol distiller Ambulance service

Amusement Q\_evlce, mechanical Amusementt@L

Amusement J)ark Answering service Antique show Agpraiser

Archery range Architect Arena

Armored car service Arts andg\_ afts fair Attorney-at-law Auction barn

A!,!fti on r Auto auction Auto for hire

Auto title serv e Bacteriologist

Bail bon=dsmen \_ Barbersl}QP

Barge carrier-freight

Barge carrier-p9sse!!9\_ers\_ Baseball park

Baseball \_pr ofessional

Bath house l}eauty\_salon

Be!\_ breakf t Billiard tabl Billing i39ency

Boarding house.

\_

1 Gross Sales

l Gross ale§ 0.1%QfGross

1 Gross Sal§ Flat Fee-$lP

1. Gross Sales
2. Gross Sales

4 Gross Commissions

1 Gross Sales

Flat Fee--$ f$20 l Gross Sale \_

t Gross Sal

1 Gross Sales Flat Fee-$250

1 Gross Sales

1 ross Sales 0.1 % of Gross

1 Gross Sales

1..§ [Q? S Sales Flat Fee-$250

0.1% of Gross 1 Gross Sales

4 Gro Commissions 1 Gross ales

1 Gross Sales

1 Gross Sales

0.1% of Gross

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 GrQSS Sales F,lat f\_ee-$1,000

1 Gross Sales \_ 1 Gro Sajes

Flat\_Fee-tf l!:.m\_+ret ail Flat Fee-$2Q\_

1 Gross Sal§\_ \_

\_

<!! £arier-fr gb.L\_ \_

Boat carrier-passeJ19e[S \_ Boat dealer

E]at Fee-$2/rm+retail . l J;;ro\_ss Sal \_ -· 1Gross Sales

1 Gross Sales

\_t lfillnching Boat marina Boats-re ody piercing

!3onCllilQ comp\_any Bondsman Bowlil"!g ey

Bowlinij\_g ames, mechanical Building material dealer-retail Building IT@\_ rial de aler-wholesale Bus line

Business school

Cable television b\_usiness Campground

Car wash Carnival

carpet cleaning business catering service

1 Gross Sales

1 Gross Sales

1 G\_rQss Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

1. Gross Sales F.@t f e-$1\_Q
2. Gross\_ leL

2 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales Flat Fee-$250

1 Gr9ss Sales

1 .§\_rq\_ss Sales

C lh:!!\_ar telephone

metary c;\_hemical engineer Chef!lig\_

Child care service Cl}lrgpodi

Cigar tte ven\_f!ing m achine Circus

Civil engineer Cleaning \_rvice Clothing store Coffee house

Coin operated laundry

Coil"!\_·Q Ji!ted amusem.J?nUJevice Cold storafil! plant

Collection agency Common 5=a r ri er

\_gmpute r salesjservic

<::oncert Conc\_ession CQ!}t@ctor

ervice

Cotton compress bus\_j\_ness

5 Gross Receipts 1 Gross Sales

0.1\_% of Gr:gss 0.1% of Gross

1 Gross Sales 0.1%Q\_f r oss

1 Gross les Flat Fee-$250 0.1% of Gro\_ss

1 Gross Sales

1 Gross Sales

1 Gross Sales

\_1 <:;Joss s\_ates

Fl\_g! FeejS0/$20

\_1 GJoss Sales 1 Gross Sales

1 Gross Sales

1 G\_ross Sales Flat Fee-$250

1 Gr\_oss Sales

\_ 2 Gross Sales 1 Gross Sa\_l s

4 Gro Commissions

##### Clasificaciones del Negocio

Cotton factor business Cotton future brokerage Counseling service Crating service

\_<;:redit bure u Custodial service Dance h\_all

Day care center Decorator

Deep sea salva\_g Delivei:y s ice Dentist

Det ive agency Dispatcher

##### Tabla # / Impuestos Base

4\_GrossComml.s ons 4 Gross Commissions

0.1°{o of Gross

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sajes

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross\_pale \_

0.1% of Gross

1 G\_ro ss\_Sales

1 §.[Qs SAl s

##### Clasificaciones del Negocio

Golf course

Golf practice range Grain corr,\_missiQn house Grain v.£tor\_

Grip test machine Gr ery stor

<:;un show

Hawker Health club

H vy\_eq\_\!jpment de aler Home health service

\_Hospital (for profit)\_ Hotel

House moving

##### Tabla # / Impuestos Base

1 Gross Sales

1 Gross Sales

4 Gross Commissions 2 Gross S les

Flat Fee-\_i20

1 Gross Sal s

\_flat Fee-$250 Flat Fee-$200

1. Gros \_Sales
2. Gross Sales

1 Gross Sales

1 Gross Sale

Flat F e-\_$2/rm+retail 2 Gross Sales

Doctor

\_Q\_,\_1°{ o\_of Gross

Jnsurance adjuster

1 Gross s

­!?

Dog grooming

1 Gross Sales

Itinerant vendor

Flat Fee-$200

Dog kennel

1 Gross Sal s

lti \_n\_erc'lnt

y\_ ndor-seafood/produce

Flat Fee-$100

Dog training Qr2 g strip Qrilling service

privJng ghool Druo store

Drv cleaner

Dyeing

Eating establishm nt Electric utilitv E!g\_ctrical \_engil] eer Electroplatingservi e

Elevator recair busin s Elevator service business Employment agency\_ Engineer

Engraver Escort service

\_!:xhibition show

\_Fer ry\_ boat Film developil}Q

\_Fin ancecompany Firil]g range

Flea market articipant

.Foosballtable Football professional Fortune teller Freezer locker

Freight transportation Funeral dir ctor Garage \_

Garbage collection

§ardening\_ servic

1 Gross Sc'lles

1 Gross al \_ 2 Gross Sales

1 Gross Sc'!les

See R?\_.47:359 K

1 Gross Sales

1 Gross Sales

1 Gross Sales

5 Gross\_Receipts

0.1°{o of Gross

1 Gross Sales

1 Gross Sales

\_ 1 Gr.\_o\_s i!

1 Gross Sales\_

0.1 % of Gross

l Gross Sal s

*1* Gross Sales

*1* Gross Sales

1 Gross Sales

1 Gross Sales

3 Gross Loans

1 Gross Sales

1 Gross Sales Flat Fee-$20 Flat Fee-$1,000

1 Gross Sales

1 Gros \_Sales

1 Gross Sales

1 Grq§\_s Sale

1 Gross Sales\_

1 Gr ?ale\_

1 Gross Sales

Janitorial service Jeweler

Jewelry storL Jute box Junkyard Kiddiride Laboratory

Landscaping service Laundromat Laundry

Lawn service

Leasing immovab le propert'f. Leasing movable prope\_rty Limousine service

Lithogr p\_be\_r \_ \_ Livestock auction hou Livestock auctions\_ Lumber broker

Maid service Mailing room \_

MailitJg/packagi.!}g business Management training\_school Manufacturer's aggnt

Massage service \_ Mechanical engineer

Medical transportation service Merchandise broker

Merry go round Messenger service\_

\_MiniaturegQ!.f\_link

Mobile home dealer- ret.ail Mobile home dealer- wholesale

1 Gross les

1 Gross Sales

1 Gross Sales Flat Fee-$20

1 Gross\_Sales

Flat Fee-$20

1 Gross Sales

1 Gross Sales 1.§ross Sales 1 Gross Sales 1 Gross l s

\_2 Gros Sales

1 Gros Sal

1 Gross Sales

0.1 o\_of §ross

**4** Gross Coml]'lissions **4** Gross Commis ons **4** Gross Commissions

\_1 Gross Sales

1 Gross S11le!?\_

1 Gross Sales

1 Gross Sales

**4** G s Commissions

1 Gross Sales

\_ \_Q.1° f9\_of Gross

1 Gross Sa s

**4** Gross Commissions flat Fee-$20

1..§ross Sales

1 Gross Sal

1 Gross Sale

1 Gross Sales

**Clasificaciones del Negocio**

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

Mobile home park 1 Gross sales

Mobile home rental 1 Gross Sales

Mobile home repairs 1 Gross Sales

Mobile phone s Gross Receipts

Modeling agency 1 Grgss Sales

Monogramming 1 Gross Sales

Mortgage broker 4 Gross Commissions

Mortgage co[!tpany 3 Gross Loans

Motel Flat Fee-$2/rm+retail

Motor freight line 1 Gross Sales

MQtor vehicle carrier-freight 1 Gross Sales Motor vehicle carrier-passengers 1 Gross Sales Motor vehicle dealer 1 Gross Sales Motor vehirj e dealer-wholesale 2 Gross Sales Motor vehicle rentals 1 Gross Sales Motor vehicle repainting shop 1 Gross Sales Motor vehicle repair shop 1 Gross Sales Motor vehicle storage business 1 GrQSs Sales Movie theatre 1 Gross Sales

Moving business 1 Gross Sales

Music school 1 Gross Sales

Natura l gas utility 5 Gross Receipts

Newspaper clipping service 1 Gross Sales

Nurse's registry 1 Gross Sales

Nurs ing home Flat Fee-$2/rm+ 1/3 retail

Oculist 0.1% of Gross

Oil and gas lease broker 4 Gross Commissions

Oil well service 2 Gross Sales

Operation of office building 1 Gross Sales OQerator of coin vending machine 1 Gross Sales Osteopath 0.1% of Gross

Packing house for meat or fish 1 Gross Sales Packing service 1 Gross Sales

Palm reading, \_p sychic, etc. 1 Gross Sales

Parking lot 1 Gross Sales

Pawnbroker 1 Gross Sales ($300) Peddler Flat F -$200

Peddler-produce Flat\_fee-$100

fedd r-seafood Flat Fee-$100

£h\_oto lab 1 Gross Sales

Photographer 1 Gross Sales

Physician 0.1% of Gross

Pinbaj\_l machine Flat Fee-$50

Pool table Flat Fee· $20

P9stal service, private 1 Gross Sales

Printer 0.1% of Gross

Private investigator\_ 1 Gross Sales

Produce broker 4 Gross Commissions

Professional schoo l 1 Gross Sales

Professional sports Flat Fee-$1,000

Pulserate monitor Flat Fee-$20

Race track 1 Gross Sales

Railroad carrier-freight 1 Gross Sales

Railroadcarrier-passengers 1 Gross Sales

Real estate broker 4 Gross Commissions

Recreational beach 1 Gross Sales

Recreational club 1 Gross Sales

Reducing salQrL l Gross Sales

Refrigerated locker 1 Gross Sales

Rental managment-commission 4 Gross Commissions Renting immovable property 2 Gross Sales

Renting movable property 1 Gross Sales Renting movable property-wholesale 2 Gross Sales Repair business 1 Gross Sales

Repairs 1 Gross Sales

Restaurant 1 Gross Sales

Retail dealer 1 Gross Sales

Retail sales to farmers 2 Gross Sales

Retail sales to institutions 2 Gross Sales

Riding academy 1 Gross Sales

Rooming house Flat Fee-$2/rm+retail

Salvage yard 1 Gross Sales

School, private 1 Gross Sales

Security business 1 Gross Sales

Self defense training 1 Gross Sales

Service business 1 Gross Sales

Shipbuilder 2 Gross Sales

Shoe shine parlor/stand 1 Gross Sales

Sightseeing tours 1 Gross Sales

Sign painting 1 Gross Sales

Sitter service 1 Gross Sales

Skating rink 1 Gross Sales

Slaughterhouse.::\_commissionbasis 4 Gross Commissions Special event Flat Fee-$250

Sports, professionEI Flat Fee-$1, 000

Stable 1 Gross Sales

Steam cleaning business 1 Gross Sales

Steam pressing business 1 Gross Sales Steamboat/steamship agency 4 Gross Commissions Stock or bond brokerage 4 Gfoss Commissions

Storage business 1 Gross Sales

Storage room or landing 1 Gross Sales

Su\_g ar broker 4 Gross Commissions

Sugar factor 4 Gross Commissions

Surety company 1 Gross Sales

Swim club 1 Gross Sales

**Clasificaciones del Negocio**

Swimming pool service Tattooing

Taxicab service Taxidermist Telegraph Telephone business

Television, coin-operated

Theatre Tourist camp

Tow truck service Towboat business TraJ!e[ par.ls\_ Transportation business Travel agency

Traveling show Tree service

Truck escort service Truck wash

## Tabla # / Impuestos Base

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

S Gross Receipts S Gross Receipts Flat Fee-$20

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales Flat Fee-$250

1 Gross Sales

1 Gross Sales

1 Gross Sales

### Clasificaciones del Negocio Tabla # / Impuestos Base

**Provisiones Especiales, Capitalizaciones y Deducciones**

Trucking business Tugboat business Undertaker

Utility company Vehicle escort service

Vending machine operator Veternarian

Video game Warehouse Washateria Watchman agency Waterworks

Weight loss business

Wholesale de\_ ler in merchandise Wholesale dealer in services Wrecker service

Wrecking yard

Wrestlin arena

1 Gross Sales

1 Gross Sales

1 Gross Sales

S Gross Receipts 1 Gross Sales

1 Gross Sales

0.1% of Gross Flat Fee-$50

1 Gross Sales

1 Gross Sales

1 Gross Sales

5 Gross Receipts

1. Gross Sales
2. Gross Sales

2 Gross Sales

1 Gross Sales

1 Gross Sales

1 Gross Sales

Negocio / Mención

### Negocios Exentos

Negocio / Mención

Boat Dealers (deductlon-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)/47:36l(A) Small Businesses (under $2,500)/47:354(C) & 355(8) Stocks & Bonds, Interstate (deduction)/ 47:36l (C) Undertakers (deduction-outside payments)/ 47:36l {B) Vending/Weighing Machines (one license)/47:346

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**

TABLE 1.1

The Annual License Shall Be:

$50 60

90

i20 180

250

300

360

500

650

800

900

1,200

1,800

2,400

3,000

3.600

4,200

4,800

5,400

6,000

6,200

COMMISSION R.S 47:357 TABLE 4

If the Gross Annual Commissions and Brokerages are:

The Annua l License

As Much As But Less Than Shall Bo:

S 0

15,000

20,000

25,000

30,000

40,000

50,000

65,000

80,000

100,000

125.000

150,000

175,000

200,000

250,000

300,000

350,000

400,000

450,000

500,000

550,000

600,000

650,000

700,000

750,000

800,000

850,000

900,000

950,000

S 15,000 **S** 50

20,000 70

25,000 90

30,000 112

40,000 137

50,000 180

65,000 225

80,000 300

100,000 360

125,000 450

150,000 600

175,000 675

200,000 750

250,000 900

300,000 1,050

350,000 1,200

400,000 1.400

450,000 1,600

500.000 1,800

550,000 2,000

600.000 2,200

65, 0 00 0 2,400

700,000 2.600

750,000 2,800

800,000 ,3 000

850,000 3,200

900,000 3,400

950.000 3,600 3,700

PUBLIC UTILITIES RS. 47:358 TABLE 5

If the Gross Annual Receipts are:

The Annual License

As Much As But Loss Than Shall Be:

**S** 0 $

20,000

25,000

37,500

50,000

75,000

100,000

150,000

200,000

250,000

500,000

750,000

$

20.000

25,000

37,500

50,000

75,000

100,000

150,000

200,000

250,000

500,000

750,000

1.000,000

1 ,250,000

1,500,000

1,750,000

2,000,000

2,250,000

2.500,000

1.000.000

1,250,000

1,500.000

1,750,000

2,000,000

2,250.000

2,500,000

50

60

75

115

150

200

300

450

650

750

1,500

2,250

3,000

3,750

4,500

,5 250

6,000

6,900

7,500

**Tablas de Impuestos**

**Preparadas por la Asociación de Municipalidades de Louisiana**

RETAIL R .S. 47:354

T/\BLE 1

If tho Gross Sales are:

The Annual License

As Much As But Less Than Shall Be:

$0 $50.000 S50

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 75, 0 000 800

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. 4 7:355 TABLE 2

If the Gross Sales are.

The Annual

License

As Much As

$ 0

100,000

150,000

250.000

500,000

600,000

60,0 000

1,000,000

1,500,000

2,000,000

2,500,000

3,000,000

4,000,000

5,000,000

5,500,000

6,000,000

6,500,000

7,000,000

7,500,000

8,000,000

9,00, 0 000

10,000,000

11,000,000

12,000,000

13,000,000

14,000,000

Bu1 Less Than Shall **Be:**

**s** 100,000 s 50

150,000 75

250,000 100

500,000 150

600,000 200

000,000 250

1,000,000 300

1,500,000 400

2,000.000 500

2,500,000 700

3,000,000 900

4,000,000 1,000

5,000.000 1,250

5,500,000 1,800

6,000,000 2.400

6,500,000 3,000

7,000.000 3,600

7,500,000 4,200

8,000,000 4,800

9,000,000 5,200

10,000,000 5,600

11,000,000 6,000

12,000,000 6.400

13.000,000 6,800

14,000,000 7,200

7,500

LENDING R.S 47:356

TABLE 3

If lhe Amount of the Loan Made is·

The Annual

License As Mu<:h As But Less Than Shall Be:

$ 0 $

250,000

500,000

750,000

1,000,000

1,250,000

1,500,000

1.750,000

2,000,000

2,250,000

2,500,000

3,000,000

3,500,000

4,000.000

4,500,000

5,000,000

5,500,000

6,000,000

6,500,000

7,000,000

7,500,000

8,000,000

8,50,0 000

, 9 000 ,000

9 ,50 0,000

10,000 ,000

11,000 ,000

12,000.000

13,000.000

14,000,000

15,000.000

16,000.000

17,000,000

18,000,000

19,000.000

20,000,000

25,000,000

30,000,000

35,000,000

$

250,000

500,000

750,000

1 ,000,000

1 ,250,000

1,500,000

1,750,000

2,000,000

2,250,000

2,500,000

3,000,000

3,500,000

4,000,000

4,500,000

5,000,000

5,500,000

6.000,000

6,500,000

7,000,000

7,500,000

8,000.000

8,500,000

,9 000,000

,9 500 ,000

10 ,000 ,000

11 ,000,000

12,000,000

13,000,000

14,000,000

15,000,000

16,000.000

17,000,000

18,000,000

19,000,000

20,000,000

25,000,000

30,000,000

35,000,000

50

100

150

200

250

300

350

400

450

500

550

600

650

700

750

800

850

900

950

1,000

1,050

1,100

1 ,150

1 ,200

1,2 50

1 ,350

1,450

1,550

1,650

1.750

1,650

1.950

2,050

2,150

2,250

2,500

3,000

3,500

3,700

|  |  |
| --- | --- |
| RETAIL  GASOLINE R.S. 47:354.1  If the Gallons Sold are: | |
| As Much As | Bui Less Than |
| 0 | 55.000 |
| 5,5 00 | 85,000 |
| 85,000 | 110,000 |
| 110,000 165,000  165,000 225,000  225,000 275,000  275,000 325,00U  325 ,000 450,000  450,000 550.000  550,000 650.000  650,000 82,5 000  825,000 1,000,000  1,000,000 1,500,000  1,500,000 2,000,000  2,000,000 2,500,000  2,500,000 3,000,000  3,000,000 3,500.000  3,500,000 4,000,000  4,000,000 4,500,000  4,500,000 5,000,000  5.000,000 5,500,000  5,500,000 | |