

## **Model Ordinance Occupational License Tax**

AN ORDINANCE TO PROVIDE FOR THE IMPOSITION OF A TAX ON THE PURSUIT OF BUSINESS, AS AUTHORIZED BY L. R. S. 47:341 ET SEQ., AND TO PROVIDE FOR RELATED MATTERS.

Be it ordained by the     (city, town or village)     of     (municipality)    , Louisiana, that this Ordinance is hereby enacted to read as follows:

### Section 1: Annual License Tax

There is hereby levied an occupational license tax for the year      and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession or vocation, within the corporate limits of the              (Village, Town or City) of                      (municipality name), subject to license under the Louisiana Constitution and laws of this state.

### Section 2: Adoption of State Laws

The amount of license tax levied in each case is hereby fixed, determined and ordained to be the same as that fixed, levied and collectable by the governing authority under, and shall be granted in accordance with, the provisions of Louisiana Revised Statutes, Title 47, Chapter 3, both inclusive, as amended, and all other applicable laws, all of which for all purposes of this ordinance are made a part hereof by reference as if written herein in extenso.

### Section 3: Peddlers

All peddlers, defined by Louisiana Revised Statutes, Title 47, Section 359(C), shall obtain a license costing                      (maximum of two hundred dollars).

### Section 4: Repealer Clause

All other ordinances or parts of ordinances in conflict herewith are hereby repealed in their entirety.

### Section 5: Severability Clause

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

Section 6: Penalty and Interest

All license taxes levied herein shall be due and payable on January 1st of each year and all unpaid license taxes shall become delinquent on March 1st.

(1) When any taxpayer fails to pay the tax, or any portion thereof, on or before March 1st, interest at the rate of one and one-quarter percent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid.

(2) In addition to the interest charged on delinquent taxes there shall be imposed a penalty of five percent of the total tax due if the failure or delinquency is for not more than thirty days, with an additional five percent for each additional thirty days or fraction thereof during which the failure or delinquency continues, not to exceed twenty-five percent of the tax in the aggregate.

Section 7: Effective Date (see note below)

This ordinance shall become effective January 1, \_\_\_\_\_.

Said Ordinance having been introduced on the \_\_\_\_\_ day of \_\_\_\_\_, by \_\_\_\_\_, notice of public hearing having been published, said public hearing having been held, the title having been read and the Ordinance considered, on motion of \_\_\_\_\_, seconded by \_\_\_\_\_, to adopt the Ordinance, a record vote was taken and the following was had:

YEAS:            NAYS:            ABSENT:

Whereupon, the presiding officer declared the above Ordinance duly adopted on \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Mayor

Note: Section 4 of Act 1017 of 1986 prohibits any occupational license tax levied after July 1, 1987, from becoming effective prior to six months after the date of adoption of the ordinance levying the tax.