

CHAPTER 13

**LICENSING AND THE REGULATION OF TRADES
AND PROFESSIONS***

- Sub-Chapter A -- Occupational Licenses, In General**
- Sub-Chapter B -- Occupational Licenses, Insurance Companies**
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Sub-Chapter A

Occupational Licenses, In General

SECTION 13:1. LEVY OF ANNUAL OCCUPATIONAL LICENSE TAX

There is hereby levied an annual license tax, beginning with the year 1988 and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession or vocation, within the limits of the Parish of Lafourche, subject to license under the Louisiana Constitution and laws of this state. (Ord. 1772, 7/8/87)

Comment -- Ordinance No. 1772 superseded several earlier ordinances dealing with the occupational license tax. See Ord. No. 1000, 11/12/74 and Ord. No. 1377, 11/11/81. In 1986, the Louisiana Legislature enacted a substantive revision to the statutes authorizing local governments to levy occupational license taxes. See Act No. 1017 of 1986, codified as LRS 47: 341 et seq. That statute also provided that, in order to take advantage of the new authority, local governments had to enact new occupational license ordinances prior to January 1, 1988. Ordinance No. 1772 was enacted by the Lafourche Parish Council in response to this statute.

SECTION 13:2. ADOPTION OF STATE LAWS

A. The amount of the license tax levied in each case is hereby fixed, determined and ordained to be the same as that fixed, levied and collectible 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 the purpose of this

***Comment** -- For liquor and alcoholic beverage permits and licenses, see Section 14:1, this Code. For levy of a tax on chain stores, see Section 23:160.

State Constitution Reference -- Local governmental subdivisions, occupational license tax, Art. VI, § 28.

State Law Reference -- Regulation or taxing by parishes of alcoholic beverage and entertainment establishments, billiard tables, hawkers, peddlers and trading boats, R.S. 33:1236(6); regulation of toll bridges and turnpikes by parishes, R.S. 33:1236(15); regulation by parishes of subdivisions and other developments and improvements, R.S. 33:20; regulation by parishes of the storage of explosives, L.R.S. 33:1236(22); regulation by parishes of tourist courts or tourist camps, R.S. 33:1236(23); regulation by parishes of outdoor food service, R.S. 33:1236(24); regulation by parishes of ambulance services, R.S. 33:1236(32); identification and registration of itinerant workers, R.S. 33:1236(41); local regulation of businesses and occupations, R.S. 33:4781 et seq.; occupational license tax, R.S. 47:341 et seq.

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Sub-Chapter are made a part hereof by reference as if written herein in extenso with the exception that the occupational license tax levied on retail dealers in merchandise, services and rentals; and wholesale dealers in merchandise, services and rentals; retail dealers to institutional consumers; shipbuilders and contractors is hereby fixed, determined and ordained to be the same as that enumerated in the following tables:

Retail Dealer in Merchandise, Services, and Rentals

a. For every fixed location retail dealer in merchandise, services, and rentals, including but not limited to all businesses enumerated in this section, the license shall be based on the total business activity and shall be based on the table below:

If the Gross Sales are:		The Annual License
As Much As	But Less than	Shall Be:
\$ 0	\$ 5,000	\$ 5
5,000	10,000	10
10,000	15,000	15
15,000	20,000	20
20,000	25,000	25
25,000	30,000	30
30,000	40,000	35
40,000	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

b. This schedule includes but is not limited to the following businesses: Abstracters; advertising agencies, ambulance services; amusement parks; appraisers; barbershops, beauty salons; boats or barge carriers of freight or passengers; bonding companies, surety companies or bondsmen; business, professional or instructional schools; cable television businesses; carpet and rug cleaning businesses; cold storage plants or refrigerated lockers; collecting agencies; commercial reporting or rating agencies; credit bureaus; decorators; detective agencies; elevator repair service and maintenance businesses; employment agencies; engravers; ferry boats; flea market participants; health or recreational clubs; insurance adjusters; jewelers; businesses engaged in leasing, renting or licensing the use of movable property; medical transportation services; miniature golf links; motor vehicle carriers of freight or passengers; motor vehicle rentals; motor vehicle repair and repainting shops; motor vehicle storage businesses; operators of coin vending and weighing machines; packing houses for meats and fish; parking lots; photographers; railroad carriers of freight or passengers; repair businesses; restaurants; coffee houses or other eating establishments; retail dealers in boats; retail dealers in merchandise; retail dealers in motor vehicles; service businesses; sign painting; skating rinks; steam cleaning, steam dyeing, or steam pressing businesses; steam or electric laundering businesses; storage businesses; storage rooms or landings; taxicab service; theaters; tourist camps; towboat or tugboat businesses; trackless trolleys or buses; transportation businesses; trucking businesses; undertakers and funeral directors; warehouses; washaterias or laundromats; watchman agencies; and wrecker and tow truck services.

c. For every dealer in merchandise, services and rentals, not otherwise provided for by this Chapter or by special laws, whether conducted as principal, agent, or commission or otherwise, the license tax shall be based on the amount of gross sales and receipts, at the rate set above.

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Wholesale Dealers in Merchandise, Service and Rentals; Retail Dealers Institutional Customers; Shipbuilders; and Contractors

a. For every fixed location wholesale dealer in merchandise, service and rentals, retail dealers to institutional consumers, shipbuilders, and contractors, including but not limited to all businesses enumerated in this section, the license shall be based on the total business activity and the amount of said license shall be as shown in the following table:

If the Gross Sales are:		The Annual License
As Much As	But Less than	Shall Be:
\$ 0	\$ 50,000	\$ 25
50,000	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	6,500
12,000,000	13,000,000	7,000
13,000,000		7,500

b. This schedule includes, but is not limited to the following businesses: wholesale dealers in merchandise, service, or rentals; retail or wholesale dealers in building materials; retail deals to farmers or institutions; shipbuilders; contractors, both lump sum and cost plus. The maximum license tax paid by a retail dealer of building materials shall not exceed six thousand, two hundred dollars (\$6,200.00).

B. Those who pay a municipal occupational license tax shall be exempt from the parish occupational license tax in the amount of the municipal tax as provided by Article VI, Section 28 of the Louisiana Constitution.

C. All peddlers, hawkers, itinerant vendors, and every person who displays samples, models, goods, wares, or merchandise on a temporary basis in any hotel, motel, store, storehouse, house, vehicle, or any other place, for the purpose of securing orders for the retail sale of such goods, wares, or the like kind or quality, either for immediate or future delivery shall obtain a license

costing two hundred dollars (\$200.00), provided that an itinerant vendor of seafood products who has either harvested the seafood himself or has purchased the seafood directly from commercial fishermen or shrimpers shall obtain a license costing one hundred dollars (\$100.00).

1. This part shall not apply to sales made at arts and crafts fairs or festivals or functions in Lafourche Parish relating to the promotion and sale of handcrafted products.

2. The occupational license tax levied for these sales shall be based on the table set forth in Section 13:2 A.

(Ord. No. 1772, 7/8/87; as amended by Ord. No. 2160, 10/13/93)

Comment -- In 1981, the state legislature repealed the state occupational license tax law, but authorized local governments to adopt it by reference. Ordinance No. 1377 (11/11/81) was adopted in response to that action. The state laws were again revised in 1986, and Ordinance No. 1772 was adopted in response to that revision. For additional information, see Comment Note following Section 13:1 of this Code.

SECTION 13:3. PAYMENT OF TAX

A. Except as otherwise expressly provided, the first license tax herein authorized to be levied shall be due and payable to the Lafourche Parish Council as follows:

1. In the case of any business which is subject to license under this Chapter, commencing on or after the effective date of this Chapter, the license tax shall be due and payable on such date of commencement.

2. In the case of a business commenced prior to the effective date of this Chapter, the license tax shall be due and payable on January 1, 1988.

B. Annually thereafter all license taxes levied hereunder shall be due and payable on January first of each calendar year for which the license is due, except that for a new business commencing after January first of any calendar year, the first license shall be due and payable on the date the business is commenced.

1. All licenses unpaid after the first day of February of the calendar year for which they are due or, in the case of a new business, unpaid on the date such business is commenced shall be deemed delinquent and subject to the payment of delinquent interest and penalty. Delinquent interest and penalty shall be computed from March first of the calendar year for which they are due.

C. For ongoing businesses which cease operation between January first and the last day of February of the current license year, the license for the year shall be based on their gross receipts for the prior year, divided by three hundred sixty-five and multiplied by the number of days in which they were in operation.

(Ord. No. 2276, 12/14/94)

Comment -- As noted hereinabove, this section and several of the sections that follow were not contained in the parish's ordinance that levied the occupational license tax. They were derived from the state occupational license law. Because the parish's ordinance adopted the state laws concerning this tax by reference, these provisions were included herein for the convenience of the user of this Code. Subsequent thereto, the Parish enacted Ord. No. 2276 on 12/14/94, naming the Lafourche Parish Council as the administrative entity.

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**SECTION 13:4. FAILURE TO MAKE TIMELY RETURNS;
PENALTY AND INTEREST**

A. When any taxpayer fails to make and file any required return at the time such return becomes due, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax in the amount of five percent (5%) of the tax if the failure is for not more than thirty (30) days, with an additional five percent (5%) for each additional thirty (30) days or fraction thereof during which the failure continues, not to exceed twenty-five (25%) percent of the tax in the aggregate. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

B. When any taxpayer fails to pay any tax due on or before the day when it shall be required by law to be paid, there shall be added to the amount of tax due, interest at the rate of one per centum per month from the due date until paid. If the term for which interest is to be charged exceeds four (4) years, the rate of interest for the period beyond four (4) years shall be reduced to one-half of one per centum per month. Interest shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due and can be enforced in a separate action or in the same action for collection of the tax, and shall not be waived or remitted. (Rules and Regulations, Louisiana State Department of Revenue)

Comment -- The above section was not contained in the parish's ordinance levying the occupational license tax. It was derived from the published rules and regulations of the Louisiana Department of Revenue. Because the parish's ordinance adopted the Revenue Department's rules and regulations by reference, the above provisions were included herein for the convenience of the user of this Code.

SECTION 13:5. NEW BUSINESS; LICENSE DUE UPON COMMENCEMENT

In the case of a new business, the license tax is due and payable upon commencement of the business. Within forty (40) days after commencing the business, each person shall compute in the manner provided by R.S. 47:348 the balance of the license tax, if any, owed for the year in which the business is started and pay such tax balance. When the business is begun prior to July first of any year, the tentative tax shall be the minimum annual rate for the particular class of business in cases in which the tax is based on gross receipts, sales, fees, premiums or commissions, or the full annual rate in cases in which the tax is based on a specific amount per unit. When the business is begun on or after July first of any year, the tentative tax shall be one-half of the minimum annual rate or the specific amount per unit, as the case may be. (LRS 47:244)

Comment -- See note following Section 13:3.

SECTION 13:6. CHANGE OF OWNERSHIP OR LESSEE

A. The license is issued in the name of the person making application and paying the initial fee and is not transferable or assignable. If, at any time during the license year, a change of ownership takes place, the license period is from January first to the date of sale or exchange of lessee. A "change of ownership" occurs when a business is sold or leased, and does not include changes in partnership or corporate shares.

B. The new owner or lessee shall obtain another business license, as the license issued to the former owner or lessee is not transferable or assignable. The license period for the new owner or lessee covers the date of transfer or ownership or lease to December thirty-first of the license year. The collector shall be notified within ten (10) days when a change is effected. (LRS 47:345)

Comment -- See note following Section 13:3.

SECTION 13:7. SEPARATE LICENSE REQUIRED FOR EACH LOCATION, BASED ON PRIMARY CLASS OF BUSINESS

Except as otherwise provided in this Chapter, only one (1) license shall be required for each place of business, and the license shall be based upon the classification of business which constitutes the major portion of the taxable annual gross sales and receipts. However, any person operating coin vending or weighing machines shall obtain only one (1) license, regardless of the locations of the machines. However, a separate license shall be required for hotels, motels, rooming houses, and boarding houses. Such license shall be in addition to the license tax required if other classes of business are operated in conjunction with the hotel, motel, rooming house, or boarding house.

Comment -- See note following Section 13:3.

SECTION 13:8. PERIOD USED WHERE GROSS RECEIPTS ARE THE MEASURE OF THE LICENSE

A. The basis for determining the amount of the annual licenses provided by this Chapter, where the license is measured by gross receipts shall be as follows:

1. If the business has been conducted previously by the same party, the annual gross receipts, gross fees, or gross commissions earned, whether received or accrued, during the preceding calendar year for which the license is issued shall be the basis for determining the amount of the annual license.

2. If the business is begun during the calendar year for which the license is issued, the license for the year of commencement shall be based on the gross receipts, gross sales, gross premiums, gross fees, or gross commissions earned, regardless of whether received or accrued, during the first thirty (30) days of business, multiplied by the number of months, or major fraction thereof, remaining in the calendar year; however, any business which opens after June thirtieth of the year in question, whose estimated gross receipts for the remainder of the year are less than one-half of the maximum gross revenue allowed in the minimum rate under the classification of the particular business, shall pay for the remainder of the year at one-half the minimum rate.

3. If the business is begun less than thirty (30) days before the end of the calendar year for which the license is to be issued, the tax shall be based on the gross receipts, gross sales, gross premiums, gross fees, or gross commissions earned, regardless of whether received or accrued, during the calendar year; however, one-half of the annual rate shall apply to such businesses whose gross receipts for the period operated during the calendar year is less than one-half of the maximum gross revenue allowed in the minimum rate under the classification of the particular business.

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4. The license tax for the business for the calendar year following that of commencement shall be based on the gross receipts, gross sales, gross premiums, gross fees or gross commissions earned, regardless of whether received or accrued, during the previous year, divided by the number of days in operation during the year of commencement, and multiplied by three hundred sixty-five (365).

B. The date of beginning business for the purpose of this Chapter shall depend upon the type of business involved, and shall be governed by regulations promulgated by the collector of revenue according to law.

(LRS 47:348)

**SECTION 13:9. TAXPAYERS REQUIRED TO KEEP RECORDS;
CONFIDENTIALITY**

A. In general, each person shall keep a reasonable record of his gross receipts, gross fees or commissions, or loans made. This record shall be kept separately for each place of business, and shall be subject to examination and inspection by the collector or his duly authorized assistants.

B. Except as otherwise provided by law, the records and files of the collector or the records and files maintained pursuant to a tax ordinance, excluding ad valorem property taxes and ad valorem property tax assessment rolls, of any political subdivision are confidential and privileged, and no person shall divulge or disclose any information obtained from such records and files except in the administration and enforcement of the tax laws of this state or a political subdivision of this state.

1. No person shall divulge or disclose any information obtained from any examination or inspection of the premises or property of any person in connection with the administration and enforcement of the tax laws of this state or a political subdivision of this state except to the taxing jurisdiction of his employment or, in the case of an already existing independent contractor arrangement, to the contracting taxing jurisdiction.

2. Neither the collector nor any employee engaged in the administration or charged with the custody of any such records or files shall be required to produce any of them for inspection or use in any action or proceeding, except in an action or proceeding in the administration or enforcement of the tax laws of this state or of a political subdivision.

3. Any officer, employee, or agent or any former officer, employee, or agent of any political subdivision of the state who unlawfully discloses any information obtained from a return of a taxpayer or records and files of the collector, contrary to the provisions of this section, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than ten thousand dollars (\$10,000.00) or be imprisoned for not more than two (2) years, or both.

4. Nothing contained in this section shall be construed to prevent such persons from disclosing a return of a taxpayer or the records of the secretary as authorized by law in any judicial proceeding in which the state or any political subdivision thereof is a party.

(LRS 47:349)

Comment -- See note following Section 13:3 above.

SECTION 13:10. APPLICATION FOR OCCUPATIONAL LICENSE

A. Every person subject to a license tax levied by this Chapter shall apply to the Lafourche Parish Council for a license before the same becomes delinquent, as provided in this Chapter. The application shall state all facts necessary to determine the amount of taxes due under this Chapter.

B. If the Lafourche Parish Council is not satisfied with the facts set forth in the application or for any reason desires to audit the books and records of the taxpayer, the Lafourche Parish Council or any of his authorized assistants may audit and inspect all records of the taxpayer that would have any bearing upon the amount of taxes due under this Chapter.

C. If an individual is an applicant for a license required by this Chapter, the applications must be signed by him; if a partnership or an association of persons, by a member of the firm; and if a corporation, by the proper officer thereof.

D. Any intentional false statement as to any material facts in the application for a license under this Chapter shall constitute a misdemeanor, and any person convicted thereof shall be fined not more than two hundred dollars (\$200.00) or imprisoned for not more than six (6) months, or both.

(Ord. No. 2276, 12/14/94)

Comment -- See note following Section 13:3 above.

SECTION 13:11. FAILURE TO PAY TAX; JUDGMENT PROHIBITING FURTHER PURSUIT OF BUSINESS

Failure to pay the tax levied by this Chapter shall ipso facto, without demand or putting in default, cause the tax, interest, penalties, and costs to become immediately delinquent, and the Lafourche Parish Council is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the delinquent taxpayer to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, why the delinquent taxpayer should not be ordered to pay the total amount due and owing under this Chapter. This rule may be tried out of term and in chambers and shall always be tried by preference. If the rule is made absolute, the order therein rendered shall be considered a judgment in favor of the municipality or parish. (Ord. No. 2276, 12/14/94)

Comment -- See note following Section 13:3 above.

SECTION 13:12. RECORDS TO BE KEPT BY THE LAFOURCHE PARISH COUNCIL

The Lafourche Parish Council shall keep an accurate record showing the names of every person paying taxes under this Chapter, together with the business pursued, the amount of the license, the date of the collection, and the payment thereof. (Ord. No. 2276, 12/14/94)

SECTION 13:13. VIOLATIONS, PENALTIES

Any person found guilty of violating the provisions of this Sub-Chapter shall be punished in accordance with Section 1:21 of this Code.

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SECTIONS 13:14 - 13:99. RESERVED

Sub-Chapter B

Occupational Licenses, Insurance Companies

SECTION 13:100. LEVY OF OCCUPATIONAL LICENSE ON INSURANCE COMPANIES

A. Pursuant to Section 1076 of Title 22 of the Revised Statutes of Louisiana of 1950, there is hereby levied an annual license tax for the year 1962 and for each subsequent year on each company, society, association, corporation, or firm or individual engaged in the business of issuing any form of insurance policy or contract in the Parish of Lafourche which may now or hereafter be subject to the payment of any license tax for state purposes, as herein provided. (Ord. No. 973, 8/8/62)

Comment -- The tax herein levied is frequently referred to as the insurance occupational license tax, although it is not really that kind of a tax. It is a premium tax, levied under the authority of the state insurance code in Title 22 of the Louisiana Revised Statutes. The occupational license tax authority as contained in Title 47 of the Revised Statutes, and LRS 47:399 exempts insurance companies from the payment of an occupational license fee on the basis that they must pay the premium tax.

SECTION 13:101. INSURANCE LICENSES, COLLECTION PROCEDURE; DATE DUE, DELINQUENT; PENALTIES AND INTEREST

The license tax herein levied shall be due and payable to the Lafourche Parish Council, annually on or before the first day of March. Delinquent licenses shall bear interest at the rate of eight percent (8%) per annum from that date until paid. (Ord. No. 973, 8/8/62; as amended by Ord. No. 2276, 12/14/94)

SECTION 13:102. AMOUNT OF LICENSE TAX DUE FROM LIFE, ACCIDENT AND HEALTH INSURANCE COMPANIES

Each and every life and accident insurance company, society, association, corporation, or other organization or firm, or individual doing and conducting a life and/or accident insurance business of any kind in the Parish of Lafourche (not including the incorporated municipalities of Thibodaux, Lockport and Golden Meadow) whether such company, society, association, corporation, or other organization or firm or individual is located or domiciled or operating in the Parish of Lafourche (not including the incorporated municipalities of Thibodaux, Lockport and Golden Meadow) through a branch department, resident board, local office, firm, company, corporation, or agency of any kind whatsoever, whether said local agency be located in the Parish of Lafourche (not including the incorporated municipalities of Thibodaux, Lockport and Golden Meadow) or elsewhere, shall pay a separate and distinct license on said business for each company represented, and the said license shall be based on the gross annual amount of premiums on all risks located with the Parish of Lafourche (not including the incorporated municipalities of Thibodaux, Lockport and Golden Meadow) and on the annual gross amount of premiums received through the office of such agents as may be domiciled in the Parish of Lafourche (not including the incorporated municipalities of Thibodaux, Lockport and Golden Meadow) according to the following schedule: When premiums are two thousand dollars (\$2,000.00) or less, the license shall be ten dollars (\$10.00) and an additional seventy dollars (\$70.00) on each ten thousand dollars (\$10,000.00) or fraction thereof in excess of two thousand dollars (\$2,000.00). The maximum license on such business by any company, society, etc., payable by any company, society, association, corporation, firm or individual, shall not exceed twenty-one thousand dollars (\$21,000.00). (Ord. No. 973, 8/8/62)

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SECTION 13:103. AMOUNT OF LICENSE TAX DUE FROM FIRE, MARINE, SURETY, LIABILITY AND OTHER INSURANCE COMPANIES

Each and every fire, marine and river insurance guarantee, surety or indemnity company, society, association, corporation or other organization or firm or individual doing and conducting a fire, marine, or river insurance, guaranty, workmen's compensation or employer's liability, property damage, livestock, tornado, automatic sprinkler, automobile, public liability, fidelity, or any insurance business of any kind whatsoever in the Parish of Lafourche (not including the incorporated municipalities of Thibodaux, Lockport and Golden Meadow) not otherwise provided for, whether such company, society, association, corporation or other organization or firm or individual is located or domiciled or operating in the Parish of Lafourche (not including the incorporated municipalities of Thibodaux, Lockport or Golden Meadow) through a branch department, resident board, local office, firm, company, corporation, or agency of any kind whatsoever, shall pay a separate and distinct license on said business for each company represented, and said license shall be based on the gross annual amount of premiums on all risks located within the Parish of Lafourche (not including the incorporated municipalities of Thibodaux, Lockport and Golden Meadow) and the gross annual premiums received through the office in the Parish of Lafourche (not including the municipalities of Thibodaux, Lockport and Golden Meadow) according to the following schedule:

First Class: When the gross receipts are not more than five hundred dollars (\$500.00), the license shall be ten dollars (\$10.00).

Second Class: When the gross receipts are not more than one thousand dollars (\$1,000.00), the license shall be twenty dollars (\$20.00).

Third Class: When the gross receipts are not more than one thousand, five hundred dollars (\$1,500.00), the license shall be thirty dollars (\$30.00).

Fourth Class: When the gross receipts are not more than two thousand dollars (\$2,000.00), the license shall be forty dollars (\$40.00).

Fifth Class: When the gross receipts are more than two thousand dollars (\$2,000.00) and not more than four thousand dollars (\$4,000.00), the license shall be sixty dollars (\$60.00).

Sixth Class: When the gross receipts are more than four thousand dollars (\$4,000) and not more than six thousand dollars (\$6,000.00), the license shall be eighty dollars (\$80.00).

Seventh Class: When the gross receipts exceed six thousand dollars (\$6,000.00), the additional license thereafter shall be seventy dollars (\$70.00) for each ten thousand dollars (\$10,000.00) or fraction thereof in excess of six thousand dollars (\$6,000.00).

The maximum license on such business, by any company, society, business, etc., payable by any company, society, association, corporation, firm or individual shall not exceed nine thousand dollars (\$9,000.00).

Provided that plate glass and steam boiler inspection companies, societies, associations, corporations, firms or individuals shall pay only one-third (1/3) of the above rates provided above; and provided further that the amount of license payable under this section shall be one-third (1/3) of the amount so fixed if the taxpayer shall file a sworn statement with the annual report required by this section showing that at least one-sixth (1/6) of the total admitted assets of the payer is invested and maintained in bonds of this state, or a municipality, school, road or levee district or

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other political subdivision, or in mortgages on property located in this state, or in policy loans or other loans to residents of this state or in corporations organized under the laws of this state and domiciled in this state, or in the capital stock of corporations organized under the laws of this state and domiciled in this state, the value of which is entirely represented by real estate owned by said corporations in this state (Ord. No. 973, 8/8/62)

SECTION 13:104. REPEALED

Section 13:104 originally set forth criminal penalties for violations of the Parish's occupational license requirements for insurance companies. The section was repealed by Ord. No. 1334 (November 12, 1980) as part of a general revision of this Code.

SECTIONS 13:105 - 13:129. RESERVED

[RESERVED]

Sub-Chapter C

Other Regulations

SECTION 13:130. REGULATION OF CONVENIENCE STORES, PROVISION OF PENALTIES AND RELATED MATTERS

A. Definitions:

Convenience store. As used in this article, “convenience store” shall mean a commercial enterprise or business establishment which is a retail store designed to be quickly and readily accessible to the public, which offers a limited quantity and variety of food, beverage, household and sundry items, whether or not such store also sells gasoline; provided, however, that “convenience store” shall not include any store which sells or has for sale prescription drug items.

Owner. As used in this article, “owner” shall mean the individual(s), corporation, partnership or joint venture or other group enterprise having lawful possession of the premises upon which the convenience store is operated.

Employee. Employee shall mean a person who works on the premises of the convenience store and engages in the retail sale of goods, merchandise, services or other articles of value and has access to the cash register, whether or not that person is also the owner.

B. Regulations:

All convenience stores shall comply with the following:

If open for business after 10:00 p.m., the convenience store must employ two (2) persons who are continuously on duty on the premises from 10:00 p.m. until closing or 5:00 a.m., whichever event occurs first, or

All convenience stores open for business after 10:00 p.m. and/or before 5:00 a.m. shall be locked and only accessible to the general public through a barred or security window.

C. Penalty:

Any owner who fails to implement the provisions of this article within thirty (30) days of the effective date of this article, or who violates the provisions of this article shall be fined no more than \$500.00. Each date of operation in violation of this article shall constitute a separate offense.

(Ord. No. 2496, 5/13/97)

SECTION 13:131. RESERVED

[RESERVED]