



WORKSHEET FOR COMPUTATION OF FIRST YEAR LICENSE TAX

Parish of Calcasieu

License Office

901 Lakeshore Drive, 5th Floor, Lake Charles, LA 70601

PO Box 1583, Lake Charles, LA 70602

(337) 721-3640 • www.calcasieu.gov

Name of Business: _____

Address: _____

Owner: _____

Phone: _____

Date business began: _____

Email: _____

Gross receipts, sales, etc. for the first 30 days of operation	\$ _____
Number of months, or major fraction thereof, from the 1 st day you commenced business until December 31 st :	X _____ months
Projected business revenue for the 1 st year of operation:	= \$ _____
**Annual License Tax based on projected revenue	\$ _____
Less the tentative tax already paid	\$ (50.00)
Balance due for first year's occupational license:	\$ _____
Penalty & Interest	+ \$ _____
TOTAL DUE:	\$ _____

***Refer to the appropriate Tax Table for your particular business. Use the projected business revenue amount to locate the annual license tax amount.*

EXAMPLE:

ABC Company, a retail-clothing store, applied for an occupational license on May 1st and paid a tentative license tax of \$50.00. The company opened on June 1st and earned \$12,000 in revenue in the first 30 days of operation. They submitted their worksheet and fees on July 31st, twenty-one (21) days late. Complete the above worksheet as follows:

Gross receipts, sales, etc. for the first 30 days of operation	\$ 12,000.00
Number of months, or major fraction thereof, from the 1 st day you commenced business until December 31 st :	X 7 months
Projected business revenue for the 1 st year of operation:	= \$ 84,000.00
Annual License Tax based on projected revenue	\$ 90.00
Less the tentative tax already paid	\$ (50.00)
Balance due for first year's occupational license:	\$ 40.00
Penalty & Interest	+ \$ 2.14
TOTAL DUE:	\$ 42.14

The additional balance for the current year's occupational license was due on July 10th but was not paid until July 31st. Penalties (5% per month) and interest (6% per annum) (\$40.00 X 21 days X .0164%) were required for the fraction of one month from July 10 until July 31.

RETAIL R.S. 47:354		TABLE 1
If the Gross Sales are:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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

RETAIL GASOLINE R.S. 47:354.1		TABLE 1.1
If the Gallons Sold are:		The Annual License Shall Be:
As Much As	But Less Than	
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

WHOLESALE R.S. 47:355		TABLE 2
If the Gross Sales are:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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

COMMISSION R.S. 47:357		TABLE 4
If the Gross Annual Commissions and Brokerages are:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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
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LENDING R.S. 47:356		TABLE 3
If the Amount of the Loan Made is:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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

PUBLIC UTILITIES R.S. 47:358		TABLE 5
If the Gross Annual Receipts are:		The Annual License Shall Be:
As Much As	But Less Than	
\$ 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