

# City of Winnfield

Occupational Tax Guidelines



120 East Main Street  
P.O. Box 509  
Winnfield, LA 71483  
318.628.3939 Office  
318.628.6773 Fax

George Moss, Mayor

**City Council**  
Lawanda Holden  
Gerald Hamms  
Sarah Junkin  
Matt Miller  
Teresa Phillips

District 1

City of Winnfield  
120 East Main Street  
Winnfield, LA 71483

**Retail dealers in merchandise, services, and rentals**

For every fixed location retail dealer in merchandise, services and rentals, including but not limited 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:

| As Much as | But Less  | Than 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 | 4,800          |
| 4,500,000  | 5,000,000 | 5,400          |
| 5,000,000  | 5,500,000 | 6,000          |
| 5,500,000  |           | 6,200          |

This schedule includes, but is not limited to, the following businesses:

Abstractors; 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 bureau; Decorators; Detective agencies; Elevator repair, service and maintenance businesses; Employment agencies; Engravers; Ferry boats; Flea market participants; Health or recreational clubs; Hospitals; 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; Operation of office buildings; 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; Theatres; Tourist camps; Towboat or tugboat businesses; Trackless trolleys or buses; Transportation businesses; Travel agencies; Trucking businesses; Undertakers and funeral directors; Warehouses; Washeterias or laundromats; Watchman agencies; Wholesale and retail dealers in mobile home sales, rentals, and mobile home repairs; Wreckers and tow truck services.

For every dealer in merchandise, services, and rentals not otherwise provided for by this Chapter or by special laws, whether conducted as a 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. After a business has operated for at least one full calendar year, if the annual gross sales and receipts for the previous year are less than two thousand five hundred dollars, no license tax shall be due under this Section for the current year.

For every pawnbroker, or person keeping a loan office and engaged in lending money on articles pawned or pledged and for each and every money broker, money lender, or person lending money on, or purchasing time, wages, or salaries of laborers, clerks, or other wage earners or other persons, whether the same be earned or unearned, and whether the business is conducted in an office or otherwise, the license tax shall be based on the amount of gross sales and receipts from any retail sales plus the amount of loans made by the business. However, the minimum license tax paid by pawnbrokers licensed under the provisions of this Subsection shall be three hundred dollars.

The "amount of loans made", for the purposes of this Subsection, shall mean the total of all amounts of funds or goods advanced to borrowers and the amounts paid for notes or other similar evidences of indebtedness purchased or otherwise acquired from others.

In the case of a new business, the basis for the first year's license shall be provided for in R.S. 47:344 and 348 of this Chapter, except that the "amount of the loans made" shall be substituted for "gross revenue".

Notwithstanding the provisions of Subsection B, the maximum license tax paid by dealers in mobile home sales, rentals, or mobile home repairs licensed under the provisions of this Section shall be eight hundred dollars.

**Retail dealers in gasoline and motor fuel**

For every fixed location retail dealer in gasoline or other motor fuel, the tax shall be computed based on the amount of gallons of gasoline or motor fuel sold using the following table and the amount of gross sales of merchandise, services, and rentals using the table in R.S. 47:354-Retail dealers in merchandise, services, and rentals. The maximum sum of the tax using the two tables shall not exceed \$6,200.

If the Gross Sales are:

| As Much as | But Less  | Than 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          |

Wholesale dealers in merchandise, service and rentals; retail dealers to institutional consumers; shipbuilders; and contractors

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:

| As Much as | But Less   | Than 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    | 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 | 6,400          |
| 12,000,000 | 13,000,000 | 6,800          |
| 13,000,000 | 14,000,000 | 7,200          |
| 14,000,000 | -----      | 7,500          |

This schedule includes, but is not limited to, the following businesses:

Wholesale dealers in merchandise, service, and/or rentals; retail or wholesale dealers in building materials; retail dealers to farmers or institutions; shipbuilders; contractors, both lump sum and cost plus; and business engaged in renting, leasing, or licensing immovable property.

The maximum license tax paid by a retail dealer of building materials shall not exceed six thousand two hundred dollars. After a business has operated for at least one full calendar year, if the annual gross sales and receipts for the previous year are less than two thousand five hundred dollars, no license tax shall be due under this Section for the current year.

**Brokerage and Commission Agents**

For every factorage, commission, or brokerage business; dealers in stocks or bonds as principal; stocks, bonds or cotton factors, commission or brokerage businesses, whether or not the principal or party solicited is within or without the state, including but not limited to all businesses enumerated in this section, the license shall be based on gross annual commissions and brokerages earned on sales and purchases. The amount of the license shall be as shown in the table below and shall be subject to applicable deductions.

If the Gross Annual Commission and Brokerage are:

| As Much as | But Less  | Than 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    | 650,000   | 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          |

This schedule includes, but is not limited to:

Brokerages in money, produce, or sugar; Cotton compress businesses; Cotton factor and commission businesses; Cotton future brokerages; Cotton pickeries; Distillers of alcohol; Grain and product commission houses; Businesses engaged in leasing, renting, or licensing the use of immovable property; Livestock auctions; Manufacturer's agents; Operators of office buildings; Owners or lessees of toll bridges or ferries; Real estate brokers; Slaughter houses; Steamboat or steamship agencies; Stock or bonds brokerages; Sugar factories.

For carrying on each business of dealing in or buying and selling stocks or bonds, as principal, the license shall be based on gross annual profits; however, where no gross annual profit is realized, the minimum tax under the above schedule shall be paid.

Public utilities

For carrying on each business of gas light, heat, or power, electric light, heat, or power; waterworks, and for each telephone, telegraph, or express business, the license shall be based on gross annual revenue from all business activities as shown in the following table:

| As Much as | But Less  | Than 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          |

A person engaged in the business of selling electricity or gas in more than one municipality shall be deemed to have a place of business or business location in each such municipality and a license tax imposed by any municipality on such person shall be based on gross annual revenue derived by such person from the territorial jurisdiction of the taxing municipality only.

A person engaged in the business of providing local exchange telephone service in more than one municipality or parish shall be deemed to have but one place of business or business location in each such municipality or parish and a license tax imposed by any municipality or parish on such person shall be based on gross annual revenue derived by such person from the territorial jurisdiction of the taxing municipality or parish only.

**Business of lending or of dealing in notes secured by chattel mortgages or other liens**

For every person, firm, corporation, or association or persons engaged in the business of purchasing, selling, trading in, or lending on unsecured notes or on notes secured by chattel mortgages, or other statutory liens, being commonly known as finance or securities companies, a license based on the amount of loans made by the business shall be required. The license shall be based on the amount of loans made by the business and the amount of said license shall be as shown in the following table:

If the Gross Sales are:

| As Much as | But Less   | Than 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          |

The "amount of loans made," for the purposes of this Section, shall mean the total of all amounts of funds or goods advanced to borrowers and the amounts paid for notes or other similar evidences of indebtedness purchased or otherwise acquired from others.

In the case of a new business, the basis for the first year's license shall be provided for in R.S. 47:344 and R.S. 47:348 of this Chapter, except that the "amount of the loans made" shall be substituted for "gross revenue."

For the purpose of this Subsection, a "coin-operated mechanical amusement device" is any machine or device operated by depositing a coin, token, slug, or similar object for the placing of the device in readiness of play. This definition includes, but is not limited to the following devices: video games, merry-go-rounds, mechanical hobby horses, juke boxes, pool tables, domino tables, bowling alleys, blood pressure monitors, and pulse rate monitors.

All such mechanical amusement devices subject to tax under this Subsection and which do not return to the operator or player thereof anything but free additional games or plays or, through the exercise of the skill of the operator or player, a merchandise prize, shall not be deemed to be classed as gambling devices, and neither this Section nor any other Act shall be construed to prohibit same. Payment of the tax imposed by this Subsection shall not be held to legalize the operation of any machine or device defined herein which is prohibited by law. This Subsection shall not be held to repeal any provisions of any law prohibiting the operation, possession, or use of any such machine or device.

**Businesses where licenses are based on flat fees**

The following types of businesses shall obtain an annual license based on the flat fee designated hereafter. For purposes of this Section, the minimum tax noted in R. S. 47:344 for most new businesses for the first year of commencement or fractional part thereof does not apply.

**Private banking or investment banking business.**

For each business of carrying on a private banking house, business or agency, investment banking house, business or agency, a license based on a flat fee of five hundred dollars shall be required.

The term "investment banking" means a business that is carried on through the purchase or underwriting of security issues and their subsequent sale to investors.

Repealed by Acts 1988, No. 752, Section 2, effective January 1, 1989.

**Peddlers and itinerant vendors.**

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 based on a fee not to exceed two hundred dollars provided that an itinerant vendor of agricultural products purchased directly from farmers or 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 based on a flat fee not to exceed one hundred dollars.

This Section does not apply to the following classes: those persons making house-to-house or personal calls displaying samples and taking orders for shipment directly from the manufacturer; those persons making a business call or visit upon the verbal or written invitation of the inhabitant of the premises; those persons, or their representatives, engaged in the business of selling at wholesale, from a fixed place of business in this state, to licensed retail dealers; and vendors, or their agents or vendors, or their agents or representatives, in the sale or delivery of petroleum products when drawn, conveyed, and distributed from a stock maintained at a warehouse, distributing station, or established place of business.

Parochial and municipal officers shall require all peddlers to exhibit their occupational license. The license shall indicate thereon the motor vehicle license number. They shall seize the merchandise and any vehicle or other conveyance used by the peddler to peddle the same, if the peddler fails or refuses to exhibit his license. All property seized shall be turned over to a court of competent jurisdiction, to be sold according to law, to satisfy the license due and enforce the privilege therefor. The rights of the holder of a chattel mortgage note or any vehicle seized shall not be affected or prejudiced as a result of these seizures.

Whoever shall sell goods, wares, and merchandise as a peddler without first obtaining the license herein required shall be guilty of a misdemeanor and upon conviction shall be fined not less than five hundred dollars or shall be imprisoned not more than sixty days, or both.

**Mechanical or electronic amusement machines or devices.**

Every person engaged in the business of operating any coin-operated mechanical or electronic device or who permits to be operated in his place of business any coin-operated mechanical or electronic device to which a certificate of tax payment is not affixed or displayed as provided in R. S. 47:359(E) shall pay a license tax which shall not exceed twenty dollars for each such machine or device, except that the license tax for each electronic pinball machine, flipper machine, or video game shall not exceed fifty dollars for each such device. Only one license tax shall be collected annually by each jurisdiction for any device required to be licensed under this Paragraph.

The provisions of this Subsection shall not apply in cases where the person engaged in the business of operating such mechanical devices are operating same under a written contract with and are solely sponsored by a nonprofit corporation for the purpose of conducting a fair, festival, or trade show which has as one of its objectives the promotion of agricultural and agri-industrial products. For the purposes of this Subsection, the term nonprofit corporation shall be construed to mean only a nonprofit corporation which:

Was organized under the provisions of Chapter 2 of Title 12 of the Louisiana Revised Statutes of 1950 prior to January 1, 1969; and, holds membership in good standing in an association organized for the purpose of promoting fairs, festivals, and trade shows in the state of Louisiana.

Table 12 - \$100

Pawn Broker, Rescue Service

Table 16 - Hotel - Price/Room - \$2.00

Table 18 - 10%, Min: \$50 Max: \$2,000  
Civil Engineers

Table 21 - 10%, Min: \$50 Max: \$2,000

Accountants, Attorneys-At-Law, Dentists, Engineers, Chiropractor, Physicians

# City of Winnfield

## Occupational Tax Guidelines



120 East Main Street  
P.O. Box 509  
Winnfield, LA 71483  
318.628.3939 Office  
318.628.6773 Fax

George Moss, Mayor

City Council  
LaWanda Holden  
Gerald Hamms  
Sarah Junkin  
Matt Miller  
Teresa Phillips

