

OCCUPATIONAL LICENSE TAX BUSINESS CLASSIFICATION LISTING

This list includes most of the business specifically mentioned in the occupational license tax laws and ordinances, as well as some of the more common businesses. This alphabetical listing is not all inclusive, and if not listed specifically, could still be taxable under said statutes and ordinances.

Business Classification	Table Number/Basis of Tax	
Abstractors	1	Gross Sales
Abstract and Title Company	1	Gross Sales
Academy of Music	1	Gross Sales
Accountant	-	.01% of Gross
Admission/Cover Fees	1	Gross Sales
Advertising Agency	1	Gross Sales
Advisory Service	1	Gross Sales
Air Hockey Table	-	Flat Fee \$20
Air Transportation	1	Maximum \$50
Aircraft Dealer-Retail	1	Gross Sales
Aircraft Dealer-Wholesale	2	Gross Sales
Alcohol Distiller	4	Gross Commissions
Ambulance Service	1	Gross Sales
Amusement Device-Mechanical	-	Flat Fee \$20/50
Amusement Hall	1	Gross Sales
Amusement Park	1	Gross Sales
Answering Service	1	Gross Sales
Antique Show	-	Flat Fee \$250
Appraiser	1	Gross Sales
Archery Range	1	Gross Sales
Architect	-	.01% of Gross
Arena	1	Gross Sales
Armored Car Service	1	Gross Sales
Arts & Crafts Show(For Profit)	-	Flat Fee \$250
Attorney-At-Law	-	.01% of Gross
Auction Barn/House	1	Gross Sales
Auctioneer	4	Gross Commissions
Auditing Bills/Invoices	1	Gross Sales
Auto Auction-Wholesale	2	Gross Sales
Auto Club	1	Gross Sales
Auto For Hire	1	Gross Sales
Auto Title Service	1	Gross Sales
Automated CD Rental Kiosk	1	Gross Sales
Bacteriologist	-	.01% of Gross
Bail Bondsman	1	Gross Sales
Barbershop	1	Gross Sales
Barge Line (Freight)	1	Gross Sales

Business Classification**Table Number/Basis of Tax**

Barge Line (Passengers)	1	Gross Sales
Baseball/Softball Park	1	Gross Sales
Baseball Team(Professional)	-	Flat Fee \$1,000
Bath House	1	Gross Sales
Beauty Salon	1	Gross Sales
Beauty School	1	Gross Sales
Bed & Breakfast (with Restaurant/Bar)	Flat Fee \$2 per rm + Retail	
Bed & Breakfast Only	Flat Fee \$2 per room	
Billboard	1	Gross Sales
Billiard/Pool Table (Coin Operated)	-	Flat Fee \$20
Billard/Pool Table (Rental by Hour)	1	Gross Sales
Bill Paying Service	1	Gross Sales
Billing Agency	1	Gross Sales
Blood Pressure Monitors	-	Flat Fee \$20
Blue Prints (Sales)	1	Gross Sales
Boarding House Only	Flat Fee \$2 per room	
Boarding House (with Restaurant/Bar)	Flat Fee \$2 per rm + Retail	
Boat Carrier (Freight)	1	Gross Sales
Boat Carrier (Passengers)	1	Gross Sales
Boat Dealer (Retail)	1	Gross Sales
Boat Dealer (Wholesale)	2	Gross Sales
Boat Landing	1	Gross Sales
Boat Launch	1	Gross Sales
Boat Marina	1	Gross Sales
Body Piercing	1	Gross Sales
Bonding Company	1	Gross Sales
Bondsman	1	Gross Sales
Book Binder	1	Gross Sales
Booking Agency	1	Gross Sales
Bowling Alley	1	Gross Sales
Bowling Machine (Coin Operated)	-	Flat Fee \$20
Video Bowling (Amusement)	-	Flat Fee \$50
Building Materials (Retail)	2	Gross Sales
Building Materials (Wholesale)	2	Gross Sales
Building Materials (Peddler)	-	Flat Fee \$200
Busses or Trackless Trolleys	1	Gross Sales
Business School	1	Gross Sales
Cable Television Business	1	Gross Sales
Campground	1	Gross Sales
Car Wash (Automatic or Hand)	1	Gross Sales
Carnival	-	Flat Fee \$250
Carpet/Rug Cleaning/Dying	1	Gross Sales
Caterer	1	Gross Sales
Cellular Telephone Service Provider(Local Exchange)	5	Gross Sales
Cemetary	1	Gross Sales

Business Classification**Table Number/Basis of Tax**

Charter Bus Service	1	Gross Sales
Charter Fishing/Guide Service	1	Gross Sales
Chemist	-	0.1 % of Gross
Chemical Engineer	-	0.1% of Gross
Child Care Service	1	Gross Sales
Chiropracist	-	0.1% of Gross
Cigarette Vending Machine	1	Gross Sales
Circus	-	Flat Fee \$250
Civil Engineer	-	0.1% of Gross
Claw Machine (Coin Operated)	-	Flat Fee \$20
Cleaning Service	1	Gross Sales
Clothing Store	1	Gross Sales
Coffee House or Other Eating Establishment	1	Gross Sales
Coin Counting Kiosk	1	Gross Sales
Coin Operated Laundry/Dry Cleaning	1	Gross Sales
Coin Operated TV	-	Flat Fee \$20
Coin Operated Amusement Devices not enumerated	-	Flat Fee \$20
Cold Storage Facility	1	Gross Sales
Collection Agency (Flat Fee Basis)	1	Gross Sales
Collection Agency (Commission Basis)	4	Gross Commissions
Commercial Artist	1	Gross Sales
Commercial Reporting or Rating Agency	1	Gross Sales
Commission Broker	4	Gross Commissions
Common Carrier	1	Gross Sales
Computer Sales/Service	1	Gross Sales
Concert	-	Flat Fee \$250
Concessions	1	Gross Sales
Consultant	1	Gross Sales
Consulting Psychologist	-	0.1% of Gross
Consumer Service	1	Gross Sales
Contractor	2	Gross Contracts
Convention Promotion Consultant	1	Gross Sales
Copy Service	1	Gross Sales
Copy Systems	1	Gross Sales
Cotton Commissions	4	Gross Commissions
Cotton Compress Business	4	Gross Commissions
Cotton Factor Business	4	Gross Commissions
Cotton Futures Brokering	4	Gross Commissions
Professional Counseling	-	0.1% of Gross
Court Reporter	1	Gross Sales
Credit Bureau	1	Gross Sales
Crop Dusting	1	Gross Sales
Custodial Service	1	Gross Sales
Dance Hall	1	Gross Sales
Day Care Center	1	Gross Sales

Business Classification**Table Number/Basis of Tax**

Dealer in Stocks and Bonds	4	Gross Commissions
Debt Adjuster	1	Gross Sales
Decorator	1	Gross Sales
Deep Sea Salvage	1	Gross Sales
Delivery Service	1	Gross Sales
Dentist	-	0.1% of Gross
Detective/Private Investigator Service	1	Gross Sales
Developer (Property/Real Estate)	-	0.1% of Gross
Directional Drilling Service	1	Gross Sales
Dispatcher	1	Gross Sales
Diving Service	1	Gross Sales
Distributor/Light, Heat or Power	5	Gross Sales
Distiller of Alcohol	1	Gross Sales
Distributor of Electricity	5	Gross Sales
Distributor of Gas	5	Gross Sales
Distributor of Water	5	Gross Sales
Doctor/Physician	-	0.1% of Gross
Document Examiner	1	Gross Sales
Dog Kenner or Grooming	1	Gross Sales
Dog Training	1	Gross Sales
Domino Tables	-	Flat Fee \$20
Drag Strip	1	Gross Sales
Draying	1	Gross Sales
Drilling Service	2	Gross Sales
Driving Range (Golf)	1	Gross Sales
Driving School	1	Gross Sales
Drug Store/Pharmacy	See R.S. 47:359 K	
Dry Cleaners	1	Gross Sales
Drying Lumber	1	Gross Sales
Dyeing	1	Gross Sales
Eating Establishment (Fixed Location)	1	Gross Sales
Eating Establishment (No Fixed)	-	Flat Fee \$200
Electric Phonograph (Juke Box)	-	Flat Fee \$20
Electric Utility	5	Gross Sales
Electrical Engineer	-	0.1% of Gross
Electronic Dart Board (Coin Operated)	-	Flat Fee \$20
Electronic Video Poker	-	Flat Fee \$50
Electronic Video Bingo	-	Flat Fee \$50
Electronic Video Game	-	Flat Fee \$50
Electroplating Service	1	Gross Sales
Elevator Sales, Service, Repair, Maintenance	1	Gross Sales
Embroidery Service	1	Gross Sales
Employee Screening	1	Gross Sales
Employment Agency	1	Gross Sales
Engineer	-	0.1% of Gross

Business Classification**Table Number/Basis of Tax**

Engraver	1	Gross Sales
Escort Service (Transportation Related)	1	Gross Sales
Exhibition Show	1	Gross Sales
Ferris Wheel (Kiddie Ride)	-	Flat Fee \$20
Ferry Boat Service	1	Gross Sales
Figure Salon	1	Gross Sales
Film Developing	1	Gross Sales
Film Production	1	Gross Sales
Finance Company (Lending)	3	Gross Loans
Financial Management (Fee Based)	1	Gross Sales
Financial Management (Commission Based)	4	Gross Commissions
Finger Printing and I D's	1	Gross Sales
Firing Range	1	Gross Sales
Flea Market Participant	1	Gross Sales
Food Broker (Wholesale)	4	Gross Commissions
Food Service Manager	1	Gross Sales
Foosball Table	-	Flat Fee \$20
Football Team (Professional)	-	Flat Fee \$1,000
Fortune Teller/Psychic	1	Gross Sales
Freezer Locker	1	Gross Sales
Freight Transportation	1	Gross Sales
Funeral Home	1	Gross Sales
Garage	1	Gross Sales
Garbage Collection	1	Gross Sales
Gardening Service	1	Gross Sales
Geological Service	1	Gross Sales
Go Cart Course	1	Gross Sales
Electronic Video Golf	-	Flat Fee \$50
Golf Course	1	Gross Sales
Grain Commission House	4	Gross Commissions
Grain Elevator	2	Gross Sales
Grip Test Machine	-	Flat Fee \$20
Grocery Store	1	Gross Sales
Gun Show	-	Flat Fee \$250
Hauling	1	Gross Sales
Hawker	-	Flat Fee \$200
Health/Recreational Club	1	Gross Sales
Heavy Equipment Dealer	2	Gross Sales
Hi Slide	1	Gross Sales
Home Health Care Service	1	Gross Sales
Horse Show	-	Flat Fee \$250
Hospital (For Profit)	1	Gross Sales
Hotel/Bed & Breakfast	Flat Fee \$2 Room + Retail	
House Moving	2	Gross Sales
Hypnotism	1	Gross Sales

Business Classification**Table Number/Basis of Tax**

Information Service	1	Gross Sales
Inspection & Testing	1	Gross Sales
Instructional School	1	Gross Sales
Insurance Adjuster	1	Gross Sales
Inventory Service	1	Gross Sales
Investment Banking	-	Flat Fee \$500
Investment Counseling	1	Gross Sales
Irrigation Company	1	Gross Sales
Itinerant Vendor(Vendors of Seafood/Agricultural)	-	Flat Fee \$100
Itinerant Vendor	-	Flat Fee \$200
Janitorial Service	1	Gross Sales
Jeweler/Jewelery Store	1	Gross Sales
Juke Box	-	Flat Fee \$20
Junkyard	1	Gross Sales
K-9 Training for Dogs	1	Gross Sales
Kiddie Ride	-	Flat Fee \$20
Laboratory	1	Gross Sales
Landscaping/Lawn Service	1	Gross Sales
Laundromat	1	Gross Sales
Laundry	1	Gross Sales
Lawn Service	1	Gross Sales
Leasing Immovable Property	2	Gross Sales
Leasing/Renting/Licensing of Movable Property	1	Gross Sales
Letter Service	1	Gross Sales
Limousines	1	Gross Sales
Lithographer	-	0.1% of Gross
Livestock Auction House	4	Gross Commissions
Livestock Auction	4	Gross Commissions
Lumber Broker	4	Gross Commissions
Lump Sum Contractor	2	Gross Contracts
Maid Service	1	Gross Sales
Mailing Room	1	Gross Sales
Mailing/Packaging	1	Gross Sales
Management Control (Fee Based)	1	Gross Sales
Management Control (Commission Based)	4	Gross Commissions
Management Training	1	Gross Sales
Manufacturer's Agent	4	Gross Sales
Marine Surveyor	1	Gross Sales
Massage Service/Masseur	1	Gross Sales
Mechanical Engineer	-	0.1% of Gross
Mechanical Hobby Horse Ride	-	Flat Fee \$20
Mechanical Ride (Kiddie)	-	Flat Fee \$20
Mechanical Shooting Gallery	-	Flat Fee \$20
Medical Transportation Service	1	Gross Sales
Menagerie	-	Flat Fee \$250

Business Classification**Table Number/Basis of Tax**

Merchandise Broker	4	Gross Commissions
Merry Go Round (Kiddie)	-	Flat Fee \$20
Messenger Service	1	Gross Sales
Mid Wife	-	0.1% of Gross
Miniature Golf Links	1	Gross Sales
Mobile Home Dealer (Retail/Wholesale)	1	Gross Sales
Mobile Home Park	1	Gross Sales
Mobile Home Rental	1	Gross Sales
Mobile Home Repair	1	Gross Sales
Mobile Phone (Local Telephone Exchange Service)	5	Gross Sales
Modeling Agency	1	Gross Sales
Money Broker	4	Gross Commissions
Monitoring Service	1	Gross Sales
Monogramming	1	Gross Sales
Mortgage Broker	4	Gross Commissions
Mortgage Company	3	Gross Loans
Motel	Flat Fee \$2 room + Retail	
Motor Freight Line	1	Gross Sales
Motor Vehicle Carrier (Freight)	1	Gross Sales
Motor Vehicle Carrier (Passengers)	1	Gross Sales
Motor Vehicle Dealer (Retail)	1	Gross Sales
Motor Vehicle Dealer (Wholesale)	2	Gross Sales
Motor Vehicle Rentals/Leases	1	Gross Sales
Motor Vehicle Repainting Service	1	Gross Sales
Motor Vehicle Repair	1	Gross Sales
Motor Vehicle Storage	1	Gross Sales
Movie Theatre/Cinema	1	Gross Sales
Moving & Storage	1	Gross Sales
Museum (For Profit)	-	Flat Fee \$250
Music School	1	Gross Sales
Natural Gas Utility	5	Gross Sales
Newspaper Clipping Service	1	Gross Sales
Nurse's Registry	1	Gross Sales
Nursing Home	1/3 of Gross + \$2 room	
Oculist	-	0.1% of Gross
Office Building Rental	1	Gross Sales
Oil & Gas Lease Broker	4	Gross Commissions
Oil Field Service	1	Gross Sales
Oil Well Service	2	Gross Sales
Opera House	1	Gross Sales
Operator of Coin Vending Machines	1	Gross Sales
Operator of Office Building (Commission Based)	4	Gross Commissions
Operator of Office Building (Fee Based)	1	Gross Sales
Osteopath	-	0.1% of Gross
Packing/Crating Service	1	Gross Sales

Business Classification**Table Number/Basis of Tax**

Packing House for Meat or Fish	1	Gross Sales
Palm Reading/Psychic	1	Gross Sales
Parcel Keeping Room	1	Gross Sales
Parking Lot	1	Gross Sales
Patrol/Security Service	1	Gross Sales
Pawnbroker	1	Gross Sales
Peddler	-	Flat Fee \$200
Peddler (Produce) Grown	-	Flat Fee \$100
Peddler (Produce) Purchased	-	Flat Fee \$200
Peddler (Seafood) Raised or Caught	-	Flat Fee \$100
Peddler (Seafood) Purchased	-	Flat Fee \$200
Pest Control	1	Gross Sales
Petroleum Inspection	1	Gross Sales
Photo Lab	1	Gross Sales
Photographer	1	Gross Sales
Physician	-	0.1% of Gross
Pinball Machine	-	Flat Fee \$50
Pipe Inspection	1	Gross Sales
Pipe Line Common Carrier	1	Gross Sales
Polygraph Examiner	1	Gross Sales
Pony Ride (Kiddie)	-	Flat Fee \$20
Pool Table	-	Flat Fee \$20
Pool Table (Rented by Hour)	1	Gross Sales
Postal Service (Private)	1	Gross Sales
Preventative Maintenance	1	Gross Sales
Printer	-	0.1% of Gross
Private Banking House	-	Flat Fee \$500
Private Investigator	1	Gross Sales
Produce Broker	4	Gross Commissions
Product Commission House	4	Gross Commissions
Professional School	1	Gross Sales
Professional Sports	-	Flat Fee \$1,000
Public Scales	1	Gross Sales
Pulse Rate Monitor	-	Flat Fee \$20
Quilting Service	1	Gross Sales
Race Track	1	Gross Sales
Railroad Carrier (Freight or Passengers)	1	Gross Sales
Real Estate Broker	4	Gross Commissions
Recording Studio	1	Gross Sales
Recreational Beach	1	Gross Sales
Recreational Club	1	Gross Sales
Reducing Salon	1	Gross Sales
Refrigerated Locker	1	Gross Sales
Reminder Service	1	Gross Sales
Rental (Management) Commission Based	4	Gross Commissions

Business Classification**Table Number/Basis of Tax**

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
Rescue Service	1	Gross Sales
Restaurant	1	Gross Sales
Retail Dealer(Merchandise/Services)	1	Gross Sales
Retail Dealer to Farmers	2	Gross Sales
Retail Dealer to Institutions	2	Gross Sales
Retail Dealer no Fixed Location	-	Flat Fee \$200
Retail Dealer Motor Vehicles	1	Gross Sales
Rice Dryer	1	Gross Sales
Riding Academy	1	Gross Sales
Rooming House	Flat Fee \$2 rm + Retail	
Rug Cleaning	1	Gross Sales
Sales Promotion	1	Gross Sales
Sales of Membership	1	Gross Sales
Sales of Warranty	1	Gross Sales
Salvage Yard	1	Gross Sales
School (Proprietary)	1	Gross Sales
School (Instructional)	1	Gross Sales
School (Private)	1	Gross Sales
Security Business	1	Gross Sales
Self Defense Training	1	Gross Sales
Selling Cemetery Plots	1	Gross Sales
Service Businesses	1	Gross Sales
Service to Elevators	1	Gross Sales
Shipbuilder	2	Gross Sales
Ship Chandler	1	Gross Sales
Shoe Shine Parlor/Stand	1	Gross Sales
Shooting Gallery, Mechanical	-	Flat Fee \$20
Shooting Range/Gallery	1	Gross Sales
Sightseeing Tours	1	Gross Sales
Sign Painting	1	Gross Sales
Sitter Service	1	Gross Sales
Skating Rink	1	Gross Sales
Slaughter House (Commission Based)	4	Gross Commissions
Snooker Table (Rented by Hour)	1	Gross Sales
Soccer Machine (Mechanical)	-	Flat Fee \$20
Sound Truck	1	Gross Sales
Special Event	-	Flat Fee \$250
Speedway/Race Track	1	Gross Sales
Sports (Professional)	-	Flat Fee \$1,000
Squeeze/Grip Machine	-	Flat Fee \$20

Business Classification**Table Number/Basis of Tax**

Stable	1	Gross Sales
Steam Cleaning Business	1	Gross Sales
Steam Pressing Business	1	Gross Sales
Steam/Electric Laundering Business	1	Gross Sales
Steamship Agency	4	Gross Commissions
Stock or Bond Brokerage	4	Gross Commissions
Storage Business	1	Gross Sales
Storage Room or Landing	1	Gross Sales
Sugar Broker	4	Gross Commissions
Sugar Factor	4	Gross Commissions
Surety Company/Bondsman	1	Gross Sales
Swim Club	1	Gross Sales
Swimming Pool	1	Gross Sales
Swimming Pool Service	1	Gross Sales
TV Cable Service	1	Gross Sales
Tattooing and Body Piercing Business	1	Gross Sales
Taxicab Service	1	Gross Sales
Taxidermist	1	Gross Sales
Telegram/Wire Service	1	Gross Sales
Telephone (Local Exchange Service)	5	Gross Sales
Television (Coin Operated)	-	Flat Fee \$20
Testing Laboratory	1	Gross Sales
Testing Service	1	Gross Sales
Theater	1	Gross Sales
Theatrical Booking Agency	1	Gross Sales
Tourist Attraction	1	Gross Sales
Tourist Camp	1	Gross Sales
Towboat/Tugboat Business	1	Gross Sales
Tow Truck/Wrecker Service	1	Gross Sales
Trailer/Mobile Home Park	1	Gross Sales
Transportation Business	1	Gross Sales
Trash/Garbage Pickup Service	1	Gross Sales
Travel Agency	1	Gross Sales
Traveling Show	-	Flat Fee \$250
Tree Service	1	Gross Sales
Truck Escort Service	1	Gross Sales
Truck/Car Wash	1	Gross Sales
Trucking Business	1	Gross Sales
Undertaker/Funeral Business	1	Gross Sales
Utility Company	5	Gross Sales
Vehicle Escort Service	1	Gross Sales
Vending Machines	1	Gross Sales
Veterinarian	-	0.1% of Gross
Viatical Settlement Provider	1	Gross Sales
Electronic Video Device	-	Flat Fee \$50

Business Classification

Warehouse
Washateria/Laundromat
Watchman Agency
Waterworks
Weigh Machine
Weight Loss Clinic/Business
Wholesale Dealer in Merchandise
Wholesale Dealer in Services
Wholesale Peddler
Wrecker Service
Wrecking Yard
Wrestling Arena

Table Number/Basis of Tax

1	Gross Sales
1	Gross Sales
1	Gross Sales
5	Gross Sales
1	Gross Sales
1	Gross Sales
2	Gross Sales
2	Gross Sales
-	Flat Fee \$200
1	Gross Sales
1	Gross Sales
1	Gross Sales

Special Provisions, Caps or DeductionsBusiness/Citation

Boat Dealers (Deduction/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 Provisions) – 47:362(D)
Real Estate Broker (Cap) – 47:342(7)
Retail Building Materials (Cap) – 47:355(B)
Retail Dealer in Motor Fuel/Gallons Only (Table) – 47:354.1
Undertakers/Funeral Directors (Deduction) – 47:361(B)
Vending/Weighing Machines (One License) – 47:346
Wholesale Dealers/Bulk Distributors of Motor Fuel
(Excise Tax Deduction) – 47:361(A)

Exempted BusinessesBusiness/Citation

Agricultural/Horticultural Pursuits- 47:360(E)
Alcoholic Beverage Dealers Whol-. 47:360(D)
Banks – 47:360(E)
Blind Persons – 47:360(A)
Broadcasters, Radio & TV – 47:360(E)
Farmers Cooperatives – 47:360(E)
Insurance Companies – 47:362(E)
L.A. Artists/Craftsmen – 47:360(B)
Manufacturers – 47:360(F)
Ministers – 47:360(E)
Newspapers – 47:360(E)
Nonprofit Organizations – 47:360(C)
Other Exempted Businesses – 47:360
Sawmills – 47:360(E)