

Occupational License Application/Renewal

January 2026

Dear Client:

LA RS 47:341 "Occupational License Tax," grants a municipality or parish to impose a license tax on any business and/or person conducting business within the territorial jurisdiction of the municipality or parish and requires any existing business and/or person to complete and file an occupational license renewal on or before January 31st of year and is considered delinquent by March 1st of each year. Applicants will be assessed a penalty starting at 5% with a maximum of 25% and interest starting at 1.25% up to a maximum of 12.50%.

The basis for determining the amount of the annual license is measured by gross receipts of the business and/or person. 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 the determining the amount of the annual license. The gross receipts, fees, or commissions are determined net of applicable deductions (e.g, refunds, allowances, returns, etc.)

Only one license shall be required for each place of business, and the license shall be based on the classification of business which constitutes the major portion of the taxable annual gross sales and receipts.

If you would like Garrety & Associates CPAs to prepare the occupational license application/renewal for you, please fax or email us the following information no later than January 16, 2026:

- A copy of the occupational license application for the current year
- Total gross receipts, fees, or commissions earned for preceding calendar year

If you have any questions about occupational reporting requirements, please feel free to contact the office at 225-291-7011 (Baton Rouge) or 985-629-4661 (Mandeville).

Sincerely,

Garrety & Associates CPAs