

## **OCCUPATIONAL LICENSE**

### **#87-06**

Be it ordained by the Town of Pearl River, State of Louisiana, duly assembled on this day, the 23rd day of June, 1987, as follows:

**Section 1: Annual License Tax**

There is hereby levied an occupational license tax for the year 1988 and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession or vocation within the corporate limits of the Town subject to license under the Louisiana Constitution and the laws of this State.

**Section 2: Adoption of State Laws**

The amount of license tax levied in each case is hereby fixed, determined and ordained to be the same as that fixed, levied, and collectable by the governing authority under, and shall be granted in accordance with the provisions of Louisiana revised statutes, Title 47, Sections 341 through 363, inclusive, as amended, and all other applicable laws, all of which for all purposes of this ordinance are made a part hereof by reference as if written herein in extensor.

**Section 3: License Tax Fees**

Be it ordained that no person shall commence any trade, profession, vocation, calling or business in the corporate limits without first acquiring an occupational license or licenses. The fee shall be a minimum fee of \$100.00 for the first year of commencement as affixed by the Constitution and laws of the State of Louisiana.

**Section 4: Application**

Be it further ordained that each person, corporation, or association, trade, profession vocation or business applying for an occupational license shall present itself to the Planning and Zoning Commission of this Town to present the application in person. The Mayor and Board of Aldermen will give authorization of issuance of said license.

**Section 5: Annually**

Be it further ordained that annually thereafter on January 1, all license must be renewed. All license unpaid by March 1, shall be deemed delinquent and subject to the payment of delinquent interest and penalty. The basis for license renewal if the business has been conducted previously by the same party; the annual gross receipts earned during the preceding calendar year for which the licensee is issued shall be the basis for determining the amount of the annual license fee, as determined by scale for the Town of Pearl River

**Not Transferable or Assignable:**

Be it further ordained that the license is issued in the name of the person, firm or corporation making application and paying the initial fee. The initial fee is not transferable or assignable. If at any time during the licensee year a change of ownership takes place, the license period is from January 1, to the date of sale or change of lease. At the time an occupational license is issued for a specific location that said license shall become void, if location is changed.

**Proof of Ownership or Lease:**

Be it further ordained that before an occupational license is issued, applicant must submit proof of ownership of property or a one (1) year notarized lease must be presented.

**Tax Collector:**

Be it further ordained the collector is the tax collector, finance officer, treasurer, Town Clerk or any other officer whose duty it is to receive and collect taxes and money due to the Town of Pearl River.

**Outstanding Debt:**

Be it further ordained that all past due property taxes and any/and all debts due to the Town must be paid in full before an occupational license can be re-issued.

**Fines:**

Be it further ordained that anyone operating a business without an occupational license shall be guilty of a misdemeanor and upon conviction, shall be fined not less than one hundred dollars (\$100.00) or not more than five hundred dollars (\$500.00) or shall be imprisoned not more than sixty days (60) in jail or both.

**Contractor's License:**

Contractors doing work in the Town of Pearl River must buy a contractor's license annually at the cost of \$100.00. Contractor's license are not exempted by the Town of Pearl River. Sub-contractors must have a Town License, also, at the cost of \$75.00 annually.

Now, Therefore, Be it known that three public hearings were held prior to July 1, 1987, as required by law, and this ordinance was unanimously adopted at the June 23, 1987 regular meeting of the Town Council.

Ruby Gauley, Town Clerk

Janice McQueen, Mayor