

Regular Session, 2008

HOUSE BILL NO. 612

BY REPRESENTATIVES GREENE, ABRAMSON, AND FOIL

TAX/OCCUPATIONAL: Provides for an exemption from the occupational license tax for certain businesses and professions

1 AN ACT

2 To amend and reenact R.S. 47:359(J) and to enact R.S. 47:360(H), relative to the
3 occupational license tax; to provide for an exemption from the tax for certain
4 businesses and professions; to provide for an effective date; and to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:359(J) is hereby amended and reenacted and R.S. 47:360(H) is
8 hereby enacted to read as follows:

9 §359. Businesses where licenses are based on flat fees

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

14 * * *

15 J. All other businesses. For all businesses not otherwise covered by or
16 specifically exempted under this Chapter, ~~including but not limited to printers,~~
17 ~~lithographers, attorneys at law, accountants, oculists, physicians, osteopaths, dentists,~~
18 ~~chiropracists, bacteriologists, veterinarians, chemists, architects, and civil,~~
19 ~~mechanical, chemical, or electrical engineers~~ engaged in the practice of their
20 ~~profession~~ business as an individual, or as a firm, partnership, or corporation, the

1 license shall be one-tenth of one percent of the annual gross receipts ~~for professional~~
2 ~~fees for services rendered~~ received by the taxpayer, with a minimum tax of fifty
3 dollars and a maximum tax of two thousand dollars. The tax levied herein shall be
4 levied only on the business and not separately on any individual who is employed by
5 or is a member of the taxpayer which conducts its business as a firm, partnership, or
6 corporation.

7 * * *

8 §360. Exemptions

9 * * *

10 H. There shall be no license tax imposed, assessed, or collected under the
11 provisions of this Chapter on printers, lithographers, attorneys at law, accountants,
12 oculists, physicians, osteopaths, dentists, chiropodists, bacteriologists, veterinarians,
13 chemists, architects, and engineers.

14 Section 2. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become
18 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Greene

HB No. 612

Abstract: Provides for an exemption from occupational license tax for printers, lithographers, attorneys at law, accountants, oculists, physicians, osteopaths, dentists, chiropodists, bacteriologists, veterinarians, chemists, architects, and engineers.

Proposed law provides that there shall be no occupational license tax imposed, assessed, or collected on printers, lithographers, attorneys at law, accountants, oculists, physicians, osteopaths, dentists, chiropodists, bacteriologists, veterinarians, chemists, architects, and engineers.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:359(J); Adds R.S. 47:360(H))