

Introduced November 24th, 1981 by
Councilman Martinez, seconded by
Councilwoman Wood (By Request)

Item No. 81-11-387

ORDINANCE NO. 1460

OCCUPATIONAL LICENSE TAX ORDINANCE

BE IT ORDAINED by the Slidell City Council, in legal session convened,
that an Occupational License Tax Ordinance to read as follows is hereby adopted:

Section 1. Annual License Tax

There is hereby levied an occupational license tax for the year 1982,
and for each subsequent year, upon each person pursuing and conducting any
business, trade, calling, profession or vocation, within the corporate limits
of the City of Slidell, subject to license under the Louisiana Constitution and
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 341-405, both 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 extenso.

Section 3. Exemptions, Definitions, Classifications; Adoption

For the purpose of this ordinance, the exemptions, limitations,
definitions, and classifications in effect on December 31, 1981, as provided in
said statutes, as amended, and in any act hereinafter passed, amending same, are
hereby adopted.

Section 4. License Required for Each Location and Each Class of Business

A. Except as otherwise expressly provided, any person taxed, having
one (1) or more places of business within the corporate limits, shall pay a
separate license fee for each class of business conducted at each place.

B. A separate license for each class of business at each place of
business shall not be required where any person has taxable annual gross sales,
and taxable annual gross receipts in an aggregate amount of less than \$5,000.00,
or has only taxable annual sales or taxable annual gross receipts in an amount
of less than \$5,000.00. In this instance, only one (1) license shall be required
for each place of business, which license shall be based upon the classification
of business which constitutes the major portion of the taxable annual gross

1 sales or taxable annual gross receipts.

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3 C. All gross receipts, sales fees, premiums or commissions derived
4 from any business or occupation taxed under this article, whether earned within
5 or without the municipality, shall form the proper basis upon which all license
6 shall be assessed and collected by the tax collector.
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11 Section 5. Due and Payment Dates
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13 A. On January first of 1982, and each succeeding year, the license
14 tax herein authorized to be levied shall be due and payable to the collector
15 of municipal taxes, who shall commence collecting the tax from each person
16 pursuing and conducting any business subject to taxation under this ordinance,
17 the Louisiana Constitution, and applicable laws of the state. All license taxes
18 levied hereunder shall be due and payable on January first of each calendar year
19 for which the license is due, except that for a new business commencing after
20 January first of any calendar year, the first license shall be due and payable
21 on the date the business is commenced.
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31 B. All licenses unpaid prior to March first of each calendar year
32 for which they are due or, in the case of a new business, unpaid on the date
33 such business is commenced, shall be deemed delinquent and subject to the
34 payment of delinquent interest and penalty.
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39 Section 6. Failure to Pay Tax; Judgment Prohibiting Further Pursuit
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41 of Business
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43 Failure to pay the tax levied under authority of this ordinance shall
44 ipso facto, without demand or putting in default, cause the tax, interest,
45 penalties, and costs to become immediately delinquent. The tax collector or
46 other tax collecting official is hereby vested with authority, on motion in a
47 court of competent jurisdiction, to take a rule on the delinquent taxpayer to
48 show cause in not less than two nor more than ten days, exclusive of holidays,
49 why the delinquent taxpayer should not be ordered to cease from further pursuit
50 of the business taxed under authority of this ordinance. This rule may be tried
51 out of term and in chambers and shall be tried by preference. If the rule is
52 made absolute, the order therein rendered shall be considered a judgment in
53 favor of the local governmental subdivision prohibiting the taxpayer from the
54 further pursuit of the business therein until he has paid the delinquent tax,
55 interest, penalties, and costs, and every violation of the injunction shall be
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1 considered a contempt of court, punishable according to law.

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3 Section 7. Effective Date

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5 This ordinance shall become effective January 1, 1982.

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7 Section 8. Repealer Clause

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9 All other ordinances of parts of ordinances in conflict herewith are
10 hereby repealed in their entirety.

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12 Section 9. Severability Clause

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14 If any provision or item of this ordinance or the application thereof
15 is held invalid, such invalidity shall not affect other provisions, items or
16 applications of this ordinance which can be given effect without the invalid
17 provisions, items, or applications, and to this end the provisions of this
18 ordinance are hereby declared severable.
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27 ADOPTED this 22nd day of December , 1981.

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30 **DELIVERED** 12-23-81

31 3:00 P to the Mayor

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33 **RECEIVED** 1-4-82

34 3:30 P from the Mayor

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38 *Emily M. Mills*
39 Emily M. Mills
40 Clerk of the Council
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Joe Martinez
Joe Martinez
Councilman-at-Large
President of the Council
M. W. "Webb" Hart
M. W. "Webb" Hart
Mayor