

CHAPTER 8

LICENSING AND REGULATIONS

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Section 8.1 Annual License Tax

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

Section 8.2 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 collectible 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 references as if written herein in extenso.

Section 8.3 Due and Payment Dates

- a) On January first of each year the collector of municipal taxes shall commence collecting from each person conducting any a business within the municipality the license tax. All license taxes levied herein shall be due and collectible on January first of each calendar year for which the license is due, except that for a new business commencing after January first of any calendar year, the first license shall be due and payable on the date the business is commenced.
- b) All licenses unpaid prior to March first of each calendar year for which they are due or, in the case of a new business, unpaid on the date such business is commenced shall be deemed delinquent and subject to the payment of delinquent interest and penalty.

Section 8.4 License Required for Each Location and Each Class of Business

- a.) Except as otherwise expressly provided, and person taxed, having one 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 incense fore 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 license shall be based upon the classification of business, which constitutes the major portion of the taxable annual gross sales or taxable annual gross receipts.

Section 8.5 Penalty for Violation

Any person violating any of the provisions of this article shall be punished as provided in Section 29.7 of this code and each day's violation shall constitutes a separate offense.

Failure to pay the tax levied under the authority of this ordinance shall ipso facto, without demand or putting in default, cause the tax, interest, penalties, and costs to become immediately delinquent. The tax collector or other tax-collecting official is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the delinquent taxpayer to show cause in not less than two nor more than ten days, exclusive of holidays, why the delinquent taxpayer should not be ordered to cease from further pursuit of the business taxed under authority of this ordinance. This rule may to tried out in terms and in chambers and shall be tried by preference. If the rule is made absolute, the order therein rendered shall be considered a judgment in favor of the local governmental subdivision prohibiting the taxpayer from the further pursuit of the business therein until he has paid the delinquent tax, interest, penalties, and costs, and every violation of the injunction shall be considered a contempt of court, punishable according to law.

Section 8.6 Cross Reference Policy

The clerk shall keep a record on file for every business within the Village of Folsom, which will contain any and all notices of violation of any agreement or ordinances, as well as delinquent notices on water and /or sewerage payments due.

The above record shall be attached to any application for license or permit including renewal of the same.

In compliance with this, the Mayor and board will review said records at the time for approval of all licenses and permits and shall have the power to disapprove any renewal applications should, after their review, they find that business delinquent in any accounts to the Village.

Editorial Note: L.R.S. 47:397 is the statutory authority for any municipality to impose a license tax on businesses, occupations and professions as provided in L.R.S. 47:341-405. The enumerated occupations may be taxed to the extent authorized by specific charts and figures contained in the statutes. Businesses not specifically covered are taxed as provided in L.R.S. 47:395. Exemptions from the license tax are set forth at L.R.S. 47:396. This license tax may be imposed in addition to any other legally imposed taxes. Additional authority for municipalities to license and regulate trade and business is provided by L.R.S. 33:403(1).

AMENDMENT
CHAPTER 8
LICENSING AND REGULATIONS

PEDDLERS

Section 1 Be it ordained by the mayor and board of aldermen of the Village of Folsom, Louisiana that there is hereby imposed and levied an annual license tax on all peddlers, hawkers, itinerant vendors, and every person who displays samples models, goods, wares, or merchandise on a temporary basis in any hotel, motel, store, storehouse, house, vehicles, or any other place, for the purpose of securing orders for the retail, sale of such goods, wares, or the like kind or quality, either for immediate or future delivery shall obtain a license based on a fee of two hundred dollars (\$200.00) provided that an itinerant vendor of seafood products who has either harvested the seafood himself or has purchased the seafood directly from commercial fishermen or shrimpers shall obtain a license based on a flat fee of one hundred dollars (\$100.00)

Section2. All license taxes levied herein shall be due and payable on January 1st or each year and all unpaid license taxes shall become delinquent March 1st. The collection of delinquent accounts shall be enforced in accordance with L.R.S. 47:1601 and 47:1602.

Section 3. All ordinances in conflict herewith are hereby repealed.

Section 4. Should any provision of this ordinance, or the application thereof, be held invalid, such invalidity shall not affect the validity of the remaining portions of the ordinance.

Section5. The ordinance shall become effective January 1, 1993.

The above amendment to chapter 8 of the code of ordinances of the Village of Folsom, Louisiana has been read and considered by section, ad upon motion of Alderman Brumfield, seconded by Alderman Ezell. The following result was had:

Yeas: 3

Nays: 0

Absent: 0

Abstaining:

Whereupon the Mayor declared the amendment to Chapter 8 of the said code of ordinances to be duly adopted on the 9th day of November 1992.

Village of Folsom
Darrell Magee, Mayor

Marshell Brumfield, Alderman

John Mizell, Alderman

Michael Ezell, Alderman

ATTEST:

Merty Fitzmorris, Village Clerk