

Regular Session, 2012

HOUSE RESOLUTION NO. 153

BY REPRESENTATIVE THIBAUT

A RESOLUTION

To urge and request the House Committee on Ways and Means to study occupational license taxes imposed by municipalities and parishes and to report the findings of the committee to the legislature prior to the convening of the 2013 Regular Session of the Legislature of Louisiana.

WHEREAS, Article VI, Section 28 of the Constitution of Louisiana authorizes the governing authority of a local governmental subdivision to impose an occupational license tax not greater than that imposed by the state; and

WHEREAS, R.S. 47:341 grants any municipality or parish the right to impose a tax on any person conducting any business enumerated within the territorial jurisdiction of the municipality or parish at a rate not to exceed the maximum rates set forth in Chapter 3 of Title 47 of the Louisiana Revised Statutes of 1950, as amended; and

WHEREAS, R.S. 47:341 through 363 set forth all of the provisions which govern the levy and collection of occupational license taxes by parishes and municipalities, including the businesses, trades, professions, occupations, vocations, or callings which are subject to such taxes, the schedule of rates that businesses are required to pay, and the authority for any municipality or parish to grant exemptions or deductions deemed necessary; and

WHEREAS, occupational license taxes are local taxes, the revenue of which is used by many parishes and municipalities to provide governmental services for its citizens; and

WHEREAS, because businesses must pay many federal, state, and local taxes and fees in the ordinary course of doing business, a study of occupational license taxes is needed to determine if these local taxes are in keeping with their intended purposes and if there is disparity in the rate of occupational license tax imposed on the various businesses and professions among the different parishes and municipalities; and

WHEREAS, in order for the House Committee on Ways and Means to thoroughly study this issue and make recommendations regarding the need to make changes to the current schedule of rates, the committee should receive input from various businesses and professions which pay the occupational license taxes as well as officials from parishes and municipalities.

THEREFORE, BE IT RESOLVED that the House of Representatives of the Legislature of Louisiana does hereby urge and request the House Committee on Ways and Means to study occupational license taxes imposed by municipalities and parishes and to report the findings of the committee to the legislature prior to the convening of the 2013 Regular Session of the Legislature of Louisiana.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES