

# East Feliciana Parish Annual Occupational License Fee:

## Background information

East Feliciana Parish Ordinance 15-6, adopted in 1988, requires “each person pursuing and conducting any business, trade, calling or vocation, “ to obtain an annual Occupational License. The parish ordinance exempts certain businesses: “physicians, dentists, veterinarians and attorneys at law” from the requirement to obtain an occupational license and paying the tax. Louisiana Revised Statute RS 47:363 allows parish and local governments to grant exemptions to those deemed necessary. RS 47: 360 grants blanket exemptions to non-profit organizations, to those engaged in agricultural or horticultural pursuits, to sawmill operators and to several other groups. Generally, businesses are taxed based upon their gross sales in accordance with a set of tables which are published in Louisiana Revised Statute RS 47: 354 -358. RS 47:359 has special rates for certain businesses, including physicians, dentists, veterinarians and attorneys at law.

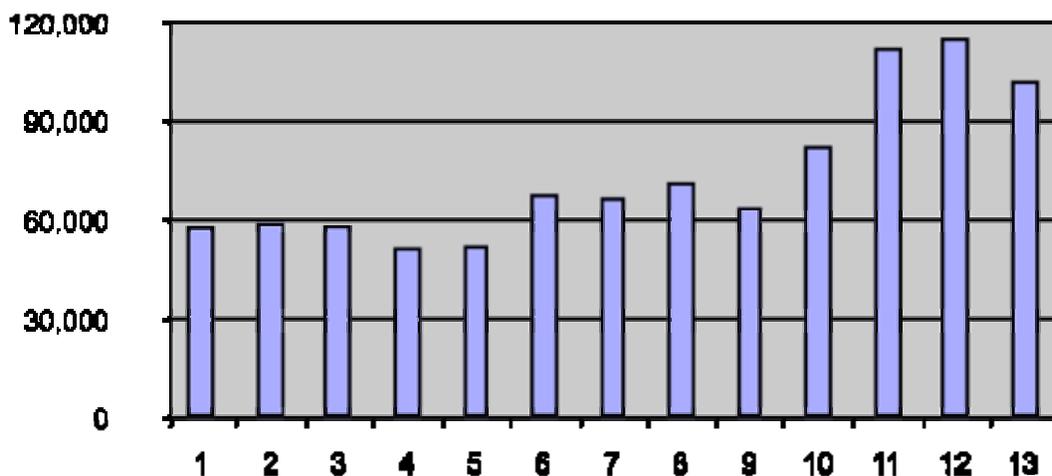
**Interview with Sue Clayton, who now works in Assessors Office.** In previous years when she worked in the Sheriff’s Office for Randy Maglone, Sue Clayton sent out notices in November to all businesses that their Occupational License Tax was due in January. She used the previous year’s list of payees when she sent out new notices. New businesses were added when they voluntarily came in to apply for the license. If a new business that had not applied for a license was noted, the owner was notified of the requirement. Clayton assumed different duties in the department in 1997.

**Telephone interview with Ruby Castello, who works in the Sheriff’s Office for Talmadge Bunch.** Ruby Castello has worked in this office since 2000, when Talmadge Bunch took office. There was no known procedure for notifying businesses of their annual requirement to pay the Occupational License Tax. No master list of businesses in the parish was available to the office or was established; however, most businesses continued to pay their regular fees. When it was brought to the attention of the office that some businesses had not paid their taxes, a list of businesses paying parish sales tax was obtained from the East Feliciana Parish School Board. Using this list as a guide, notices were sent out to delinquent businesses requesting remittance for the current year and the three previous years. Most all of these businesses have paid in full.

**An inspection of parish bank deposits revealed the following information:** In 1997-98-99, the Sheriff’s Office under Sheriff Maglone forwarded to the Police Jury about \$59,000 each year, which had been collected for occupational licenses. (See Chart) In 2000–2001, the first two years under Sheriff Bunch, collections amounted to about \$53,000, a drop of about 10 percent. Since that date, collections have increased steadily. In the first six months of 2009, \$103,000 had been collected and deposited. After the delinquent notices were sent out, another \$20,000 was collected. The \$20,000 represents \$5,000 per year for four years, 2006-07-08-09. This amounts to a delinquency rate of about 5 percent.

*November 19, 2009*

By Al O’Brien, Ethel



	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Jan	136	6,828	4,752	2,325	2,465	4,016	6,983	4,250	2,588	3,264			
Feb	6,452	20,973	12,628	17,985	7,077	14,778	25,672	17,572	28,205	39,331			
Mar	20,723	18,709	20,449	18,386	29,221	31,722	22,359	34,879	21,897	25,721			
Apr	19,223	886	1,745	3,392	1,401	5,254		2,992		1,258			
May	1,145	1,709	11,929	1,050	2,645	6,732	7,914	5,291	5,942	7,982			
Jun	3,740	8,149	5,590	6,576	5,661	2,092	2,214	5,516	5,118	2,964			
Jul	4,564	458	799	208	1,085	370	2,151	816	196	748			
Aug	349	85	139	193	805	565		748		1,745			
Sep	105	47		519	341	98			128				
Oct	106	400	136	43	709	553	174	136	374	128			
Nov	255	43	85	136	553	85	174	43	170	43			
Dec	1,921	1,437	795	1,585	978	2,397							
	58,717	59,722	59,046	52,396	52,941	68,662	67,641	72,242	64,618	83,182	113,000	116,000	103,000

*Editor's Note: At the November 2 meeting of the East Feliciana Parish Police Jury, several parish residents raised concerns about the Sheriff's Office billing some businesses both for a current occupational license fee and for those fees for the past three years. The business owners noted that they had been unaware of the payment due, as they had not received a bill. Al O'Brien has investigated the error in billing. One of his discoveries is that certain business owners—physicians, dentists, veterinarians and attorneys—are exempt from the fee.*