
Sec. 12-21. Annual license tax.

There is hereby levied an annual occupational license tax upon each person pursuing and conducting any business, trade, calling, profession or vocation, within the limits of the parish, subject to license under the state Constitution and laws of this state.

(Code 1985, § 13-21; Ord. No. 2417, 4-8-1987)

Sec. 12-22. Adoption of state laws.

- (a) 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 R.S. 47:341—47:363, both inclusive, as amended, and all other applicable laws, all of which for all purposes of this article are adopted by reference and incorporated herein as if fully set out.
- (b) Notwithstanding the provisions of R.S. 47:359H, no tax shall be levied on persons operating circuses, concerts, or traveling shows, including, but not limited to, gun shows, arts and crafts fairs and antique shows, in buildings owned by the City of Shreveport.
- (c) Those who pay a municipal occupational license tax shall be exempt from the parish occupational license tax in the amount of the municipal tax as provided by La. Const. art. VI, § 28.

(Code 1985, § 13-22; Ord. No. 2417, 4-8-1987; Ord. No. 2516, § 1, 2-12-1988; Ord. No. 3054, 4-28-1994)

Sec. 12-24. Collection.

The occupational license taxes levied in this article shall be collected by the parish commission in the manner provided by law.

(Code 1985, § 13-24; Ord. No. 2417, 4-8-1987; Ord. No. 2476, 10-28-1987)

Sec. 12-25. When due and payable; interest on delinquent taxes.

- (a) The occupational license tax levied in accordance with this article shall be due and payable annually to the parish, in advance, on or before January 1 of each year. Such license tax shall become delinquent if not paid by March 1 of the year for which it is due.
- (b) In the case of a failure to pay license tax timely or once the payment becomes delinquent, the specific penalty shall be five percent of the total tax due if the failure or delinquency is for not more than 30 days, with an additional five percent for each additional 30 days or fraction thereof during which the failure or delinquency continues, not to exceed 25 percent of the tax in the aggregate.
- (c) All delinquent license taxes shall bear interest at the rate of 12 percent per annum from date of delinquency until paid.

(Code 1985, § 13-25; Ord. No. 2559, 10-26-1988; Ord. No. 4223, 4-22-2004)