

OCCUPATIONAL LICENSE TAX ORDINANCE NO. 263

AN ORDINANCE TO PROVIDE FOR THE IMPOSITION OF A TAX ON THE PURSUIT OF BUSINESS, AS AUTHORIZED BY L.R.S. 47:341 ET SEQ., AND TO PROVIDE FOR RELATED MATTERS.

Be it ordained by the Village of Dubach, Louisiana, that this Ordinance is hereby enacted to read as follows:

Section 1: Annual License Tax

There is hereby levied an occupational license tax for the year 2002 and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession or vocation, within the corporate limits of the Village of Dubach, 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, Chapter 3, 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 in extenso.

Section 3: Peddlers

All peddlers, defined by Louisiana Revised Statutes, Title 47, Section 359(C) shall obtain a license costing \$200.

Section 4: Repealer Clause

All other ordinances or parts of ordinances in conflict herewith are hereby repealed in their entirety.

Section 5: Severability Clause

If any provision or item of this ordinance or the application thereof is held invalid, such invalidity shall not affect other provisions, items or applications of this ordinance which can be given effect without the invalid provisions, items, or applications of this ordinance are hereby declared severable.

Section 6: Penalty and Interest

All license taxes levied herein shall be due and payable on January 1st of each year and all unpaid license taxes shall become delinquent on March 1st.

(1) When any taxpayer fails to pay the tax, or any portion thereof, on or before March 1st, interest at the rate of one and one-quarter percent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid.