



# Parish of Iberville

## Sales Tax Department

POST OFFICE BOX 355  
PLAQUEMINE, LA. 70765-0355

November 1, 2007

REPRESENTING:  
IBERVILLE PARISH COUNCIL  
J. MITCHELL OURSO, JR.  
PRESIDENT  
IBERVILLE PARISH SCHOOL BOARD  
CITY OF PLAQUEMINE  
CITY OF ST. GABRIEL  
TOWN OF MARINGOUIN  
TOWN OF WHITE CASTLE  
VILLAGE OF GROSSE TETE  
VILLAGE OF ROSEDALE  
IBERVILLE PARISH  
OCCUPATIONAL LICENSE TAX  
BEER PERMIT  
LIQUOR PERMIT

Re: Occupational License Renewal

Dear Applicant:

This letter serves as official notification to you concerning recent changes with the determination and computation of fees related to your annual occupational license.

The Louisiana Legislature enacted La. R.S. 47:354.1 during the 2007 Legislative Session concerning occupational license fees for retail dealers in gasoline and motor fuels. This new law goes into effect January 1, 2008.

**This law states "For every fixed location retail dealer in gasoline and other motor fuel, the tax shall be computed based upon the amount of gallons of gasoline or motor fuel sold using the following table and the amount of gross sales of merchandise, services and rentals using the table in R.S. 47:354 – Retail dealers in merchandise, services and rental. The maximum sum of the tax using the two tables shall not exceed \$6,200".**

Enclosed is a copy of Table 1(A) as stated in La. R.S. 47:354.1. Please utilize this table along with Table 1 to compute your occupational license fees for 2008.

Thank you for your assistance in this matter and should you have any questions, contact the Sales Tax Office at (225) 687-5200.

Sincerely,

IBERVILLE PARISH SALES AND USE TAX DEPARTMENT

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Edward A. Songy, Jr., Chief Administrative Officer  
Iberville Parish Council

EAS:dh

Enclosures

**IBERVILLE PARISH SALES TAX DEPARTMENT**

**OCCUPATIONAL LICENSE TAX TABLE 1(A)  
RETAIL DEALERS IN GASOLINE AND OTHER MOTOR FUELS  
EFFECTIVE JANUARY 1, 2008**

**R.S. 47:354.1**

<b>If the Gallons Sold are:</b>		<b>The Annual License</b>
<b><u>As Much As</u></b>	<b><u>But Less Than</u></b>	<b><u>Shall Be:</u></b>
0	55,000	\$ 50
55,000	85,000	60
85,000	110,000	90
110,000	165,000	120
165,000	225,000	180
225,000	275,000	250
275,000	325,000	300
325,000	450,000	360
450,000	550,000	500
550,000	650,000	650
650,000	825,000	800
825,000	1,000,000	900
1,000,000	1,500,000	1,200
1,500,000	2,000,000	1,800
2,000,000	2,500,000	2,400
2,500,000	3,000,000	3,000
3,000,000	3,500,000	3,600
3,500,000	4,000,000	4,200
4,000,000	4,500,000	4,800
4,500,000	5,000,000	5,400
5,000,000	5,500,000	6,000
5,500,000		6,200