

	Listing of Exemptions, Special Provisions, Caps, or Deductions Pertaining to Occupational License Tax - Includes legislative changes enacted through the Regular Session ending June 21, 2010	
Louisiana Revised Statute	Description of Exemption, Special Provision, Cap, or Deduction	Is Exemption/Special Provision/Cap/Deduction Applicable To Jefferson Parish Occupational License Tax
3:3673	Producer selling direct to consumer not subject to permit fees, license tax or fee, or inspection fees; inspection; time for sale	Yes
40.940.52	Commercial fishermen (no additional permits)	Yes
47:342.(3)(b)	Fabricators	Yes
47:342(7)	Real Estate Broker (cap)	Yes
47:346	Vending/Weighing Machines (one license)	Yes
47:346	Hotels/Motels (more than one license/location)	Yes
47:354(D)(1)	Pawnbrokers (\$300 minimum)	Yes
47:354.1	Retail dealer motor fuels (two tables)	Yes
47:354(D)(4)	Dealers in mobile home sales, rentals, or mobile home repairs (cap)	Yes
47:355(B)	Retail building material dealers (cap)	Yes
47:359 (I)	Hotels/Motels/Nursing Homes (license per room)	Yes
47:359 (I)	Nursing Homes (deduction)	Yes
47:360(A)	Blind persons (exemption)	Yes
47:360(B)	Louisiana Artists/Craftsmen (exemption)	Yes
47:360(C)	Nonprofit Organizations (exemption)	Yes
47:360(D)	Wholesale dealers in certain alcoholic beverages (exemption)	Yes
47:360(E)	Agricultural/Horticultural Pursuits (exemption)	Yes
47:360(E)	Banks and homesteads (exemption)	Yes
47:360(E)	Broadcasters, Radio and Television (exemption)	Yes
47:360(E)	Farmers cooperative (exemption)	Yes
47:360(E)	Insurance companies (exemption)	Yes
47:360(E)	Ministers (exemption)	Yes
47:360(E)	Newspapers (exemption)	Yes
47:360(E)	Sawmills (exemption)	Yes
47:360(E)	Other Exempted Businesses	Yes
47:360(F)	Manufacturers (exemption)	Yes
47:360(G)	Disabled persons (exemption)	Yes
47:361(A)	Wholesale Dealers/Bulk Distributors of Motor Fuel (excise tax deduction)	Yes
47:361(B)	Undertakers/Funeral Directors (deduction)	Yes
47:361(C)	Stocks and bonds; interstate sales (deduction)	Yes
47:361(D)	Boat dealers (deduction/cap)	Yes
47:361(D)	Motor vehicle dealers (deduction/cap)	Yes
47:362(A)	Contractors (maximum tax \$700.00 and special provision as per JP 35:182(A))	Yes
47:362(C)	Lessors (special provision)	Yes
47:362(D)	Railroads (special provision)	Yes