

ORDINANCE NO. 25-11A

AN ORDINANCE OF THE TOWN OF MAURICE, LOUISIANA, AMENDING AND REPLACING ORDINANCE NUMBERS: 07-9A, 08-01-C, AND 11-6B, AND ANY AND ALL PREVIOUS OCCUPATIONAL LICENSING ORDINANCES AND ALL ORDINANCES IN CONFLICT HEREWITH REESTABLISHING AND LEVYING AN OCCUPATIONAL LICENSE TAX; ADOPTING BY REFERENCE LOUISIANA REVISED STATUTES 47:341-363; PROVIDING FOR DEFINITIONS, ADMINISTRATION, RATES, DUE DATES, PENALTIES, EXEMPTIONS, AND RELATED MATTERS

WHEREAS, La. R.S. 47:341 et seq. authorizes municipalities to levy an occupational license tax within their jurisdiction; and

WHEREAS, the Town desires to modernize its occupational license ordinance and align it with current state law and best practices;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Aldermen of the Town of Maurice, Louisiana, that:

Section 1. Authority; Adoption by Reference

A. This ordinance is enacted pursuant to La. R.S. 47:341-363. The Town hereby adopts the provisions of La. R.S. 47:341 through 47:363 **by reference as if fully set forth herein**, together with any future amendments and judicial interpretations, which shall automatically apply without further action by the Town.

B. The occupational license tax authorized herein shall not exceed the maximum rates allowed by State Law.

Section 2. Definitions

Terms have the meanings provided in La. R.S. 47:342 and related sections.

Section 3. Levy of Tax; Scope

A. There is levied **for each calendar year** an occupational license tax upon each person (including individuals, firms, corporations, LLCs, and other legal entities) pursuing or conducting any business, trade, profession, occupation, vocation, or calling **within the corporate limits of the Town of Maurice**, as classified and measured by La. R.S. 47:354-359, 361-362.

B. A separate license is required for **each business location** in accordance with La. R.S. 47:346.

C. Additionally, all business locations selling beer, wine, and/or liquor which are legally obligated to obtain a Louisiana ATC permit for all classes of beverage shall obtain an additional permit including an additional fee as follows:

Alcoholic Beverage Permit Fee: \$300

Section 4. Administration; Collector; Rules

A. The Town Clerk (or designee) is designated as **Collector** of the occupational license tax, with authority to administer, collect, and enforce the tax, and to promulgate administrative rules consistent with La. R.S. 47:352-353.

B. The Collector may prescribe forms, require records, and verify gross receipts as provided in La. R.S. 47:349-353.

Section 5. Application; Issuance; Display

A. **Application.** Applicants shall file the application required by La. R.S. 47:350 on forms prescribed by the Collector and provide any zoning, building, fire, or health approvals required by law. License issuance by the Town **does not** substitute for other permits or approvals.

B. **Display.** Licenses shall be available for inspection at the business location.

Section 6. License Year; Due Dates; Delinquency; Proration

- A. **License year.** Calendar year (January 1–December 31).
- B. **Due date.** Renewal licenses are due **January 1** and become **delinquent after the last day of February**; delinquent interest and penalty are computed from **March 1**, per La. R.S. 47:343. New businesses owe the license **upon commencement**.
- C. **Temporary license (new businesses).** The Collector may issue a temporary license based on initial receipts, with proration to year-end consistent with statewide practice.

Section 7. Measure of Tax; Rates; Schedule

- A. The tax shall be measured and classified in accordance with La. R.S. 47:354–359, 361–362 (retail, wholesale, services, rentals, public utilities, flat-fee classes, deductions, special provisions).

Section 8. Penalties, Interest, and Enforcement

- A. **Delinquent penalty.** A penalty of **5% for each 30 days or fraction thereof**, not to exceed **25%** in the aggregate, shall be added to any unpaid license after delinquency.
- B. **Interest.** Interest accrues on delinquent licenses at **15% per annum** (or the prevailing statutory rate, if changed), computed from the due date until paid.
- C. **Failure to pay; cessation of business.** Upon failure to pay, the Town may seek a **judgment prohibiting further pursuit of business** as provided in La. R.S. 47:351 and exercise all collection remedies authorized by law.
- D. **Rulemaking and records.** The Collector may adopt reasonable rules and require records under La. R.S. 47:352–353.
- E. **Business Compliance.** At the time of delinquency, a non-compliant business is considered a misdemeanor offense.
 1. At the time of delinquency, the non-compliant business owner may be issued a misdemeanor citation by the police department and issued a court date to appear before the presiding Magistrate.
 2. Upon due process, the presiding Magistrate may render a judgment before the court with a timeframe of no more than 30-days for the business owner to pay the license tax, penalties, interest, and costs to the Town associated with the collection.
 3. A judgment in favor of the Town, shall warrant a cease-and-desist order and shall be executed immediately. Business operations shall stop until all fees owed to the Town are paid in full. In addition, upon a finding of guilty or plea of no contest or guilty, the business owner shall be fined a maximum of \$500 or not less than 10 days nor more than 20 days imprisonment or both at the discretion of the court.
 4. Furthermore, if the business owner does not pay all fees due to the Town, a lien against the business shall be filed with the Clerk of Court.

Section 9. Exemptions and Deductions

- A. Exemptions, deductions, and special provisions shall be as provided in La. R.S. 47:360–363 (including, without limitation, enumerated exemptions and governmental subdivision rules).
- B. **Contractors.** Occupational license tax on contractors is due only to the governing authority where the contractor's **principal place of business in Louisiana** is located, as provided by state law.
- C. Locally granted exemptions, if any, must be consistent with state law and listed in **Appendix B – Local Exemptions & Clarifications**.

Section 10. Repealer

All ordinances or parts of ordinances in conflict herewith are repealed, including prior versions adopting occupational license statutes to the extent of any conflict.

Section 11. Effective Date

This ordinance shall become effective on November 19, 2025 following adoption and publication as required by law.

PASSED AND ADOPTED at a regular meeting of the Mayor and Board of Aldermen of the Town of Maurice, Louisiana, on the 19th day of November, 2025.

Neil Arsement, Mayor

ATTEST: s/Neil Arsement

Melanie Denais, Clerk s/Melanie Denais
