

CHAPTER 13

LICENSING AND THE REGULATION OF TRADES AND PROFESSIONS*

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Sub-Chapter A

Occupational Licenses, In General

SECTION 13:1. LEVY OF ANNUAL OCCUPATIONAL LICENSE TAX

There is hereby levied an occupational license tax for the year 1988 and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession or vocation, within the limits of the Parish of Assumption, subject to license under the Louisiana Constitution and laws of this State. (Ordinance No. 87-04, adopted 6/10/87)

SECTION 13:2. ADOPTION OF STATE LAWS; PAYMENT OF OCCUPATIONAL LICENSE TAX; DATE DUE; DATE DELINQUENT

A. Except as provided for herein, 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 Sub-Chapter are made a part hereof by reference as if written in extenso.

1. 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 Art. VI, Sec. 28 of the Louisiana Constitution.

***Comment** -- For liquor licenses, see Chapter 14. For regulations governing the operation of video draw poker devices, see Chapter 3.

State Constitution Reference -- Local governmental subdivisions, occupational license tax, Art. VI, § 28.

State Law References -- Regulation or taxing by parishes of alcoholic beverage and entertainment establishments, billiard tables, hawkers, peddlers and trading boats, R.S. 33:1236(6); regulation of toll bridges and turnpikes by parishes, R.S. 33:1236(15); regulation by parishes of subdivisions and other developments and improvements, R.S. 33:20; regulation by parishes of the storage of explosives, R.S. 33:1236(22); regulation by parishes of tourist courts or tourist camps, R.S. 33:1236(23); regulation by parishes of outdoor food service, R.S. 33:1236(24); regulation by parishes of ambulance services, R.S. 33:1236(32); identification and registration of itinerant workers, R.S. 33:1236(41); local regulation of businesses and occupations, R.S. 33:4781 et seq.; occupational license tax, R.S. 47:341 et seq.

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B. *Mechanical/Electronic Amusement Machines and Devices.* The provisions of L.R.S. 47:359 D(1) shall be applicable with the exception that the business shall pay a license of fifteen dollars (\$15.00) for each such device.

C. In lieu of L.R.S. 47:343 B; the following is applicable:

1. Annually thereafter, all license taxes levied hereunder shall be due and payable on January first of each calendar year for which the license is due, except that for a new business commencing after January first of any calendar year, the first license shall be due and payable on the date the business is commenced.

2. All licenses unpaid after April fifteenth of the calendar year for which they are due or, in the case of a new business, unpaid on the date such business is commenced shall be deemed delinquent and subject to payment of delinquent interest and penalty. Delinquent interest and penalty shall be computed from April sixteenth of the calendar year for which they are due.

3. All Parish feed and service charges shall be paid in full by any business before any Occupational License is issued.

(Ordinance No. 87-04, 6/10/87; as amended by Ordinance of 12/16/87; and Ordinance No. 88-03, 3/9/88; Ordinance No. 03-02, 4/23/03)

SECTION 13:3. PEDDLERS

All peddlers, defined by Louisiana Revised Statutes shall obtain a license costing one hundred dollars (\$100.00).

(Ordinance No. 87-04, 6/10/87)

SECTIONS 13:4 – 13:9 RESERVED

SECTION 13:10 LICENSING AND REGULATION OF TRADES AND PROFESSIONS

Failure to pay the tax levied by this Sub-chapter shall ipso facto, without demand or putting in default, cause the tax, interest, penalties and costs to become immediately delinquent, and the Assumption Parish Police Jury in conjunction with and/or the Sheriff and Ex officio Tax Collector is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the delinquent taxpayer to show cause in not less than two nor more than ten days, exclusive of holidays, why the delinquent taxpayer should not be ordered to cease further pursuit of the business taxed under this Sub-Chapter. This rule may be tied out of term and in chambers, and shall always be tied by preference. If the rule is made absolute, the order therein rendered shall be considered a judgment in favor of the Parish prohibiting the taxpayer from the further pursuit of the business until such time as he has paid the delinquent tax, interest, penalties and costs, and every violation of the injunction shall be considered a contempt of court, and punished according to law. (LRS 47:401)

(Ord. No. 09-05, 02/25/09)

SECTIONS 13:4 - 13:99. RESERVED

[The next page is Sub-Chapter B, "Occupational Licenses, Insurance Companies", page 13-13.]

Sub-Chapter B

Occupational Licenses, Insurance Companies

SECTION 13:100. LEVY OF OCCUPATIONAL LICENSE ON INSURANCE COMPANIES

A. Pursuant to Section 1076, of Title 22 of the Revised Statutes of the State of Louisiana, there is hereby levied an annual license tax for the year 1988 and for each subsequent year on each company, society, association, corporation, or firm or individual engaged in the business of issuing any form of insurance policy or contract in the Parish of Assumption which may now or hereafter be subject to the payment of any license tax for state purpose, as provided herein.

B. The amount of the license tax levied herein in each case is hereby fixed, determined and ordained to be the maximum amount which parishes are permitted to levy under, and shall be graded in accordance with the provisions of Louisiana Revised Statutes, Title 22, Section 1076, and all other applicable laws of Louisiana, all of which for all purposes of this section are made a part hereof by reference as fully as if written herein, in extenso.

C. The tax herein levied shall be due and payable on January 1st of each year and shall become delinquent if not paid before April 15th of the year when due. If any insurer shall fail to pay the license taxes as required hereunder when due, a penalty of five percent (5%) per month (to a maximum of 25 percent) shall be added, together with interest at a legal rate, until paid. In all other respects, the tax herein levied shall be administered and enforced in accordance with the laws of the State of Louisiana.

(Ordinance of August 11, 1964; as amended by Ordinance No. 88-07, 4/13/88)

SECTIONS 13:101 - 13:149. RESERVED

State Law References -- Penalty on delinquent state tax on insurers, R.S. 22:1072; local licensing of insurers, R.S. 22:1076; payment of occupational license tax, R.S. 47:343; failure to pay occupational license tax, R.S. 47:351.

[RESERVED]

[The next page is Sub-Chapter C, "Other Regulations", page 13-19.]

Sub-Chapter C

Other Regulations

SECTION 13:150. SOLICITING UPON PRIVATE RESIDENCES RESTRICTED; EXCEPTIONS; VIOLATIONS; PENALTIES

A. The practice of going on and upon private residences and property in the Parish of Assumption, Louisiana, by solicitors, peddlers, hawkers, itinerant merchants and transient vendors of merchandise, for the purpose of soliciting orders for the sale of goods, wares, merchandise and other things of value, or for the purpose of peddling, hawking, selling or disposing of the same, or for the purpose of soliciting funds, gifts, donations or bequests for any purpose whatsoever, without having been requested or invited so to do by the owner or owners, occupant or occupants of said private residences or property, is a danger and menace to the public peace, health and general welfare, and, as such, is declared to be a nuisance.

B. Any solicitor, peddler, hawker, itinerant and transient merchant and vendor who shall enter in, on or upon any private residence, or property in Assumption Parish, Louisiana, for any of the purposes said in Paragraph A, without having been requested or invited so to do by the owner or owners, occupant or occupants of said private residence or property, shall be deemed guilty of a misdemeanor.

C. This section shall not apply to vendors of fresh dairy products and fresh farm produce and truck and permits issued by the Sheriff of the Parish of Assumption.

D. Any person, firm, association or corporation violating any of the provisions of this section, shall, upon conviction, be fined, for each offense, not more than one hundred dollars (\$100.00) or imprisoned for not more than thirty (30) days, or both.

(Ordinance of February 9, 1960)

SECTION 13:151. SOLICITATIONS OF MONEY ON THE PUBLIC HIGHWAYS, STREETS, AND ROADS

A. Definition of "Person".

Person shall mean a natural person acting individually on behalf of a corporate entity, and individual, group, club, association, organization, charitable organization, or any other entity.

B. Permits shall be issued only to charitable non-profit persons, schools, or bona fide church organizations domiciled in Assumption Parish possessing a non-profit tax identification number issued by the Internal Revenue Service. Any school organization must have the signed approval of the Superintendent of Schools of Assumption Parish.

1. The Assumption Parish Police Jury shall issue in triplicate a permit stating the name of the person applying for the permit, the names and number of individuals who will be participating in the solicitation effort, and the date, time, and purpose of the solicitation. The terms of the permit shall be considered conditions of the permit.

2. One (1) copy of the permit shall be issued to the person seeking the permit; one (1) copy shall be forwarded to the Assumption Parish Sheriff's Office; and one (1) copy shall be filed with the Secretary of the Assumption Parish Police Jury. All permits shall be issued and forwarded as described in this subsection at least thirty (30) days prior to the proposed solicitation drive.

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C. 1. Only individuals who are bona-fide members of the persons to whom the permit is issued may solicit on behalf of the person.

2. All individuals soliciting on behalf of the person to whom the permit is issued must have in their possession, at the time of soliciting, identification indicating membership in the person.

3. No person under the age of fourteen (14) will be allowed to solicit on public highways, roads, and streets of Assumption Parish. A minimum of one (1) adult must be present to supervise solicitations for up to three (3) individuals between the ages of fourteen (14) and seventeen (17).

4. Posters and signs are required at solicitation location for clear identification of person to benefit.

D. Solicitations are limited to two (2) days per calendar year, whether consecutive or non consecutive. Limitations are based upon organization name.

(Ord. No 00-13, 8-9-00)

SECTIONS 13:152 - 13:169. RESERVED

SECTION 13:170. AUTO SALVAGE OR STORAGE OPERATION, SCRAP YARDS AND JUNKYARDS

A. Definitions

Salvage yard, auto salvage operation or junkyard when referred to in this Section shall refer to the commercial business of buying, selling, wrecking, collecting, storing, and/or disassembling motor vehicles where such vehicles are sold whole or as parts.

Recognized subdivision shall mean one which has received final approval from the Police Jury or which existed prior to the creation of the Parish's subdivision regulations.

B. General requirements

1. No salvage yard shall be located within one-half mile in all directions of a residence or within any recognized subdivision of the Parish.
2. Salvage yards shall be surrounded by a solid wood, brick, chain link fence with a screen planting, or other material as approved by the Police Jury at least six (6) feet high and surrounding the entire property so that the salvage material cannot be seen from public streets and so that the safety and security of the site is maintained. Said fence shall be kept in a constant state of good repair.
3. A gate of a minimum of twelve (12) feet in width in order to easily accommodate passenger vehicles and trucks, and allow them easy ingress and egress to the site shall be provided.
4. Vehicles shall not be stored on top of other vehicles.

5. No vehicle shall be placed or stored so as to cause in any way noxious offensive odors, smells, or sounds to emanate from the salvage yard site.
6. The owner/operator of salvage yard must comply with all other applicable Parish, State and federal laws.

C. Waivers; conditions

Waivers may be granted by the governing authority of the parish upon the following conditions:

- (1) A public hearing is called; and
- (2) All residents within a one-half-mile radius, in all directions, are notified in writing, with receipt, of the proposed auto salvage operation location by the applicant and approved by such residents.

D. Enforcement and removal

Any salvage yard which violates the provisions of this part is hereby declared to be illegal and the Assumption Parish Police Jury may apply to the District Court in and for the Parish for an injunction to require compliance with the provisions of this part, after giving the owner of any such open lot or other parcel of ground where such salvage yard is located ten days written notice by certified mail.

E. Exemptions

Any person or entity holding an Assumption Parish occupational license for the lawful operation of a salvage yard on the effective date of this ordinance but not in compliance with its requirements shall be permitted to continue to operate. However, should such business cease to operate or be discontinued for a continuous period of six (6) months or more, it shall not thereafter be reestablished without fully complying with this section. When a preexisting salvage yard changes ownership, the new owner must comply with the fencing requirements of this section.

F. Civil Penalties

In addition to any other penalties allowed by law, the Assumption Parish Police Jury shall be entitled to seek civil penalties in the amount of \$50.00 per day for any facility that violates the provision of this chapter. These penalties shall be assessed as a civil judgment and shall attach to the land and act as a judicial lien and privilege in favor of the Assumption Parish Police Jury as payment of these civil penalties. However, the Assumption Parish Police Jury shall be entitled to waive these civil penalties in cases where after due notice the owner of the facility makes a good faith effort to comply with the terms and conditions of this chapter.

(Ord. No. 07-01, 1/11/07)

SECTIONS 13:171 - 13:199. RESERVED

[RESERVED]

[The next page is Sub-Chapter D, "Offtrack Wagering Facilities License", page 13-25.]

Sub-Chapter D

Offtrack Wagering Facilities License*

SECTION 13:200. FEE IMPOSED

There is hereby imposed a license fee of two percent (2%) of the total amount wagered at offtrack wagering facilities located in the Parish of Assumption, State of Louisiana. (Ordinance No. 88-14, 5/25/88)

SECTION 13:201. COLLECTION OF FEE

The license fee imposed by this Sub-Chapter (the "Fee") shall be collected by the licensee from the moneys wagered at the offtrack wagering facilities operated by such licensee within the boundaries of the Parish of Assumption. (Ordinance No. 88-14, 5/25/88)

SECTION 13:202. PAYMENT OF FEE

Each licensee shall remit the fee to the Parish of Assumption monthly on the first day of each month. (Ordinance No. 88-14, 5/25/88)

SECTION 13:203. REPORTING REQUIREMENTS

For the purpose of ascertaining the amount of fee payable under this Sub-Chapter, it shall be the duty of the licensee to furnish to the Parish on or before the twentieth (20th) day of each month, commencing the month that such wagering facilities become operational, a report showing the total amount wagered in the preceding month at the offtrack wagering facilities operated by said licensee in the Parish of Assumption. (Ordinance No. 88-14, 5/25/88)

SECTION 13:204. VIOLATIONS/PENALTIES

If a licensee fails to comply with the provisions of this Sub-Chapter, the District Attorney for the 23rd Judicial District Court, acting for and on behalf of the Parish of Assumption, State of Louisiana, is hereby authorized to take any and all action against such licensee allowed under the statutes of the State of Louisiana to ensure compliance with the provisions of this Sub-Chapter. (Ordinance No. 88-14, 5/25/88)

SECTIONS 13:205 - 13:249. RESERVED

State Law Reference -- Offtrack wagering, R.S. 4:211 et seq.

[RESERVED]

[The next page is Sub-Chapter E, “Video Draw Poker Devices”, page 13-31.]

Sub-Chapter E

Video Draw Poker Licenses

SECTION 13:250. VIDEO POKER/OCCUPATIONAL LICENSE TAX LEVIED

A. There is hereby levied an annual license tax for the year 1993 and each and every year thereafter upon all persons, associations of persons, and corporations operating electronic video draw poker devices under La. R.S. 33:4B62.1 et seq. (Ordinance No. 93-02, 1/13/93)

SECTION 13:251. VIDEO POKER/APPLICATION FOR LICENSE; VIOLATIONS; PENALTIES

A. Every person subject to the occupational license tax levied by this Sub-Chapter shall apply to the sheriff and ex-officio tax collector of the parish for a license before the same becomes delinquent, as provided for herein.

B. Any intentional false statement as to any material facts in the application for a license under this Sub-Chapter shall constitute a misdemeanor, and any person convicted thereof shall be fined not more than two hundred dollars (\$200.00) or imprisoned for not more than six (6) months, or both.

(Ordinance No. 93-02, adopted 1/13/93)

SECTION 13:252. VIDEO POKER/APPLICATION CONTENTS; DUE DATE

A. Any application for renewal of an occupational license tax under this Sub-Chapter shall be made by midnight, January 31st of each year.

B. A separate application shall be made for each electronic video poker device to be operated within the Parish.

C. A copy of the entire license application, or renewal application, filed with the Office of State Police, Video Gaming Division, shall accompany each application.

D. The provisions of this Sub-Chapter shall be retroactive to January 1, 1993.

(Ordinance No. 93-02, 1/13/93)

SECTION 13:253. VIDEO POKER/ISSUANCE OF LICENSE

A. The occupational license for a particular electronic video poker device shall be issued upon payment of fifty dollars (\$50.00) to the Sheriff.

B. Upon proof of payment of a municipal occupational license tax for the operation of an electronic video poker device, the fee for issuance of an application for that particular device shall be reduced by the amount paid for the municipal occupational license.

(Ordinance No. 93-02, 1/13/93)

Comment -- For regulations governing the operation of video draw poker devices, see Chapter 3.

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SECTION 13:254. NOTICE OF ADDRESS CHANGE

A. The change of location of any device granted an occupational license under this Sub-Chapter shall be immediately reported to the Assumption Parish Sheriff's Office.

B. A copy of any documents filed with the Office of State Police, Video Gaming Division, relating to the movement of any video draw poker device from the permitted location shall accompany the notice provided for herein.

C. If the new permanent address is either outside any municipal jurisdiction, or within a municipal jurisdiction which does not levy an occupational license tax on the device, the license will immediately remit to the Sheriff the amount of reduction, if any, the license received under Section 13:253(B).

(Ordinance No. 93-02, 1/13/93)

SECTION 13:255. VIDEO POKER/LICENSE EXPIRATION

An occupational license issued under this Sub-Chapter shall expire on midnight, December 31st of each year. (Ordinance No. 93-02, 1/13/93)

[The next page is CHAPTER 14, "LIQUOR AND ALCOHOLIC BEVERAGES", page 14-1.]