



JOSEPH P. LOPINTO, III
SHERIFF AND EX-OFFICIO TAX COLLECTOR
BUREAU OF REVENUE AND TAXATION

Disclaimer: The information on this website is provided as a courtesy to assist taxpayers and dealers pertaining to Jefferson Parish occupational license taxes. While a reasonable effort has been made to ensure that the content is accurate, we do not warrant that the information reported is error free or complete, or that this site will always be available for use. The reported information should not be interpreted as a regulation or policy of Sheriff Lopinto's Bureau of Revenue and Taxation. The application of the reported exemptions and exclusions to your particular circumstances, and your qualification for any such exemptions and exclusions, may depend upon state regulations and jurisprudence (case law) not reported on this website. The mere availability of an exemption or exclusion does not necessarily mean that you qualify for the benefits of it. We encourage taxpayers and dealers to review applicable statutes and ordinances, and to consult with a private tax professional, in determining the taxability of a particular transaction.

Listing of Exemptions, Special Provisions, Caps, or Deductions enacted through the 2020 Regular Legislative Session

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



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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

Jefferson Parish Special Exemptions From Occupational License

Jeff Parish Code	Description of Exemption or Special Provision	
Sec 35-180(h)	Renting, leasing,licensing of immovable property is exempt from occupatioal license tax	Applies to owner of immovable property only.