

Prior law authorized municipalities and parishes to levy and collect an occupational license tax on persons doing business within the territorial jurisdiction of the municipality or parish, depending on the class of business as defined in prior law.

Prior law defined the class of business of "contractor" as synonymous with the term "builder" and includes in that definition that the word "contractor" includes oil field service contractors, which shall consist of those contractors performing general oil well servicing, maintenance, and construction when conducted as a single company unit.

New law specifically includes in the definition of "contractor" in parishes with a population of between 450,000 and 480,000 oil field-related fabrication as well as oil field service contractors, and includes those contractors performing maintenance, construction, and fabrication of tangible property, movable or immovable, and general oil well servicing, maintenance, and construction when conducted as a single company unit.

Effective August 15, 2010.

(Amends R.S. 47:342(3))