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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Martha S. Hess.

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## DIGEST

Present law authorizes 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 present law.

Present law defines 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.

Present law further includes within the definition of "contractor" in parishes with a population of between 450,000 and 480,000, oil field-related fabrication and oil field service contractors, including those contractors performing maintenance, construction, oil field-related fabrication and oil field service contractors., including 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.

Proposed law amends and reenacts present law and adjusts the population range affected by the 2010 census from between 450,000 and 480,000 to between 350,000 and 435,000.

Effective July 1, 2011.

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