

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.

Prior law (R.S. 47:342(3)(b)) further included oil field-related fabrication within the definition of "contractor" in parishes with a population of between 450,000 and 480,000.

New law amends the population range defining the affected parishes from between 450,000 and 480,000 to between 350,000 and 435,000.

Prior law (Act 667 of 2010 R.S.) terminated on July 1, 2011 the provisions of prior law (R.S. 47:342(3)(b)). New law repeals this date effective June 29, 2011.

Prior law (Act 42 of 2011 First E.S.) repeals prior law (R.S. 47:342(3)(b)). New law repeals this provision effective June 29, 2011 so that R.S. 47:342(3)(b) remains effective.

Except as otherwise provided, new law effective August 15, 2011.

(Amends R.S. 47:342(3)(b); repeals Sec. 2 of Act 667 of 2010 R.S. and Sec. 2 of Act 42 of 2011 1st E.S.)