AN ACT

To enact R.S. 47:359(L), relative to occupational license taxes; to provide for the levy of occupational license taxes on certain computer programming businesses; to provide for the rate of the tax; to provide for requirements and limitations; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:359(L) is hereby enacted to read as follows:

§359. Businesses where licenses are based on flat fees

The following types of business shall obtain an annual license based on the flat fee designated hereafter. For purposes of this Section, the minimum tax noted in R.S. 47:344 for most new businesses for the first year of commencement or fractional part thereof does not apply.

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L. Computer programming. For each business in which eighty percent of gross revenues of the business comes from providing software as a service, infrastructure as a service, platform as a service, software programming, website hosting, website design, and networking services, the license shall be one-tenth of one percent of the annual gross receipts for professional fees for services rendered by the business, with a minimum tax of fifty dollars and a maximum tax of two thousand dollars. The tax levied herein shall be levied only on the business and not separately on any individual who is employed by or is a member of the taxpayer which conducts its business as a firm, partnership, or corporation. For purposes of

CODING: Words in struck through type are deletions from existing law; words underscored are additions.
this Subsection, "software as a service" means a delivery model in which software
is licensed on a subscription basis and is accessed solely through the internet.

Section 2. This Act shall become effective on January 1, 2023.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ________________________