

2018 Regular Session

HOUSE BILL NO. 840

BY REPRESENTATIVE JIMMY HARRIS

TAX/OCCUPATIONAL: Provides relative to the application for an occupational license

1 AN ACT

2 To enact R.S. 47:350(E), relative to occupational licenses; to provide relative to the
3 application for an occupational license; to prohibit the issuance of any such license
4 under certain circumstances; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:350(E) is hereby enacted to read as follows:

7 §350. Application for licenses

8 * * *

9 E. No license required by this Chapter shall be issued to any applicant who
10 intends to sell used tires unless the applicant submits, along with his application, the
11 necessary permits from the Department of Environmental Quality verifying that the
12 applicant is authorized to sell used tires within the applicable jurisdiction.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 840 Original

2018 Regular Session

Jimmy Harris

Abstract: Prohibits the issuance of occupational licenses to an applicant who intends to sell used tires unless the applicant submits the necessary permits from the Dept. of Environmental Quality.

Present law authorizes parishes and municipalities to impose a license tax on any person conducting any business within the respective parish or municipality. Requires that every person subject to a license tax apply to the collector for a license before the license becomes

delinquent. Requires that the application state all facts necessary to determine the amount of taxes due.

Proposed law retains present law and additionally prohibits the issuance of a license to any applicant who intends to sell used tires unless the applicant submits the necessary permits from the Dept. of Environmental Quality along with his application.

(Adds R.S. 47:350(E))