

## CHAIN STORE LICENSE TAX SCHEDULE

Belonging to a chain or group having:

(1) Not more than 10 stores	\$10.00 per store in Abbeville
(2) More than 10, but not more than 35 stores	15.00 per store in Abbeville
(3) More than 35, but not more than 50 stores	20.00 per store in Abbeville
(4) More than 50, but not more than 75 stores	25.00 per store in Abbeville
(5) More than 75, but not more than 100 stores	30.00 per store in Abbeville
(6) More than 100, but not more than 125 stores	50.00 per store in Abbeville
(7) More than 125, but not more than 150 stores	100.00 per store in Abbeville
(8) More that 150, but not more than 175 stores	150.00 per store in Abbeville
(9) More than 175, but not more than 200 stores	200.00 per store in Abbeville
(10) More than 200, but not more than 225 stores	250.00 per store in Abbeville
(11) More than 225, but not more than 250 stores	300.00 per store in Abbeville
(12) More than 250, but not more than 275 stores	350.00 per store in Abbeville
(13) More than 275, but not more than 300 stores	400.00 per store in Abbeville
(14) More than 300, but not more than 400 stores	450.00 per store in Abbeville
(15) More than 400, but not more than 500 stores	500.00 per store in Abbeville
(16) More than 500 stores	550.00 per store in Abbeville

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1. Rate of Tax -The rate of tax is determined from the total stores operated under the same general management, supervision, ownership or control, wherever located, including the Abbeville stores covered by this report. Refer to License Tax Schedule above.
2. Measure of Tax -The measure, or the amount of tax due the City of Abbeville, is determined by applying the rate of Tax to the total retail stores in Abbeville.
3. Example -If an operator of a total of 36 retail stores located in Texas, New York, Alabama and Louisiana, operates 5 stores in Abbeville, the amount of chain store tax would be computed as follows: The license tax schedule above shows that the rate of tax on a chain of between 35 and 50 stores is \$20.00 per Abbeville store. Therefore, the amount of tax due would be 5 Abbeville stores at \$20.00 each or a total of \$100.00.
4. Interest and Penalty -If return is not filed and the tax paid before March 1<sup>st</sup> each year, there will be added to the tax interest at the rate of 1.25% per month until paid and penalty at the rate of (5%) for each thirty days or fraction thereof of delinquency not to exceed (25%) in the aggregate.
5. New Stores opened during Taxable Year -The rate of tax for stores opened in Abbeville after January 1<sup>st</sup> shall be the same as though the new Stores were added to the number in operation on January 1<sup>st</sup>.  
If a store is opened in Abbeville after June 30 of Any year, the rate applicable to such store for the First year shall be one-half of the rate determined As herein above provided.

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This report must be made to the DEPARTMENT OF REVENUE, Abbeville, Louisiana 70510. The remittance to cover the tax evidenced by this report must be mailed to the CITY OF ABBEVILLE, DEPT OF REVENUE, PO BOX 1170, ABBEVILLE LA 70511-1170 **before March 1<sup>st</sup>**.