

Guide to Doing Business in New Orleans



City of New Orleans
Office of Economic Development
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Committed to spurring the growth of a diverse economy that creates good paying jobs and provides equal access to economic prosperity.

CITY OF NEW ORLEANS



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INTRODUCTION

The Mayor's Office of Economic Development exists to spur the growth of a diverse economy that creates good-paying jobs and provides equal access to economic prosperity. We promote economic growth through several initiatives, development projects and incentive programs.

We connect people and businesses to opportunities by building and leveraging partnerships at home and abroad. We train and place our workforce. We retain and attract businesses. We provide programs to support equal business opportunities. We manage and market our City's assets and resources. We take pride in our City. We commit to service and aspire to excellence to improve the quality of life for all residents of New Orleans.

The Office of Economic Development is comprised of a number of offices that can assist you. If you are planning to start a new business in the City of New Orleans, and you need information on license & permitting, incorporating, funding, and state & federal economic development program information, then you have come to the right site. Our staff is privileged to be one of the most resourceful divisions in city government. If you have any questions that are not answered in this guide, please feel free to give us a call; we can be reached at 504-658-4200 for more information.

Business Services is a Division of the Mayor's Office of Economic Development; and their staff is dedicated to the business community and its entrepreneurial interests in our city. The Business Services office is comprised of a number of seasoned professionals that can assist with all of your business needs ranging from business startup, business retention, tax incentives, funding products, incorporating or forming a limited liability company, and information on zoning & permitting.

The Business Service staff is readily available to distribute and educate business information to the public; so if you are a public or private entity and you are planning a business outreach session in your community; please feel free to contact us for your next business event.

If after reading the *Guide to Doing Business in New Orleans* you feel the need for further assistance from the City of New Orleans, you may call the Business Resource Service at (504) 658-4200. Again, we are pleased that you have chosen the City of New Orleans as the home for your business. We are excited about your venture and its support in the growth of the City of New Orleans.



CITY OF NEW ORLEANS

GUIDE TO DOING BUSINESS

Thank you for your interest in doing business in the City of New Orleans. New business means new jobs and greater opportunities to generate wealth for the citizens of New Orleans. We value your investment in this great city and are available to assist you in meeting your goal of starting and growing your business.

Occupational License Process:

Sole Proprietor:

1. Register your trade name (form #309 or online) with the Louisiana Secretary of State (225) 925-4704/ www.sos.la.gov (optional).
2. Register your trade name locally by filing an original notarized affidavit with the Civil District Land Records Division (1340 Poydras Street, 5th Floor / (504) 407-0089 / www.ortleancscivilclerk.com). The fee to file is \$50 for documents on legal size paper and \$65 for documents on letter size paper. (see page 31 for sample affidavit)
3. If you are not going to have employee, go to number 4. If you are going to have employees, now is the time to apply for your federal tax ID number (apply online or file a SS-4 with the IRS / (800) 829-4933 / (504) 558-3344 / www.irs.gov) and your state tax ID with the Louisiana Department of Revenue (register at www.ldrtap.rev.louisiana.gov/ or contact the LDR at (504) 568-5233/ (225) 219-7462)
4. Once you have identified a business location and before committing to any agreement, you should (1) Contact the Safety & Permits zoning inspector on duty at (504) 658-7125 to seek advice on the zoning and any other applicable information (see zoning, pg.5,6 & 7), if verbally approved proceed with #2. (2) apply for an occupational license with the City of New Orleans One Stop Shop / 1300 Perdido Street, 7th Floor / (504) 658-7100) / www.nola.gov/onestop (complete the application online or apply in person) The commercial process can take approximately 5 to 10 business days and approximately 3 to 5 business days for home based business applications. Once you are notified you must submit to the Bureau of Revenue a complete Schedule A, additional document (see State Requirement page 10) and applicable fee. The Bureau of Revenue will assign an account number and issue the occupational license.
5. Now you are ready to conduct business and provide your goods and services.

Partnership:

1. Register your partnership (form #342) with the Louisiana Secretary of State (225) 925-4704/ www.sos.la.gov (optional).
2. Register your partnership locally by filing an original notarized affidavit with the Civil District Land Records Division (1340 Poydras Street, 5th Floor / (504) 407-0089 / www.ortleancscivilclerk.com). The fee to file is \$50 for documents on legal size paper and \$65 for documents on letter size paper. (see page 31 for sample affidavit)
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5. Now you are ready to conduct business and provide your goods and services.

Limited Liability Company / Foreign Limited Liability Company:

1. Register your limited liability company (form #365) or your foreign limited liability company (form #972) with the Louisiana Secretary of State (225) 925-4704/ www.sos.la.gov.

2. Register your limited liability company locally by filing an original notarized affidavit with the Civil District Land Records Division (1340 Poydras Street, 5th Floor / (504) 407-0089 / www.orelanscivilclerk.com). The fee to file is \$50 for documents on legal size paper and \$65 for documents on letter size paper. (see page 31 for sample affidavit)

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5. Now you are ready to conduct business and provide your goods and services.

Corporation / Foreign Corporation:

1. Register your corporation (form #399) or your foreign corporation (form #326) with the Louisiana Secretary of State (225) 925-4704/ www.sos.la.gov.

2. Register your corporation locally by filing an original notarized affidavit with the Civil District Land Records Division (1340 Poydras Street, 5th Floor / (504) 407-0089 / www.orelanscivilclerk.com). The fee to file is \$50 for documents on legal size paper and \$65 for documents on letter size paper. (see page 31 for sample affidavit)

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5. Now you are ready to conduct business and provide your goods and services.

KEY AGENCIES

One Stop Shop (The single resource for all city permits and licenses)

At the City of New Orleans' One Stop Shop, information on all permits, licenses, and City Planning Commission actions have been brought into single place. In order to simplify what have been as complicated and difficult processes, we have broken down the barriers between departments. Here you will find information on all activities regulated by the City in a citizen-focused format. Each application along with required material is described fully so that you can be prepared to apply. We have even included other approvals that could be required based on your unique situation. Whether you are looking to build a house or repair one, start a business or renew a business license, host a special event or sell at one, this is your one place to start. For more information visit or call the One Stop Shop at 1300 Perdido St. 7th Floor, New Orleans, LA 70112, (504) 658-7100 / www.nola.gov/onestop/.

City Planning Commission

The City Planning Commission is the governing body that writes and recommends adjustments to the New Orleans Comprehensive Zoning Ordinance. It also handles zoning and map changes, conditional use applications, interim zoning districts, and subdivisions. The City Planning Commission makes recommendations on land use issues to the City Council. For more information, call (504) 658-7100 / (504) 658-7000/ (504) 658-7033 / www.nola.gov/city-planning/.

Safety & Permits

The Department of Safety & Permits issues building, electrical and mechanical (including air-conditioning, refrigeration and gas) permits. They determine if commercial and residential structures meet all Zoning, Building and Life Safety codes through the plan review process and inspections. Before your Occupational and/or ABO (Alcohol Beverage Outlet) License can be approved, Safety and Permits must approve the zoning. Home-based businesses must also receive zoning approval before you receive your Certificate of Occupancy. For information call (504) 658-7100 / (504) 658-7125 / www.nola.gov/safety-and-permits/.

The Vieux Carre Commission (VCC)

For any new business attempting to locate in the Vieux Carre, the historic area also known as the French Quarter, contact should be made with the Vieux Carre Commission (VCC) as part of the business's pursuit of needed licenses & permits in conjunction with the Bureau of Revenue and the Dept. of Safety & Permits. VCC permits are required for any/every alteration to a building's exterior, whether or not such work is visible from the street. Examples of these permits may be as insignificant as minor painting or as extensive as a comprehensive building renovation ... or possibly just the simple approval to hang a sign.

The VCC's jurisdiction includes the property bounded by Iberville St., N. Rampart St., Esplanade Ave., and the Mississippi River. In addition to the regulation of physical changes and the issuance of permits, the VCC coordinates with other departments and agencies in the evaluation of an occupational licenses and a variety of other special permits for all French Quarter establishments. For more information, contact the staff of the VCC at (504) 658-1420 / www.nola.gov/vcc/ .

The Historic District Landmark Commission (HDLC)

Any business activity that will involve maintenance and repair, altering the appearance of a building, major alterations and additions to an existing building, new construction or demolition of a building within a designated Historic District may be subject to review by the HDLC. To find out if the proposed site of your business activity falls within such an area contact the HDLC at (504) 658-7040 / www.nola.gov/hdlc/.

Taxicab & For Hire Bureau

The Ground Transportation Bureau is responsible for the regulation of the City's for-hire ground transportation industry, tour guides, and tour planners. This includes the inspection of all vehicles, the issuance of permits, and if applicable a Certificate of Public Necessity and Convenience (CPNC) to all owners and/or operators of transportation vehicles (taxicabs, carriages, tour buses, non-emergency medical, courtesy and limousine services operating within the City. For more information call (504) 658-7176 / (888) 908-4869 / www.nola.gov/taxicab-for-hire-bureau/.

Supplier Diversity

The City of New Orleans implements a State and Local Disadvantaged Business Enterprise Program (SLDBE) as a race and gender neutral program to provide for the participation of businesses owned by socially and economically disadvantaged persons to participate in contracting opportunities with the City of New Orleans. In 2003, the City of New Orleans joined with the New Orleans Aviation Board (NOAB) and the Sewerage & Water Board of New Orleans (SWB) in a cooperative agreement in the SLDBE Program. If your firm is currently certified through the NOAB SLDBE Program or the S&WB SLDBE Program or if you have submitted a SLDBE Program application to either agency, you do not have to complete the City's SLDBE Program application.

Supplier Diversity's goal is to improve the overall economic vitality of the City of New Orleans by benefiting those businesses that are socially and economically disadvantaged. Supplier Diversity maintains a listing of certified socially and economically disadvantaged businesses for inclusion in professional service and construction projects and also ensures their utilization. The City of New Orleans will certify businesses which are at least fifty-one percent (51%) owned and controlled by persons who are socially and economically disadvantaged. All firms wishing to become certified as a SLDBE must complete and submit an application, supporting documentation, pass an on-site visit and be approved by the combined SLDBE Panel. For more information, call (504) 658-4200 / www.nola.gov/economic-development/supplier-diversity/.

Film New Orleans

The Film New Orleans Office acts as a liaison between production companies and the City of New Orleans. This includes providing production companies with permitting assistance and also connecting them with local businesses that may provide the goods and services they need to make their project a success. Film and video projects need a wide range of supplies and services such as: lodging, hardware, props, transportation, and much more. The Film New Orleans Office invites local businesses interested in servicing the film industry to log onto www.filmneworleans.org and register on our Crew and Resources Database. For more information, call (504) 658-4200

JOB1 Workforce Development

The goal of JOB1 is to provide employers with a skilled workforce and to link job seekers to employment that leads to self-sufficiency. Services are funded by the Louisiana Department of Labor under the Workforce Investment Act (WIA), and are provided through the JOB1 Business and Career Solutions Centers. Job Seekers can go to a JOB1 Business and Career Solutions Center to receive job placement assistance, resume writing assistance, access to computer and internet services, access to a fax machine, work-readiness workshops, and basic computer training. Employers can go to the JOB1 Business and Career Solutions Center to receive assistance with employer recruitment, access to labor market information, and to utilize space for recruitment. For more information, call (504) 658-4500 / www.nola.gov.

ZONING REQUIREMENTS

The City of New Orleans's Comprehensive Zoning Ordinance regulates the location of various types of land uses involving different types of businesses. A business may not operate at a certain location unless the type of business is permitted by the Zoning Ordinance. A Certificate of Occupancy, issued by the Department of Safety and Permits, may be required prior to licensing of a business (see the section on Building Permits and Certificates of Occupancy below). If you are unsure as to whether your proposed business can operate at a certain location and would like further assistance on zoning-related issues, please visit the Department of Safety and Permits (City Hall, 1300 Perdido Street, 7th Floor – (504) 658-7125 / (504) 658-7100).

The New Orleans Comprehensive Zoning Ordinance classifies uses as either “Permitted,” “Accessory” or “Conditional” within each of the zoning districts. Uses classified as “Conditional” require public hearings in front of both the City Planning Commission and the City Council, with the final decision resting with the City Council.

The following list gives brief descriptions of the City's various zoning districts where commercial uses are permitted. These brief descriptions are only intended as a guide and you should check with the Zoning Administration Division of Safety and Permits to ensure that your type of business is permitted at your proposed location.

Retail, Office and Restaurant uses are generally permitted in the following Districts:

B-1, B-2, LB-1, LB-2: The purpose of these districts are to provide primarily for retail shopping and personal service uses to be developed either as a unit or in individual parcels, to serve the needs of a relatively small area, primarily nearby low- and medium-density residential areas.

B-1A: The purpose of this district is to provide primarily for convenient retail uses, selected personal uses, and professional offices to serve the needs of surrounding residential areas. The district is intended for application in the older developed areas where there exists a grouping of commercial uses within the district and where residential areas are in close proximity.

C-1, C-2, LC: The purpose of these districts are to provide sufficient space in appropriate locations for a wide variety of commercial and miscellaneous service activities, generally serving a wide area and located particularly along certain existing major thoroughfares where a general mixture of commercial and service activity now exists. The districts are intended for application in intensely developed areas.

C-1A: The purpose of this district is to provide for a wide variety of commercial, miscellaneous service activities and residential uses, generally serving a wide area and located particularly along certain existing major thoroughfares where a general mixture of commercial, service and residential activities now exist. The district is intended for application in older developed areas of the City.

CBD-1 through -8: The purposes of these districts are to provide a mixture of general office, retail and food-service uses in the Central Business District.

Office and related uses are generally permitted in the following Districts:

MS: The purpose of this district is to encourage an appropriate grouping of medical service facilities. In most cases, the district would include a hospital or group of hospitals as the center for such hospital-related service as offices, drugstores, restaurants and shops.

RO and RO-1: The purpose of these districts are to create an environment especially suited to a group of professional, general administrative, and general sales offices, together with certain commercial uses primarily to serve employees in the district.

Industrial and Manufacturing uses are generally permitted in the following Districts:

MU-A: The purpose of this district is to provide for a wide variety of uses in the older industrial and warehousing areas of the City. The district encourages adaptive reuse of large, older structures for mixed-use development, which could include commercial, office, residential and certain light manufacturing uses.

LI: The purpose of this district is to provide for a wide variety of light manufacturing, fabricating, processing, wholesale distributing and warehousing uses appropriately located near or adjacent to major thoroughfares or railroads for access.

HI: The purpose of this district is to provide for industrial operations of all types.

Some **Historic Districts** have specialized zoning districts that relate specifically to those areas, these areas include the Vieux Carré and the Historic Marigny and Tremé areas. The commercial zoning designations in those areas are: **VCC-1, VCC-2, VCE, VCE-1, VCS, HMC-1, HMC-2, and HMLI.**

The Comprehensive Zoning Ordinance also regulates building heights, floor areas, lot coverage, setbacks and required yard areas, parking, signs, loading requirements and landscaping. Owners of lots and buildings which are in conflict with the standards of the Zoning Ordinance may, in some instances, apply for a “variance” through the Board of Zoning Adjustments.

In addition to the Zoning Districts, there are also various overlay districts that can impact the permissible uses in a zoning district, but also include supplemental standards that relate to design, landscaping, signage, and setbacks. All development within the design corridors is subject to review by the staff of the City Planning Commission.

On occasion, the City Council may impose temporary moratoria or interim zoning districts which can impact the allowable use in a particular location. It is important to verify with the Department of Safety and Permits if a temporary moratorium or interim zoning district impact your proposed location.

In rare instances, existing businesses may be located within residential areas or in a district that does not otherwise allow for the specific type of business, these businesses are called “non-conforming uses.” This most often happens where an existing business is located in an area that is rezoned from commercial to residential. Please be aware that there are very strict regulations that govern non-conforming uses, the most important being that if the building is vacant for 6-months or longer, the ability to use the building for a business will be lost and a new business would not be allowed to open.

The Department of Safety and Permits can verify that a proposed use is permitted in a certain location. Remember, it is very important to verify zoning requirements and regulations with the Department of Safety and Permits before you sign a lease, purchase a property or make any improvements. For more information, please visit: **Safety and Permits**, City Hall, 1300 Perdido St., 7th Floor, New Orleans, LA 70112, (504) 658-7125/ www.nola.gov/safety-and-permits/, Monday-Thursday 8 am-5pm, Friday 8am-3:30pm

SITE CONSIDERATIONS

When choosing a location for a business, consider the nature of your service or product and who your customers will be. Consider the area you would like to serve.

| | | |
|------------|-------------|------------------------------|
| Commercial | Seasonal | Tourist |
| Industrial | Residential | Educational or Institutional |

Retail businesses usually desire to select a location where there is a lot of walk-in trade. Therefore, desired locations may include: a shopping center or a main street. Wholesalers, distributors and manufacturers need more space at lower cost per square foot, require less visibility and also need truck or loading access. Business and professional services tend to look for office buildings, professional centers or upper floors above retail businesses. In selecting a location, consider these factors in addition to zoning:

| | |
|--------------------------------------|-----------------------------------|
| Cost or Rent for Space | Parking for Employees |
| Visibility | Highway, Street or Walk-in Access |
| Compatibility with Nearby Businesses | Image |
| Loading Space | Parking for Customers |

For information on specific commercial areas in the parish contact one of the following agencies.

- ❖ Institute for Economic Development & Real Estate Research /(504) 280-1408 / (<http://www.uno.edu/coba/realestate>)
- ❖ Local Commercial Real Estate Agencies

BUILDING PERMITS AND CERTIFICATE OF OCCUPANCY

All new construction and most alterations and renovations require a Building Permit from the Department of Safety and Permits. In addition to the Building Permit Application form, which may be obtained from the Department of Safety and Permits, most commercial projects require two (2) sets plans, prepared by an Architect or Civil Engineer and bearing their original stamp, to be submitted for review by the Plan Review Division of the Department of Safety and Permits. Applications for Building Permits may be made through the Permit Processing Division of the Department of Safety & Permits.

The fee associated with obtaining a building permit is as follows:

\$60 base application fee + \$5 per \$1,000 of construction cost (total cost x .005)

If your project requires Plan Review, that is, if your project required stamped plans to be submitted there is an additional charge:

\$1 per \$1,000 of construction cost (total cost x .001) or \$60, whichever is greater

All required inspections are included in these fees; however, there will be additional charges if electrical or mechanical permits are required.

If a project requires plan review, please anticipate approximately 30-days for the review to be completed. Once your Building Permit is approved the work may begin.

Periodic inspections may be required depending on the scope of work to be performed, please consult with the Building Inspection Division to determine if inspections are required. Once the permitted work is complete, contact the Building Inspection Division to schedule a Final Inspection; once the Final Inspection has been successfully completed a Certificate of Occupancy will be issued. This Certificate of Occupancy allows your building to officially be occupied by your proposed use.

It may be necessary to obtain a new Certificate of Occupancy on an existing building if the use of the space changes, the building has been vacant for 6-months or more, or the building does not meet current code standards. If all that is required is a new Certificate of Occupancy, the fee is \$190 and the application for the Certificate of Occupancy may be made through the Permit Processing Division of the Department of Safety & Permits. Following application for the Certificate of Occupancy, a final inspection must be scheduled through the Building Inspection Division to have the final Certificate of Occupancy issued for the structure.

The Certificate of Occupancy ensures that your location complies with all current zoning and building code regulations. An inspection of the premises is required when a Certificate of Occupancy is issued or when the occupant of a building changes. Please note that an inspection will not be made unless:

- The applicant or a representative is present at the location
- Utility services are established and operating
- All equipment has been installed and connected

Please be aware that compliance is ultimately your responsibility. Before finalizing any purchase or lease agreement, it is important to determine what, if any, repairs are required and agree on which party is responsible for the cost.

For more information or to apply for a Building Permit or Certificate of Occupancy, please visit:

One Stop Shop

City Hall

1300 Perdido St., 7th Floor

New Orleans, LA 70112

(504) 658-7100 / www.nola.gov.

Monday-Thursday 8 am-5pm, Friday 8am-3:30pm

HOME OCCUPATIONS

The City of New Orleans permits individuals to operate certain kinds of businesses within their homes, with certain limitations. Home Based Business owners are required to secure a Certificate of Occupancy and an Occupational License for the Home Based Business prior to the commencement of operation.

The process to license a Home Based Business begins with the Bureau of Revenue in the Department of Finance. There, you will receive a “Revenue Form” which must be brought to the Department of Safety and Permits for approval, at the same time you must obtain a Certificate of Occupancy for the use from the Department of Safety and Permits.

To obtain a Certificate of Occupancy for a Home Based Business, two (2) forms are required – Occupational/General Business License Master Application and an “Acknowledgement of Limitations for Home Occupations” form, which may be obtained through the Department of Safety and Permits. In addition to these documents, there is a one-time fee of \$190 for the Certificate of Occupancy. The cost of the Occupational License is an additional \$50 paid to Bureau of Revenue (City Hall / room 1W15).

Examples of permitted home occupations include: grass cutting, consulting, contracting, professional office (i.e. attorneys, accountants) which operate by appointment only, musician and clothing alterations. There are limitations on home occupations, as follows:

- **Signs are limited to one (1) square foot in area.**
- **Displays and retail sales of merchandise is not allowed.**
- **Only residents of the home may be employed in the home.**
- **The business may occupy up to 15% of the total living area of the home.**
- **Storage of inventory or commercial vehicles (over one ton) is not permitted.**

Additional regulations may apply to your proposed home occupation, please contact Safety and Permits for more information.

One Stop Shop / Safety & Permits

City Hall, 7th Floor

1300 Perdido Street, New Orleans, LA 70112

(504) 658-7125 / www.nola.gov

Monday – Friday / 8:00 a.m. – 5:00 p.m.

STATE LICENSING REQUIREMENTS

Many businesses operating within the City of New Orleans must meet both state and local requirements before being granted a license to operate. Several types of businesses are required to meet state requirements in such areas as health, fire safety, labor, and taxes. Some common examples of businesses needing to meet state requirements:

(a) Landscape Architects *(b)* Nursing Home Lawn & Garden Services *(c)* Residential Care Center *(d)* Tree Services & Ornamental *(e)* Hospital *(f)* Retail Motor Vehicles (New & Used) *(g)* Psychiatric Hospital *(h)* Cafeteria/Restaurant *(i)* Rehabilitation Center *(j)* Catering *(k)* Adult Day Care Center *(l)* Coffee House *(m)*

Day Care Center (*n*) Fast Food Restaurant (*o*) Nursery School (*p*) Small & Large Group Homes (*q*) Hotel / Motel (*r*) Any business involving the sale of alcohol (*s*) Tourist Guides (*t*) Rooming & Boarding House (*u*) Social Services

To find out if your business needs to obtain any kind of state licensing please contact:

Secretary of State / Geaux Biz
Post Office Box 94125
Baton Rouge, LA 70804-9125
(225) 925-4704 / www.GeauxBiz.com
Monday – Friday / 8:00 a.m. – 4:30 p.m.

BUSINESS STRUCTURES

Information Provided By SBA (not intended as legal advice)

(<http://www.sba.gov>)

Sole Proprietorship

A sole proprietorship is the simplest and most common structure chosen to start a business. It is an unincorporated business owned and run by one individual with no distinction between the business and you, the owner. You are entitled to all profits and are responsible for all your business's debts, losses and liabilities.

Advantages of a Sole Proprietorship

- **Easy and inexpensive to form:** A sole proprietorship is the simplest and least expensive business structure to establish. Costs are minimal, with legal costs limited to obtaining the necessary license or permits.
- **Complete control.** Because you are the sole owner of the business, you have complete control over all decisions. You aren't required to consult with anyone else when you need to make decisions or want to make changes.
- **Easy tax preparation.** Your business is not taxed separately, so it's easy to fulfill the tax reporting requirements for a sole proprietorship. The tax rates are also the lowest of the business structures.

Disadvantages of a Sole Proprietorship

- **Unlimited personal liability.** Because there is no legal separation between you and your business, you can be held personally liable for the debts and obligations of the business. This risk extends to any liabilities incurred as a result of employee actions.
- **Hard to raise money.** Sole proprietors often face challenges when trying to raise money. Because you can't sell stock in the business, investors won't often invest. Banks are also hesitant to lend to a sole proprietorship because of a perceived lack of credibility when it comes to repayment if the business fails.

Heavy burden. The flipside of complete control is the burden and pressure it can impose. You alone are ultimately responsible for the successes and failures of your business.

Limited Liability Company (LLC)

A limited liability company is a hybrid type of legal structure that provides the limited liability features of a corporation and the tax efficiencies and operational flexibility of a partnership.

The "owners" of an LLC are referred to as "members." Depending on the state, the members can consist of a single individual (one owner), two or more individuals, corporations or other LLCs.

Unlike shareholders in a corporation, LLCs are not taxed as a separate business entity. Instead, all profits and losses are "passed through" the business to each member of the LLC. LLC members report profits and losses on their personal federal tax returns, just like the owners of a partnership would.

Advantages of a Limited Liability Company

- **Limited Liability.** Members are protected from personal liability for business decisions or actions of the LLC. This means that if the LLC incurs debt or is sued, members' personal assets are usually exempt. This is similar to the liability protections afforded to shareholders of a corporation. Keep in mind that limited liability means "limited" liability - members are not necessarily shielded from wrongful acts, including those of their employees.
- **Less Recordkeeping.** An LLC's operational ease is one of its greatest advantages. Compared to an S-Corporation, there is less [registration paperwork](#) and there are smaller start-up costs.
- **Sharing of Profits.** There are fewer restrictions on profit sharing within an LLC, as members distribute profits as they see fit. Members might contribute different proportions of capital and sweat equity. Consequently, it's up to the members themselves to decide who has earned what percentage of the profits or losses.

Disadvantages of a Limited Liability Company

- **Limited Life.** In many states, when a member leaves an LLC, the business is dissolved and the members must fulfill all remaining legal and business obligations to close the business. The remaining members can decide if they want to start a new LLC or part ways. However, you can include provisions in your operating agreement to prolong the life of the LLC if a member decides to leave the business.
- **Self-Employment Taxes.** Members of an LLC are considered self-employed and must pay the self-employment tax contributions towards Medicare and Social Security. The entire net income of the LLC is subject to this tax.

Cooperative

A cooperative is a business or organization owned by and operated for the benefit of those using its services. Profits and earnings generated by the cooperative are distributed among the members, also known as user-owners.

Typically, an elected board of directors and officers run the cooperative while regular members have voting power to control the direction of the cooperative. Members can become part of the cooperative by purchasing shares, though the amount of shares they hold does not affect the weight of their vote. Cooperatives are common in the healthcare, retail, agriculture, art and restaurant industries.

Advantages of a Cooperative

- **Less Taxation.** Similar to an LLC, cooperatives that are incorporated normally are not taxed on surplus earnings (or patronage dividends) refunded to members. Therefore, members of a cooperative are only taxed once on their income from the cooperative and not on both the individual and the cooperative level.
- **Funding Opportunities.** Depending on the type of cooperative you own or participate in, there are a variety of government-sponsored grant programs to help you start. For example, the [USDA Rural Development](#) program offers grants to those establishing and operating new and existing rural development cooperatives.
- **Reduce Costs and Improve Products and Services.** By leveraging their size, cooperatives can more easily obtain discounts on supplies and other materials and services. Suppliers are more likely

to give better products and services because they are working with a customer of more substantial size. Consequently, the members of the cooperative can focus on improving products and services.

- **Perpetual Existence.** A cooperative structure brings less disruption and more continuity to the business. Unlike other business structures, members in a cooperative can routinely join or leave the business without causing dissolution.
- **Democratic Organization.** Democracy is a defining element of cooperatives. The democratic structure of a cooperative ensures that it serves its members' needs. The amount of a member's monetary investment in the cooperative does not affect the weight of each vote, so no member-owner can dominate the decision-making process. The "one member-one vote" philosophy particularly appeals to smaller investors because they have as much say in the organization as does a larger investor.

Disadvantages of a Cooperative

- **Obtaining Capital through Investors.** Cooperatives may suffer from slower cash flow since a member's incentive to contribute depends on how much they use the cooperative's services and products. While the "one member-one vote" philosophy is appealing to small investors, larger investors may choose to invest their money elsewhere because a larger share investment in the cooperative does not translate to greater decision-making power.
- **Lack of Membership and Participation.** If members do not fully participate and perform their duties, whether it be voting or carrying out daily operations, then the business cannot operate at full capacity. If a lack of participation becomes an ongoing issue for a cooperative, it could risk losing members.

Corporation (C Corporation)

A corporation (sometimes referred to as a C corporation) is an independent legal entity owned by shareholders. This means that the corporation itself, not the shareholders that own it, is held legally liable for the actions and debts the business incurs.

Corporations are more complex than other business structures because they tend to have costly administrative fees and complex tax and legal requirements. Because of these issues, corporations are generally suggested for established, larger companies with multiple employees.

For businesses in that position, corporations offer the ability to sell ownership shares in the business through stock offerings. "Going public" through an initial public offering (IPO) is a major selling point in attracting investment capital and high quality employees.

Advantages of a Corporation

- **Limited Liability.** When it comes to taking responsibility for business debts and actions of a corporation, shareholders' personal assets are protected. Shareholders can generally only be held accountable for their investment in stock of the company.
- **Ability to Generate Capital.** Corporations have an advantage when it comes to raising capital for their business - the ability to raise funds through the sale of stock.
- **Corporate Tax Treatment.** Corporations file taxes separately from their owners. Owners of a corporation only pay taxes on corporate profits paid to them in the form of salaries, bonuses, and dividends, while any additional profits are awarded a corporate tax rate, which is usually lower than a personal income tax rate.
- **Attractive to Potential Employees.** Corporations are generally able to attract and hire high-quality and motivated employees because they offer competitive benefits and the potential for partial ownership through stock options.

Disadvantages of a Corporation

- **Time and Money.** Corporations are costly and time-consuming ventures to start and operate. Incorporating requires start-up, operating and tax costs that most other structures do not require.
- **Double Taxing.** In some cases, corporations are taxed twice - first, when the company makes a profit, and again when dividends are paid to shareholders.
- **Additional Paperwork.** Because corporations are highly regulated by federal, state, and in some cases local agencies, there are increased paperwork and recordkeeping burdens associated with this entity.

Partnership

A partnership is a single business where two or more people share ownership.

Each partner contributes to all aspects of the business, including money, property, labor or skill. In return, each partner shares in the profits and losses of the business.

Because partnerships entail more than one person in the decision-making process, it's important to discuss a wide variety of issues up front and develop a legal partnership agreement. This agreement should document how future business decisions will be made, including how the partners will divide profits, resolve disputes, change ownership (bring in new partners or buy out current partners) and how to dissolve the partnership. Although partnership agreements are not legally required, they are strongly recommended and it is considered extremely risky to operate without one.

Types of Partnerships

There are three general types of partnership arrangements:

- **General Partnerships** assume that profits, liability and management duties are divided equally among partners. If you opt for an unequal distribution, the percentages assigned to each partner must be documented in the partnership agreement.
- **Limited Partnerships** (also known as a partnership with limited liability) are more complex than general partnerships. Limited partnerships allow partners to have limited liability as well as limited input with management decisions. These limits depend on the extent of each partner's investment percentage. Limited partnerships are attractive to investors of short-term projects.
- **Joint Ventures** act as general partnership, but for only a limited period of time or for a single project. Partners in a joint venture can be recognized as an ongoing partnership if they continue the venture, but they must file as such

Advantages of a Partnership

- **Easy and Inexpensive.** Partnerships are generally an inexpensive and easily formed business structure. The majority of time spent starting a partnership often focuses on developing the partnership agreement.
- **Shared Financial Commitment.** In a partnership, each partner is equally invested in the success of the business. Partnerships have the advantage of pooling resources to obtain capital. This could be beneficial in terms of securing credit, or by simply doubling your seed money.
- **Complementary Skills.** A good partnership should reap the benefits of being able to utilize the strengths, resources and expertise of each partner.
- **Partnership Incentives for Employees.** Partnerships have an employment advantage over other entities if they offer employees the opportunity to become a partner. Partnership incentives often attract highly motivated and qualified employees.

Disadvantages of a Partnership

- **Joint and Individual Liability.** Similar to sole proprietorships, partnerships retain full, shared liability among the owners. Partners are not only liable for their own actions, but also for the

business debts and decisions made by other partners. In addition, the personal assets of all partners can be used to satisfy the partnership's debt.

- **Disagreements Among Partners.** With multiple partners, there are bound to be disagreements. Partners should consult each other on all decisions, make compromises, and resolve disputes as amicably as possible.
- **Shared Profits.** Because partnerships are jointly owned, each partner must share the successes and profits of their business with the other partners. An unequal contribution of time, effort, or resources can cause discord among partners.

Sub Chapter S Corporation (Inc. or Ltd.)

An S corporation (sometimes referred to as an S Corp) is a special type of corporation created through an IRS tax election. An eligible domestic corporation can avoid double taxation (once to the corporation and again to the shareholders) by electing to be treated as an S corporation.

An S corp is a corporation with the Subchapter S designation from the IRS. To be considered an S corp, you must first charter a business as a corporation in the state where it is headquartered. According to the IRS, S corporations are "considered by law to be a unique entity, separate and apart from those who own it." This limits the financial liability for which you (the owner, or "shareholder") are responsible. Nevertheless, liability protection is limited - S corps do not necessarily shield you from all litigation such as an employee's tort actions as a result of a workplace incident.

What makes the S corp different from a traditional corporation (C corp) is that profits and losses can pass through to the your personal tax return. Consequently, the business is not taxed itself. Only the shareholders are taxed. There is an important caveat, however: any shareholder who works for the company must pay him or herself "reasonable compensation." Basically, the shareholder must be paid fair market value, or the IRS might reclassify any additional corporate earnings as "wages."

Advantages of an S Corporation

- **Tax Savings.** One of the best features of the S Corp is the tax savings for you and your business. While members of an LLC are subject to employment tax on the entire net income of the business, only the wages of the S Corp shareholder who is an employee are subject to employment tax. The remaining income is paid to the owner as a "distribution," which is taxed at a lower rate, if at all.
- **Business Expense Tax Credits.** Some expenses that shareholder/employees incur can be written off as business expenses. Nevertheless, if such an employee owns 2% or more shares, then benefits like health and life insurance are deemed taxable income.
- **Independent Life.** An S corp designation also allows a business to have an independent life, separate from its shareholders. If a shareholder leaves the company, or sells his or her shares, the S corp can continue doing business relatively undisturbed. Maintaining the business as a distinct corporate entity defines clear lines between the shareholders and the business that improve the protection of the shareholders.

Disadvantages of an S Corporation

- **Stricter Operational Processes.** As a separate structure, S corps require scheduled director and shareholder meetings, minutes from those meetings, adoption and updates to by-laws, stock transfers and records maintenance.
- **Shareholder Compensation Requirements.** A shareholder must receive reasonable compensation. The IRS takes notice of shareholder red flags like low salary/high distribution combinations, and may reclassify your distributions as wages. You could pay a higher employment tax because of an audit with these results.

Additionally, the Secretary of State offers a variety of services that can assist potential business owners get all the information they need to embark upon a successful business venture. The Secretary of State can supply information on:

- Where to go for help and advice for state and quasi-governmental agencies which help individuals develop businesses.
- Filing for all corporate documents, including filing for trade names, trademarks, limited liability companies and registered partnerships.
- For more information or a listing of the full range of services offered by the Louisiana Secretary of State contact:

Secretary of State / Geaux Biz
 Post Office Box 94125
 Baton Rouge, LA 70804-9125
 (225) 925-4704 / www.GeauxBiz.com
 Monday – Friday / 8:00 a.m. – 4:30 p.m.

RECORDING YOUR BUSINESS NAME

Register your trade name locally by filing an original notarized General Affidavit (see page 31) with the Civil District Land Records Division (1340 Poydras Street, 5th Floor / (504) 407-0089 / www.oraanscivilclerk.com). The fee to file is \$50 for documents on legal size paper and \$65 for documents on letter size paper.

Please be aware that the name search conducted in Land Records Division /Orleans Parish Civil District Clerk of Court is for the New Orleans area only. The Secretary of State also provides a similar service for the entire State of Louisiana. For more information contact the Secretary of State at (225) 925-4704.

TAX IDENTIFICATION NUMBERS

**Information Provided By IRS / <http://www.irs.gov/> & Louisiana Department of Revenue
<http://www.rev.state.la.us>**

A **Federal** employer identification number (EIN), is also known as a taxpayer identification number (TIN). You will need an EIN if you answer "Yes" to any of the following questions.

| | | |
|---|---------------------|----|
| Do you have employees? | YES | NO |
| Do you operate your business as a corporation or a partnership? | YES | NO |
| Do you file any of these tax returns: Employment, Excise, or Alcohol, Tobacco and Firearms? | YES | NO |
| Do you withhold taxes on income, other than wages, paid to a non-resident alien? | YES | NO |
| Do you have a Keogh plan? | YES | NO |
| Are you involved with any of the following types of organizations? <ul style="list-style-type: none"> • Trusts, except certain grantor-owned revocable trusts, IRAs, Exempt Organization Business Income Tax Returns • Estates • Real estate mortgage investment conduits • Non-profit organizations • Farmers' cooperatives • Plan administrators | YES | NO |

Last Reviewed or Updated: 01-Oct-2013

To obtain more information contact:

Internal Revenue Service

1555 Poydras Street, New Orleans, LA 70112
(504) 558-3344 / (800) 829-4933 / (800) 829-1040 / www.irs.gov
Monday – Friday / 8:30 a.m. – 4:30 p.m.

A **Louisiana State** tax Identification number is needed for (a) The sale of tangible personal property in this state (b) The use, consumption, distribution, or storage for use or consumption in this state of any tangible personal property (c) The lease or rental within this state of any item or article of tangible personal property and (d) The sales of certain services as defined in Revised Statute 47:301(14). Those services are the furnishing of sleeping rooms by hotels; the sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of privileges of access to amusement, entertainment, athletic, or recreational facilities; the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing and over printing; the furnishing of laundry, cleaning, pressing, and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; the furnishing of repairs to tangible personal property; and the furnishing of intrastate telecommunications services. All sales, use, consumption, distribution, storage for use or consumption, leases, and rentals of tangible personal property are taxable, unless an exemption or exclusion is provided by law for a particular transaction. In the case of service transactions, only the particular transactions enumerated in the law are taxable. To obtain more information contact:

Louisiana Department of Revenue

1450 Poydras St. Suite 800
New Orleans, LA 70112
(504) 568-5233 / 225-219-7318 / <http://revenue.louisiana.gov>
Tue. & Wed. only / 8:00 a.m. 12:00 p.m. or 1:00 p.m. – 4:00 p.m. by scheduled appointments only

PERMIT/LICENSE CATEGORIES

These instructions are intended to provide a summary of information concerning some of the most common permit or local tax liabilities and filing requirements for businesses. Please review these tax/license categories to familiarize yourself with local tax requirements.

Occupational License

Each person pursuing any trade, profession, vocation, calling or business located/ operating within this city, unless exempt by city law, is required to file annually for an Occupational License and pay a license tax.

Sec. 150-969. 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.

(j) *All other businesses.* For all businesses not otherwise covered by or specifically exempted under this article, including, but not limited, to printers, lithographers, attorneys-at-law, accountants, oculists, physicians, osteopaths, dentists, chiropractists, bacteriologists, veterinarians, chemists, architects, and civil, mechanical, chemical, or electrical engineers engaged in the practice of their profession as an individual, or as a firm, partnership, or corporation, the license shall be 0.10 percent of the annual gross receipts for professional fees for services rendered by the taxpayer, with a minimum tax of \$50.00 and a maximum tax of \$2,000.00. 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.

The Occupational License tax is based on a sliding scale according to the revenue generated by the business. A new business must pay a tentative tax equivalent to the minimum tax associated with the scale for that type of business. Most licenses are an initial fee of \$50.00. After a month or so of operation, the business

will receive an Amended Application from the City. Its purpose is to compute the balance of the tax, if any, due to the City for the year.

Sales and Use Tax

Businesses are required to file and remit appropriate sales taxes by the 20th of the month following the period covered for any of the following transactions which are taxable under the Sales and Use Tax Ordinances of the City of New Orleans:

- The sale of tangible personal property at retail in this city
- The use, consumption, distribution, or storage for use or consumption in this city of any tangible personal property
- The lease or rental within this city of any item or article of tangible property
- The sale of services as defined in the Code of the City of New Orleans.

Chain Store License

Each person engaged in the business of operating or maintaining as part of a group or chain, any store or stores in this city where goods, wares, merchandise or commodities of every description whatsoever are sold or offered for sale at retail under the same general management, supervision, ownership and/or control, commonly known as branch or chain stores is required to file annually for a Chain Store license and pay a license tax. This license tax is in addition to any other license and/or taxes prescribed or authorized under the laws of the City of New Orleans.

Mayorality Permits

Mayorality Permits, rather than occupational licenses, cover a variety of business activities which are not permanent in nature, or are conducted on public property. A Mayorality Permit for places of amusement is required. The telephone numbers are (504) 658-1674 and (504) 658-1666 / www.nola.gov. These include: mobile vendors, special events, garage sales, small bed and breakfasts (5 rooms or less), Mardi Gras activity, etc. For more information on how to apply for any of the above, please call the Department of Finance/Bureau of Revenue at (504) 658-1666 / (504) 658-1695 / www.nola.gov. Monday – Friday/9:00 a.m. – 5:00 p.m.

Alcoholic Beverage Permits

All prospective business owners falling into the following categories are advised to apply with the Department of Finance/Alcohol and Beverage Division for all necessary licenses/permits, including the occupational license, as a part of meeting the requirements for a liquor license. For more information contact the Department of Finance/Alcohol and Beverage Division, located at 1300 Perdido Street, Room 1W15, New Orleans, LA 70112, (504) 658-1674 / www.nola.gov. Monday – Friday/9:00 a.m. – 5:00 p.m. A State license is also required.

- Anyone attempting or offering to sell alcoholic beverages
- Anyone importing or exporting alcoholic beverages
- Anyone manufacturing, distilling or rectifying alcoholic beverages
- Anyone who has in their possession alcoholic beverages for sale, handling, storage or distribution at wholesale or retail

Special Annual Operating License

Any person or entity transacting or engaging in any business or profession who does not have a place of business within Orleans Parish. Such a transient or foreign business shall have obtained a special annual operating license, in lieu of the occupational license. For more information contact the Department of Finance/Bureau of Revenue at (504) 658-1666 / (504) 658-1637 or salestax@cityofno.com for information on the amusement tax. All Special Event Permit requests must be submitted at least thirty (30) days prior to the event to ensure issuance.

Please note that this represents a partial list of tax/license categories. For a complete listing of all tax/license categories, tax law information and tax rates, please contact the Department of Finance/Bureau of Revenue at (504) 658-1666 / (504) 658-1695 / www.nola.gov.

LOAN PROGRAMS AND FINANCING RESOURCES

The following programs are offered to new and expanding businesses by **Regional Loan Corporation (RLC)/Business Resource Capital**. For more information visit in person at 330 Camp Street, New Orleans, LA 70130, visit online at www.rlcsbidco.com or by phone at (504) 524-6172.

SBA 504 Fixed Asset Acquisition Loan Program

Eligible Loan Purposes: (1) Land acquisition and improvements (2) Purchase and/or renovate existing building (3) New construction (4) Equipment, furniture and fixtures (5) Project professional fees (6) Interested and points in interim loan (7) Equipment relocation and (7) Available throughout Louisiana

Typical financing structure: (1) Bank – 50% (2) RLC/SBA – 40% (3) Borrower Injection – 10% (Borrower injection is increased by 5% if business is new business, or special purpose asset purpose asset purchased, 10% if both).

Advantages of SBA 504 financing: (1) *Fixed* rate for the term of the loan, normally below bank rates; no interest rate risk on SBA portion of the debt. (2) 20 year term on real estate (3) 10 year term on equipment (4) Preservation of capital due to low equity injection requirements (4) Most project fees (closing cost, appraisal and environmental fees, architect fees) can be financed (5) SBA Loan Amounts up to \$1.5 to \$2.0 million, \$4.0 million for manufactures

EDA (Economic Development Administration) & LED (Louisiana Economic Development) Revolving Loan Funds

Eligible Loan Purposes: (1) Asset purchases (land and buildings, machinery, equipment, furniture, fixtures) (2) Plant construction, expansion or leasehold improvements (some restrictions apply) (3) Inventory (4) Working capital and professional fees

Advantages: (1) Loan amounts from \$10,000 to \$250,000 (2) Fixed, below prime interest rates, (currently at 4.25%), with five to ten year repayment terms, longer on real estate (3) Minimal equity requirements (4) Subordinate collateral positions acceptable

Business Resource Capital Specialty BIDCO, Inc.

Eligible Loan Purposes: (1) SBA Preferred Lender (2) Real estate acquisition, construction, and leasehold improvements (3) Machinery, equipment, furniture and fixtures (4) Inventory (5) Franchise Fees (6) Business acquisitions and buy-outs (7) Working capital (8) Marketing plan implementation

The United States Small Business Administration (SBA) operates several loan and financing programs. For more information contact the SBA at (800) 8-ASK-SBA or (202) 205-7064 fax.

U.S. Small Business Administration, Section (504) Certified Development Company Program - The U.S. Small Business Administration (SBA) provides long-term financing to small businesses through its Certified Development Company Program. The program makes loans available for acquiring land, buildings, machinery and equipment, and for building, modernizing, renovating or restoring existing facilities and sites.

Small General Contractor Loans

The U.S. Small Business Administration (SBA) makes regular business loans to small general contractors to finance construction or renovation of residential or commercial buildings that will be offered for sale. These loans are available only under the guaranty loan program.

Handicapped Assistance Loans

Disabled individuals and public or private nonprofit organizations for the employment of the handicapped can get U.S. Small Business Administration (SBA) financing for starting, acquiring or operating a small business. The loans are available under the Handicapped Assistance Loan Program.

CAPLines Loan Program

CAPLines is the U.S. Small Business Administration's umbrella lending program that helps small businesses meet their short-term and cyclical working-capital needs. For more information: The SBA has offices located throughout the U.S. For the one nearest you, look under "U.S. Government" in your telephone directory, or call the SBA Answer Desk at (800) 8-ASK-SBA or (202) 205-7064 (fax)

Industrial Development Board (IDB Financing)

The Industrial Development Board of the City of New Orleans, Louisiana, Inc. (the "Board") was created in 1972 by the Council of the City of New Orleans to promote the retention, expansion and attraction of business and commercial enterprises in Orleans Parish and to expand employment opportunities.

Assistance is provided through the issuance of long-term, fixed-asset, taxable and tax-exempt revenue bonds generally in the amount of \$500,000 or more to acquire land, to construct, purchase or renovate buildings, and to acquire and install machinery and equipment.

The Board can issue bonds without the necessity of calling a public bond election or having a public sale of bonds. Financing projects by the Board often can be accomplished at lower interest rates and better terms than those obtainable from a conventional financing. Although there are additional costs required to secure tax-exempt revenue bond financing, which would not be incurred in a conventional financing, significant savings in total financing costs can be achieved and many of the associated fees can be paid from the proceeds of the bonds.

Additionally, with respect to projects that provide substantial benefits to the City of New Orleans, the Board can also enter into transactions that reduce property tax liability.

The Division of Economic Development, Office of Urban Development of the City of New Orleans works closely with the Board and encourages contact to assist interested parties. For further information please feel free to contact the Director of Urban Development at (504) 220-7584.

TAX INCENTIVES

Louisiana Economic Development Corporation

The Louisiana Economic Development Corporation manages several financing programs for business development which include:

Small Business Loan Program provides loan guarantees and participations to banks in order to facilitate capital accessibility for businesses. Guarantees may range up to 75% of the loan amount, not to exceed a maximum of \$1.5 million. Loan participations of up to 40% are also available.

Quality Jobs Program provides a 5 percent or 6 percent rebate on annual payroll expenses for up to 10 years, and either a 4 percent sales/use tax rebate on capital expenditures or an investment tax credit equal to 1.5 percent. A project must create at least 5 jobs, and there are no minimum investment requirements.

Louisiana FastStart™ provides customized workforce recruitment, screening and training to new and expanding companies – all at no cost. Any manufacturing, corporate headquarters, warehouse and distribution, research and development or other strategic facility must create at least 15 jobs. Service providers must create at least 50 jobs.

Industrial Tax Exemption Program provides a 100% property tax abatement for up to 10 years on a manufacturer's new investment and annual capitalized additions. In order to qualify, tax exempt property must remain on the plant site at all times.

Digital Media Incentive provides a 25 percent tax credit on qualified production expenditures and a 35 percent tax credit for Louisiana resident labor expenditures. There are no minimum investment requirements and no caps on qualified expenditures. The incentive is eligible to digital interactive media productions in Louisiana, excluding largely static Internet sites and products regulated under the Louisiana Game Control Law.

Enterprise Zone provides a one-time \$2,500 tax credit per certified net new job, and either a 4 percent sales/use tax rebate on capital expenditures or an investment tax credit equal to 1.5 percent. The program is eligible to businesses that increase employment by at least 5 jobs within a specified time frame and hire 35 percent of new workers from one of four targeted groups. There are no minimum investment requirements.

Restoration Tax Abatement Program provides 5-year 100% property tax abatement for the expansion, restoration, improvement and development of existing commercial structures and owner-occupied residences. The building must be in a historic, downtown development or economic development district. Properties listed on the National Register of Historic Places are also eligible.

Small Business Loan Program provides loan guarantees and participations to banks in order to facilitate capital accessibility for businesses. Guarantees may range up to 75% of the loan amount, not to exceed a maximum of \$1.5 million. Loan participations of up to 40% are also available.

For more information, visit OpportunityLouisiana.com or contact:

Louisiana Economic Development

1051 North Third Street, Baton Rouge, LA 70802-5239

P.O. Box 94185, Baton Rouge, LA 70804-9185

(800) 450.8115 | (225) 342.3000

OpportunityLouisiana.com

INCENTIVES FOR DEVELOPERS

Property Tax Abatements and Credits

Federal incentives:

50% Bonus Depreciation – The new law allows an additional first-year depreciation deduction equal to 50% of the cost of improving Gulf Opportunity Zone property. In order to qualify, the property generally must be placed in service on or before December 31, 2007 or by December 31, 2008 (for Orleans Parish by December 31, 2010) in the case of non-residential real property and residential rental property. This deduction is allowed for both regular tax and alternative minimum tax purposes for the taxable year in which the property is placed in service. The property which would be depreciable under these rules would be computer software and other property with a recovery period of 20 years or less, but more importantly, it would also apply to non-residential real property or residential rental property. This last category would include commercial real estate and also hotels, as hotels are not non-residential rental property but instead non-residential real property. Other types of commercial property listed above also could benefit from this.

Rehabilitation Tax Credit – The 20 percent credit available for qualified expenditures of certified historic structures is increased to 26 percent. The 10 percent credit available for qualified rehabilitation expenditures with respect to buildings placed in service prior to 1936 is increased to 13 percent. The increased amounts apply to expenditures paid or incurred prior to January 1, 2009 and thereafter the 20 and 10 percent credit apply. Again the expenditures must be incurred on or after August 28, 2005 and before January 1, 2009.

State Incentives:

Restoration tax abatement – The Restoration Tax Abatement (RTA) Program is an economic development incentive created for use by municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing commercial structures and owner-occupied residences in Downtown Development Districts, Economic Development Districts, or Historic Districts. The RTA program does not exempt the acquisition cost of the structure. In addition, only equipment which becomes an integral part of that structure can qualify for this exemption (not machinery and equipment used in the business, i.e.: retail gondolas or movable property such as furniture and fixtures, etc.) *Note: an Enterprise Zone or Economic Development Zone is not a qualifying district.* Property owners may have ad valorem taxes abated for a five-year period on the improvements made to an existing property during which time assessments and property taxes would remain at their pre-improvement value. Again, the building must be in an historic, downtown development or economic development district.

Industrial Property Tax Exemption Program – This is Louisiana's original incentive program, for capital investments, and is for manufacturers only. It may be used by manufacturers new to the State as well as new investments and miscellaneous capital additions to existing facilities in Louisiana. Louisiana's Industrial Property Tax Exemption Program exempts new manufacturing facilities and expansions from all improvements to the land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. The taxes may be exempted for up to ten years. Program benefits can be combined with those of other programs, such as the Enterprise Zone or Quality Jobs programs.

State Historic Tax Credits – For Louisiana income and franchise tax purposes, a historic rehabilitation tax credit of 25 percent of eligible costs and expenses incurred in the rehabilitation of a historic structure located in a downtown development district. The credit shall not exceed twenty-five percent of eligible costs and expenses of the rehabilitation. No taxpayer shall receive more than five million dollars of credit. This credit is transferable.

Sales/Use Tax Credits & Rebates

Inventory tax credit programs – Manufacturers, distributors and some retailers are allowed a credit of 100% of the amount of local inventory taxes paid against state corporate income and franchise tax liability.

Quality Jobs – This Program provides a cash rebate as an incentive to encourage targeted businesses to locate in Louisiana, create quality jobs and promote economic development. The cash rebate is an annual rebate for up to 10-years of 5% of gross annual payroll for minimum hourly wage rates of \$9.01, or 6% of gross annual payroll for minimum hourly wage rates of \$11.59. A company must hire at least 5 new employees. Additionally, businesses that expand or locate are eligible for a state rebate of 4%, and a local rebate (depending of the local rate) for sales/use taxes paid on equipment, machinery and construction materials. Again, a company must hire at least 5 new employees or increase current workforce by 10%.

Enterprise Zone –The Enterprise Zone (EZ) Program is a JOBS incentive program which provides Louisiana Income and Franchise tax credits to a business hiring a minimum number of net new employees, 35% of these new jobs must be filled from one of four targeted groups. A business does not have to be investing money, just creating additional jobs. Because of the Jobs creation, Sales/Use Tax rebates may be available. EZs are areas with high unemployment, low income, or a high percentage of residents receiving some form of public assistance. Businesses that expand or locate in a designated enterprise zone are eligible for a state rebate of 4%, and a local rebate (depending of the local rate) for sales/use taxes paid on equipment, machinery and construction materials. A company must hire at least 5 new employees or increase current workforce by 10%.

Employee Training

On-the-Job Training – Employers can create a skilled and reliable workforce by training workers while on the job. Save 50% on wages for the duration of the training period.

Incumbent Worker Training – Employers can enable their current workforce to attain higher-level jobs within the organization, opening entry-level opportunities for new entrants to the workforce. Designed for current employees who seek career growth within the company. Save 50% on wages for the duration of the training period.

Customized Training – Employers in high-demand, high-growth industries with special training needs can access Customized Training services for new employees. Receive 50% up front for the cost of the training program.

Worker Tax Credits:

Work opportunity credit – Up to \$3,500 for the first year and \$5,000 for the second year for each new hire of someone on long-term family assistance.

Enterprise Zone – Businesses that expand or locate in a designated enterprise zone are eligible for a state income or corporate franchise tax credit of \$2500 (\$5,000 for aerospace and automobile parts manufacturers) for each new employee hired and rebate of a portion of City and State sales/use taxes paid on equipment, machinery and construction materials. A company must hire at least 5 new employees or increase current workforce by 10%.

Renewal Community (Federal)

(Exclusive to businesses located and/or looking to expand into the renewal community)

Commercial Revitalization Deduction (federal) - Allows businesses that construct or rehabilitate commercial property to deduct 50 % of the costs the year of the project's completion, or 100 % of the total cost of the project over a 10-year period.

Zero Percent Capital Gains Rate (federal) - A business that holds an asset for at least five years does not have to pay taxes on the profit of its sale.

Wage Credit (federal) - Up to \$1,500 or 15 percent of an employee's salary up to \$10,000 for each employee who lives and works in the renewal community.

Increased Section 179 Deduction (federal) - Allows businesses that to claim a deduction (up to \$20,000 in additional expensing increasing to \$35,000 for property acquired after December 31, 2001) if the businesses qualifies as a Renewal Community Business. This claim can be on certain depreciable property such as equipment and machinery.

New Market Tax Credits – Another aspect of the new law is that expansion of the new market tax credit provisions to any area within the Gulf Opportunity Zone. This allows qualified equity investments in the community development entities to get federal credit on income tax owed for investors. Again, because of this federal subsidy, the cost of capital to potential investors in rehabilitation and restoration within the City of New Orleans can result in considerably lower interest rates for such purposes. The new law has added, on top of the existing allocation of tax credits, \$300 million more tax credits to the Gulf Opportunity Zone for calendar year 2005 and 2006, and \$400 million for calendar year 2007 for qualified community development entities. These community development entities are currently in existence and able to do these types of transactions in Orleans Parish

Gulf Opportunity Zone

Gulf Opportunity Zone Tax-Exempt Bonds – Prior to the changes in the Internal Revenue Code in 1986, commercial establishments such as restaurants, hotels, motels, office buildings, etc., could be financed with tax-exempt bonds. This obviously keeps the borrowing costs down to the business trying to finance a new or renovated facility, since the lender of the money buying the tax-exempt bonds does not have to pay federal income tax on the interest earned. This results in considerably lower interest rates to the business (1.5% to 2%) under the new Section 1440N, the Gulf Opportunity Zone bond provisions. Tax-exempt bonds can now be issued for these various commercial purposes, and Louisiana has a maximum total of \$7.9 billion that can be issued. Certain restrictions apply to these types of bonds, including the fact that no golf courses, country clubs, massage parlors, hot tub/sun-tanning facilities, race tracks, or other gambling facilities, or off-premises alcohol facilities may be financed.

Innovative Financing

Industrial Revenue Bonds – Industrial Revenue Bonds can be issued by New Orleans Industrial Development Board to finance industrial sites and buildings, equipment, storage facilities and pollution abatement and control projects.

Payment in Lieu of Taxes (PILOT) – The Industrial Development Board will essentially own the facility and lease it back at a predetermined rate which will be less than the ad valorem on the facility. Timeframe is determined by a cost benefit analysis. Past PILOTs have ranged from 10 to 20 years.

BUSINESS RESOURCES

ACCION Texas-Louisiana dba ACCION Louisiana, a nonprofit, community based organization whose mission is to provide credit to small businesses that do not have access to loans from commercial sources. Through its loans and services, ACCION helps micro-entrepreneurs strengthen their businesses, stabilize and increase their incomes, create additional employment and contribute to the economic revitalization of their communities.

Loan: \$500 to \$250,000
Interest Rate: 5% - 18%
Loan term: 6-120 months

Agency: ACCION Texas-Louisiana dba ACCION Louisiana
Telephone: (504) 270-9081 or (888) 215-2373, ext. 1572
Web: www.accionlouisiana.org

The **Arts Council of New Orleans** is a private, non-profit organization designated as the City's official arts agency. Now in its 35th year, the Arts Council serves as one of nine regional distributing agencies for state arts funds. On behalf of the City of New Orleans, it administers community arts grants and the Percent for Art program. The Arts Council also provides services to individual artists, start-up arts businesses, and non-profits through business and career planning, business development workshops, pro-bono legal assistance, and produces the Arts Market of New Orleans, a monthly outdoor festival featuring high quality artists, plus food and music from around the region. The Arts Council also presents ArtsNewOrleans.org, a centralized, online interactive directory of local arts groups, venues, and artists of all disciplines in addition to a daily updated cultural events calendar.

Eligibility: To apply for service, please call (504)-523-1465, email ggeneray@artscouncilofneworleans.org or write to: Arts Council of New Orleans 935 Gravier, Suite 850, New Orleans, LA 70112
Agency: Arts Council of New Orleans
Telephone: (504) 523-1465
Web: www.artscouncilofneworleans.org

A Shared Initiative, Inc. (ASII) is a 501(c)3 non-profit organization founded as an extension of the community development efforts of ASI Federal Credit Union. ASII is located in the Clifford N. Rosenthal Community Resource Center in New Orleans' Upper Ninth Ward neighborhood. The mission of ASII is to provide affordable lending and opportunities and expand access to financial education and other vital community services. *Our Vision: The elimination of poverty in all the communities we serve*

Loan: \$1,000 to \$250,000: loans up to \$25,000 unsecured; loans from \$25,001 to \$50,000 will require acceptable collateral.
Interest rates: 8% to 15% fixed
Loan term: Up to 7 years
Programs: Small Business Lending, Consumer Credit & Debt Counseling, First Time Homebuyer Education, and Foreclosure Intervention and Prevention.
Agency: A Shared Initiative, Inc. (ASII)

Eligibility: The 20 affected parishes of the original BRGL program (Calcasieu, Cameron, Jefferson, Orleans, Plaquemines, St. Bernard, St. Tammany, Vermillion, Acadia, Allen, Beauregard, Iberia, Jefferson Davis, Lafourche, St. John the Baptist, St. Charles, St. Mary, Tangipahoa, Terrebonne and Washington). Loan Proceeds may be used for existing and start-up business for the following purposes: working capital, operating expense, inventory, equipment, and to refinance business-related debt.

Telephone: (504) 940-2727
Web: www.asharedinitiative.org

ASI Federal Credit Union (ASI FCU) is a Community Development Financial Institution (CDFI) serving more than 75,000 members and small businesses in South Louisiana. ASI FCU mission is to strengthen the financial health of

underserved communities through financial services and education. ASI FCU has received national acclaim for designing many products to assist formerly unbanked members, such as low cost alternatives to predatory lending.

Loan: \$5,000 - \$500,000
Interest Rate: 4% and up
Loan term: Amortized up to 15 years

Eligibility: Borrower meets eligibility requirements, based on loan program guidelines. You are eligible for membership with ASIFCU if you live, work, worship or attend school in Orleans Parish, Jefferson Parish, St. Tammany Parish or Lafourche Parish.

Agency: ASI Federal Credit Union
Telephone: (504) 733-1733
Web: www.asifcu.org

The **Contemporary Arts Center (CAC)** Financial Services program assists other cultural non-profit and potentially for-profit entities with financial services ranging from bookkeeping to high level analysis including preparation for audits and tax services.

Eligibility: Small to mid-size non-profit and for-profit cultural-type institutions. For more information please contact ggruber@cacno.org.

Agency: Contemporary Arts Center
Telephone: (504)-528-3805

Desire NOLA is a 501 (c) (3) not-for-profit corporation formed by a group of young community leaders committed to rebuilding the Greater New Orleans area by assisting small businesses. Desire NOLA will accomplish this goal by providing grant and business development assistance to locally owned businesses that embody the unique culture and ambiance of New Orleans.

Agency: Desire NOLA
Telephone: (504) 289-0932 or (504) 450-4643 check numbers
Web: info@desirenola.org

Dillard University Economic Development Corporation (CDC)

Services offered include: (1) One-Stop information resource center (2) Computer literacy training (3) Grant Writing/Applying for 501(c)(3) status workshops (4) Free tax services (a) individual federal and state income (b) year round service (c) assist with IRS letters (d) amend returns (1040X) (e) assist with completing prior year returns

Eligibility: Open to all businesses
Agency: Dillard University Office of Community Relations
Telephone: (504) 816-4704
Web: www.dillard.edu

Good Work Network Business Development Services

BUSINESS CONSULTATION SERVICES: (1) Assessment of your business (2) Individualized Development Plan (3) Credit Counseling (4) Business Plan Assistance (5) Financial Record Management Assistance (6) Loan Packing Assistance

TRAINING: (1) Money Wise Training (2) Entrepreneurship training (3) Quick Books training (4) Specialized Training

BACK OFFICE SUPPORT SERVICES: (1) Accounting Services (2) Computer, Office Software, Internet access (3) IT Assistance

MARKET ACCESS SERVICES: (1) Market Research Assistance (2) Marketing Strategy Development Assistance (3) Web Page Design (4) Internet Marketing Assistance

Agency: Good Work Network
Telephone: (504) 309-2073
Web: www.goodworknetwork.org

Greater New Orleans, Inc. (GNOINC) GNO, Inc. is the regional economic development organization, serving to coordinate, consolidate, and catalyze economic development activity. The GNO, Inc. Mission is to create jobs and wealth in the Greater New Orleans community. The GNO, Inc. Vision is for the Greater New Orleans region to fulfill its potential as one of the best places in the country to grow a company, and raise a family.

Eligibility: All businesses are encouraged to visit the GNOINC web site, link their sites to the GNOINC site, and receive regular economic development e-mail updates from GNOINC. There is no formal application process. GNO, Inc. can assist businesses interested in locating in the region and also businesses currently located here with expansion and retention needs.

Agency: Greater New Orleans, Inc. (GNOINC)

Telephone: (504) 527-6900

Web: <http://www.gnoinc.org/>

The Idea Village is an independent 501(c)3 non-profit organization with a mission to identify, support, and retain entrepreneurial talent in New Orleans. With a 13 year track record, the organization has solidified its position as a leading driver of entrepreneurship by providing direct support to over 3,000 local ventures by engaging a network of over 5,000 talented individuals committed to developing a vibrant entrepreneurial community in New Orleans.

The Idea Village continues to grow the local entrepreneurial ecosystem by executing an annual Entrepreneur Season™ from July – March that engages a collaborative network of partners to support New Orleans startups at all levels through educational, consulting, and capital access programs. The Season culminates each March with New Orleans Entrepreneur Week.

Eligibility: Varies across programs – but ideal candidates are for-profit ventures located in the 10-parish Greater New Orleans region who are current generating revenues of less than \$1 million, have demonstrated proof of concept, are committed to building and growing their business in New Orleans, are pen to receiving professional coaching.

Applications are available on an annual basis at www.ideavillage.org. For more information call (504) 304-3284 or email innovation@ideavillage.org.

Agency: The Idea Village

Telephone: (504) 304.3284

Website: www.ideavillage.org

Louisiana Economic Development works to reposition Louisiana as one of the nation’s top states for business investment and economic opportunity. This is accomplished by improving Louisiana’s economic competitiveness, strengthening the state’s economic assets, cultivating new growth industries and enhancing small business innovation and entrepreneurship. For more information about Louisiana’s competitive incentives, investment opportunities and business development programs, visit OpportunityLouisiana.com.

Eligibility: Visit LED’s website for comprehensive eligibility requirements.

Agency: Louisiana Economic Development

Telephone: (800) 450.8115 or (225) 342.3000

Web: www.opportunitylouisiana.com

The **Louisiana Restaurant Association** is one of the largest business organizations in the state, representing more than 7,500 restaurant operations and related businesses. The LRA advocates on behalf of the industry before governmental bodies throughout the state and serves as a liaison with state regulatory agencies.

Eligibility: Restaurants, hospitality-related businesses and industry suppliers. LRA members receive a number of benefits including: access to the LRA Self Insurer’s Fund for workers’ compensation, ServSafe Food Safety and Sanitation eight-hour course, ServSafe Alcohol online server training, Online Allergens training and legal resources, among others **Agency:** Louisiana Restaurant Association (LRA)

Telephone: (504) 454-2277

Web: <http://www.lra.org/>

The **Louisiana Small Business Development Center Greater New Orleans Region**

provides free business counseling, technical assistance and business training. SBDC counselors are available to assist business owners in business recovery, business expansion, revised business strategies and business opportunities. Assistance is provided in many areas such as business planning, loan package preparation, web site development, logo design, marketing, and management, research, finding sources of funding, accounting and legal issues. Business training is provided on a variety of topics. All seminars are a small fee.

Eligibility: (1) Any small businesses in the Greater New Orleans area, including Orleans, Jefferson, Plaquemines, St. Charles, St. James, St. John the Baptist, Assumption, Lafourche and Terrebonne. (2) Any owner who is trying to return to the New Orleans area or an owner who is locating a business in the New Orleans area. Business start-ups welcome. A counseling request form must be completed. Call (504) 831-3730 or email lsbdc.gnor@lsbdc.org.

Agency: Louisiana Small Business Development Center

Telephone: (504) 831-3730

Web: www.lsbdc.org

Operation HOPE, Inc. is a national nonprofit organization with a mission to expand economic opportunity in underserved communities through financial literacy education, economic empowerment and dignity. Since 2006 we have been offering at no cost to our clients, small business technical assistance (one-on-one coaching, business plans, marketing plans, financial projections, and website presence), Credit and Money Management, community seminars and workshops and computer technology.

Eligibility: Open to anyone in the State of Louisiana

Agency: Operation HOPE, Inc.

Telephone: (504) 309-6153

Web: www.operationhope.org

Regional Loan Corporation offers loans from \$25,000 to \$5 million utilizing SBA 504 and revolving loan funds from the U. S. Commerce Department Economic Development Administration and Louisiana Economic Development. Through its affiliate, Business Resource Capital, they offer SBA 7a loans.

Eligibility: All Small Businesses with tangible net worth less than \$15 million and average net income for the last two years of less than \$5 million

Agency: Regional Loan Corporation

Telephone: (504) 524-6172

Web: www.rlbsbidco.com

The Small Business Administration (SBA) Are you taking advantage of what SBA has to offer? SBA offers programs and services ranging from assisting with drafting a business plan, securing financing, guidance on obtaining a government contract to what it takes to start exporting. The Federal Government spends \$500 Billion annually in goods and services. Certification in SBA's 8(a) Business Development Program, Hubzone Contracting Program and certification as a Woman-owned Small Business under SBA's WOSB/EDWOSB Federal Contracting Program will provide you an advantage in penetrating the Federal Government Marketplace. SBA's guaranteed loan programs can assist you in financing your business operations and in financing these contracts. Through our Surety Bond Guaranty Program we can improve your chances of securing performance and payment bonds. We're here to help businesses start, grow, expand and succeed. Allow us to assist you in your development.

SERVICES AVAILABLE

- i. Financial assistance for new or existing businesses through guaranteed loans made by area banks and non-bank lenders.
- ii. Free counseling, advice and information on starting, better operating or expanding a small business through SCORE: Counselors to America's Small Business, Small Business Development Centers (SBDC), and Women's Business Centers (WBC). They also conduct training events throughout the district.
- iii. Assistance to businesses owned and controlled by socially and economically disadvantaged individuals through the Business Development Program. Please contact the Business Development Division at 504-589-6688
- iv. Assistance on federal government contracting programs and government contracting training events. Please contact Jo Ann Lawrence at jo.lawrence3@sba.gov

- v. Women's Business Ownership Representative to assist women business owners. Please contact E.C. Coffey at 504-589-2706 or el.coffey@sba.gov.
- vi. Special loan programs for businesses involved in international trade. Please contact Reginald Harley at 504-589- 2035 or Reginald.harley@sba.gov.
- vii. Veterans Affairs Officer is available to assist veterans. Please contact E.C. Coffey at 504-589-2706 or el.coffey@sba.gov

For additional program and service information, please contact the SBA at 504-589-6685.

Southern University at New Orleans Small Business Development Center (SBDC at SUNO)

The SBDC at SUNO promotes the formation and growth of small businesses by providing counseling services, educational training and general information on resources available to small business. The SBDC at SUNO is a professionally staffed resource center for small and disadvantaged businesses, providing in-depth, one-on-one counseling services, and personalized management services to small businesses.

Eligibility: Any small business or individual who wants to start a business. SUNO-SBDC 6801 Press Drive, Bldg. 30A New Orleans, LA 70126 (504) 286-5308
Agency: Southern University at New Orleans (SUNO)
Telephone: (504) 286-5308
Web: <http://www.suno-sbdc.com>

Stay Local!

Stay Local! is the Greater New Orleans Independent Business Alliance, a non-profit membership organization that connects locally-owned, independent New Orleans businesses with customers, resources and each other.

With its searchable online directory of thousands of local businesses, annual "Urban Legend" print directory, Neighborhood Guides, and educational and advocacy efforts, Stay Local! seeks to strengthen and raise the visibility of the locally-owned, independent businesses that are the backbone of New Orleans' economy, culture and character. Become a member at staylocal.org/join-now

Eligibility: All locally-owned, independent businesses within the 5-parish metropolitan area are eligible.
Agency: Urban Conservancy
Telephone: (504) 252-1259 / info@staylocal.org
Web: <http://staylocal.org>

TruFund Financial Services, Inc. (TruFund) is a national not-for-profit organization seeking to stimulate economic development in communities that are underserved by traditional banking institutions by providing affordable capital, hands-on business assistance, and innovative solutions to small businesses, and not-for-profit organizations. TruFund is an approved SBA Community Advantage Lender.

Loan: \$50,000 - \$750,000 / \$15,000 - \$50,000 (Fisheries Gear Loan Program)
Interest: 8% to 10%
Loan Term: 6-60 months
Agency: TruFund Financial Services, Inc.
Telephone: (504) 293-5550
Web: www.trufund.org

Women's Business Resource & Entrepreneurship Center (WBR&EC) provides services to existing business owners, entrepreneurs and individuals desiring to start a business. The Center offers a myriad of training workshops that provide educational tools, methodology and other diverse resources that assist business owners to grow their enterprises. Additionally, one-on-one business consulting and coaching are offered free of charge to existing business owners and individuals with developed business plans. Diverse technical assistance including small business certification assistance, aid with business loan application packages and other strategic business expansion assistance are provided to small emerging business owners. The Center's major focus is women business owners, however all are welcome. Services are available to women and veterans in all phases of small business venture development and growth.

Eligibility: Existing Small and emerging businesses or Individuals with Implementable business concepts.
Agency: Women's Business Resource & Entrepreneurship Center, sponsored by

The Urban League of Greater New Orleans

Telephone: (504) 620-9647

Web: www.neworleansec.com www.urbanleagueneuorleans.org

Women's Business Enterprise Council South (WBEC South)

The WBEC South administers a reliable WBE certification program, which enables approved businesses to be included in a national database of WBE's that is accessed by major corporations throughout the U.S. The WBEC South also acts as advocacy and promotional organization for WBE's in the Gulf Coast region. WBE Certification candidates undergo a stringent screening process which ensures that all the firms in the database are legitimately owned, managed, and controlled by women. Candidates must fill out an online application and subsequently submit additional documentation. A site visit by a program official is also required.

Eligibility: All prospective members must provide clear and documented evidence that at least 51% or more of the business is women-owned, managed, and controlled. The business owner must be a U.S. citizen or legal resident alien. Additional criteria related to management control, capital/expertise contribution, and self-sufficiency. The required online application can be accessed via the WBEC South website:

<http://www.wbecsouth.org/>

Agency: Women's Business Enterprise Council South (WBEC South)

Telephone: (504)830-0149

Web: <http://www.wbecsouth.org/>

USEFUL PHONE NUMBERS

| Agency | Phone Numbers | Address | City | State | Zip | Website |
|---|--------------------------------------|--|-------------|-------|-------|--|
| Asian Chamber of Commerce of Louisiana | (504) 451-4905 | 3500 N. Causeway Blvd. | Metairie | LA | 70002 | www.acclno.org |
| ATF (Bureau of Alcohol, Tobacco and Firearms) | (504) 841-7000 (504) 841-7039 | One Galleria Blvd. Suite 1700 | Metairie | LA | 70001 | www.atf.gov NewOrleansDiv@atf.gov |
| Better Business Bureau | (504) 581-6222 (504) 524-9110 (F) | 3421 N. Causeway Blvd. Suite 505 | Metairie | LA | 70002 | www.neworleans.bbb.org info@neworleans.bbb.org |
| Bureau of Revenue | (504) 658-1666 (504) 658-1605 (F) | 1300 Perdido St. Room 1W15 | New Orleans | LA | 70112 | www.nola.gov/revenue-sales-tax/ |
| Bureau of Revenue (ABO) | (504) 658-1695 (504) 658-1605 (F) | 1300 Perdido St. Room 1W15 | New Orleans | LA | 70112 | www.nola.gov/onestop/business/food-alcohol/alcoholic-beverage-license/ |
| Chamber of Commerce | (504) 799-4260 (504) 799-4259 (F) | 1515 Poydras St. Suite 1010 | New Orleans | LA | 70112 | www.neworleanschamber.org info@neworleanschamber.org |
| City Planning Commission | (504) 658-7000 (504) 658-7032 (F) | 1300 Poydras St. 7 th Floor | New Orleans | LA | 70112 | www.nola.gov cpcinfo@nola.gov |
| Civil District Court Land Records Division | (504) 407-0005 (504) 592-9192 (F) | 1340 Poydras St. 4 th Floor | New Orleans | LA | 70112 | www.ortranscivilclerk.com civilclerklandrecords@ortranscivilclerk.com |
| Council District "A" | (504) 658-1010 (504) 658-1016 (F) | 1300 Perdido St. 2 nd Floor | New Orleans | LA | 70112 | www.nolacitycouncil.com |
| Council District "B" | (504) 658-1020 (504) 658-1025 (F) | 1300 Perdido St. 2W10 | New Orleans | LA | 70112 | www.nolacitycouncil.com |
| Council District "C" | (504) 658-1030 (504) 658-1037 (F) | 1300 Perdido St. 2 nd Floor | New Orleans | LA | 70112 | www.nolacitycouncil.com |
| Council District "D" | (504) 658-1040 (504) 658-1048 (F) | 1300 Perdido St. 2 nd Floor | New Orleans | LA | 70112 | www.nolacitycouncil.com |
| Council District "E" | (504) 658-1050 (504) 658-1058 (F) | 1300 Perdido St. 2 nd Floor | New Orleans | LA | 70112 | www.nolacitycouncil.com |
| Council Member At Large (Vice-President) | (504) 658-1060 (504) 658-1068 (F) | 1300 Perdido St. 2 nd Floor | New Orleans | LA | 70112 | www.nolacitycouncil.com |
| Council Member At Large (President) | (504) 658-1070 (504) 658-1077 (F) | 1300 Perdido St. 2 nd Floor | New Orleans | LA | 70112 | www.nolacitycouncil.com |
| Council on Aging | (504) 821-4121 (504) 821-1222 (F) | 2475 Canal St. #400 | New Orleans | LA | 70114 | www.nocooa.org |
| Department of Children & Family Services | (504) 680-9100 | 1450 Poydras St. 17 th &18 th Floors | New Orleans | LA | 70112 | www.dss.state.la.us |
| Film New Orleans | (504) 658-4315 | | | | | www.filmneworleans.org |
| French American Chamber of Commerce | (504) 458-3528 | P.O. Box 57255 | New Orleans | LA | 70157 | www.facc-gc.com info@facc-la.com |
| French Market Corporation | (504) 522-2621 (504) 596-3419 (F) | 1008 N. Peters St. | New Orleans | LA | 70116 | www.frenchmarket.org info@frenchmarket.org |

USEFUL PHONE NUMBERS

| Agency | Phone Numbers | Address | City | State | Zip | Website |
|---|--|--|-------------|-------|-------|--|
| French Market Corporation (Flea Market) | (504) 596-3420 | 1235 N. Peters St. | New Orleans | LA | 70116 | www.frenchmarket.org marketinfo@frenchmarket.org |
| Greater New Orleans Inc. | (504) 527-6900 (504) 527-6970 (F) | 365 Canal St. Suite 2300 | New Orleans | LA | 70130 | www.gnoinc.org |
| Hispanic Chamber of Commerce | (504) 885-4262 | 1515 Poydras St., Suite 1010 | New Orleans | LA | 70112 | www.hccl.biz president@hccl.biz |
| Historic District Landmarks Commission (HDLC) | (504) 658-7040 (504) 658-7211 (F) | 1300 Perdido St. 7 th Floor | New Orleans | LA | 70112 | www.nola.gov/hdlc/ |
| Internal Revenue Service (IRS) | (504) 558-3344 (800) 829-4933 (859) 669-5760 (F) | 1555 Poydras St. | New Orleans | LA | 70112 | www.irs.gov |
| Jefferson Parish Economic Development Commission (JEDCO) | (504) 833-1881 (504) 833-7676 (F) | 700 Churchill Pkwy. | Avondale | LA | 70094 | www.jedco.org info@jedco.org |
| Jefferson Parish Economic Dev. Commission (JEDCO) Occupational license (Eastbank & Westbank) | (504) 363-5637F (504) 363-5644 | Gretna Courthouse, 200 Derbigny St. 1st Floor | Gretna | LA | 70053 | www.jedco.org |
| Jefferson Parish Government | (504) 736-6100 (504) 736-6778 (F) | 1221 Elmwood Park Blvd. #403 | Jefferson | LA | 70123 | www.jeffparish.net |
| Kenner City Hall | (504) 468-7200 | 1801 Williams Blvd. | Kenner | LA | 70062 | www.kenner.la.us |
| Listing of Businesses in Orleans Parish (City Attorney's Office / Public Request) | (504) 658- 9800 (504) 658-9868 (F) | 1300 Perdido St. | New Orleans | LA | 70112 | www.nola.gov/city-attorney/public-records-requests/ |
| Louisiana Board of Cosmetology | (225) 756-3404 (866) 257-7901 (225) 756-3410 (F) | 11622 Sunbelt Court | Baton Rouge | LA | 70809 | www.doa.louisiana.gov/doa/ |
| Louisiana Department of Health & Hospitals / Office of Public Health | (504) 568-7970 (225) 342-9500 | 1450 Poydras St. Ste. 1204 | New Orleans | LA | 70112 | www.dhh.louisiana.gov/index.cfm/subhome/16/n/330 |
| Louisiana Department of Wildlife & Fisheries | (225) 765-2800 (800) 256-2749 | 2000 Quail Drive | Baton Rouge | LA | 70898 | www.wlf.louisiana.gov |

USEFUL PHONE NUMBERS

| Agency | Phone Numbers | Address | City | State | Zip | Website |
|--|--|---|-------------|-------|-------|--|
| Louisiana Recreational & Used Motor Vehicle Commission | (800) 256-2977 (225) 925-3870 (225) 925-3869 (F) | 3132 Valley Creek Drive | Baton Rouge | LA | 70808 | www.lumvc.louisiana.gov/ |
| Louisiana Secretary of State (GeauxBiz) | (225) 925-4704 (225) 932-5314 (F) | 8585 Archives Avenue | Baton Rouge | LA | 70809 | www.sos.louisiana.gov |
| Louisiana Secretary of State (Corporate Office) | (225) 925-4704 (225) 922-0435 (F) | 8585 Archives Avenue | Baton Rouge | LA | 70809 | www.sos.louisiana.gov |
| Small Business Management & Development Institute (SUNO) | (504) 286-5032 (504) 286-5304 (F) | 6801 Press Drive | New Orleans | LA | 70126 | www.suno.edu |
| Louisiana Small Business Development Center | (504) 831-3730 (504) 831-3735 (F) | 3330 N. Causeway Blvd. #427 | Metairie | LA | 70002 | www.lsbdc.org |
| Mayor's Office | (504) 658-4900 (504) 658-4938 (F) | 1300 Perdido St., 2 nd Floor | New Orleans | LA | 70112 | www.nola.gov |
| New Corp | (504) 208-1700 (504) 208-1697 | 2924 St. Bernard Ave. | New Orleans | LA | 70119 | www.newcorpinc.com sbaf@newcorpinc.com |
| New Orleans Chamber of Commerce | (504) 799-4260 (504) 799-4259 (F) | 1515 Poydras St., Suite 1010 | New Orleans | LA | 70112 | www.neworleanschamber.org info@neworleanschamber.org |
| New Orleans Police Department | (504) 821-2222 | 715 S. Broad St. | New Orleans | LA | 70119 | www.nola.gov/nopd |
| New Orleans Redevelopment Authority (NORA) | (504) 658-4400 | 1409 Oretha Castle Haley Blvd. | New Orleans | LA | 70113 | www.noraworks.org |
| New Orleans Regional Black Chamber of Commerce | (504) 948-0991 (504) 274-1941 (F) | P.O. Box 58035 | New Orleans | LA | 70158 | www.norbchamber.org info@norbchamber.org |
| New Orleans Regional Business Park | (504) 254-4603 (504) 253-8270 (F) | 13801 Old Gentilly Road | New Orleans | LA | 70129 | www.norbp.com admin@norbp.net |
| Orleans Parish Civil Clerk | (504) 568-8577 (504) 568-8599 (F) | 1340 Poydras St. 4th Floor | New Orleans | LA | 70112 | http://www.orleanscivilclerk.com/ |
| Product Registration & Packing /Department of Health & Hospitals | (225) 342-9500 (225) 342-5568 (F) | 628 N. 4th Street | Baton Rouge | LA | 70821 | dhh.louisiana.gov/index.cfm/page/623 |
| Public Works Department | (504) 658-8000 (504) 658-8007 | 1300 Perdido St. 6W03 | New Orleans | LA | 70112 | www.nola.gov |
| Regional Loan Corporation | (504) 524-6172 (504) 524-0002 (F) | 330 Camp St. | New Orleans | LA | 70130 | www.rlcsbidco.com |

USEFUL PHONE NUMBERS

| Agency | Phone Numbers | Address | City | State | Zip | Website |
|---|--------------------------------------|---|-------------|-------|-------|--|
| Safety & Permit (One Stop Shop / Zoning) | (504) 658-7100 (504) 658-7125 | 1300 Perdido St. 7 th Floor | New Orleans | LA | 70112 | www.nola.gov/safety-and-permits/ |
| Safety & Permits (One Stop Shop / Building) | (504) 658-7100 (504) 658-7130 | 1300 Perdido St. 7 th Floor | New Orleans | LA | 70112 | www.nola.gov/onestop/building/ |
| Safety & Permits (One Stop Shop / Plan Review) | (504) 658-7100 (504) 658-7115 | 1300 Perdido St. 7 th Floor | New Orleans | LA | 70112 | www.nola.gov/onestop/ |
| Safety & Permits (One Stop Shop / Taxi Cab Bureau) | (504) 658-7100 (504) 658-7102 | 1300 Perdido St. 7 th Floor | New Orleans | LA | 70112 | www.nola.gov/onestop/business/taxi/drivers-permits/ |
| Service Corps Of Retired Executives (SCORE) | (800) 634-0245 (504) 589-2356 | N/A | New Orleans | LA | N/A | www.score.org help@score.org |
| Sewerage & Water Board of New Orleans (East Bank) | (504) 529-2837 (504) 585-2455 (F) | 625 Saint Joseph St. | New Orleans | LA | 70165 | www.swbno.org |
| State of Louisiana Alcohol and Tobacco Control | (504) 568-7028 | 1450 Poydras St. #850 | New Orleans | LA | 70112 | www.atc.rev.state.la.us |
| State of Louisiana Department of Revenue and Taxation | (504) 568-5233 (504) 568-7985 (F) | 1450 Poydras St. #800 | New Orleans | LA | 70112 | www.rev.state.la.us |
| State of Louisiana Government Directory | N/A | N/A | N/A | N/A | N/A | http://www.louisiana.gov/Government/Departments/ |
| U.S. Food & Drug Administration | (800) 216-7331 (888)463-6332 | 2424 Edenborn Avenue | Metairie | LA | 70001 | www.fda.gov |
| U.S. Food & Drug Registration | | 210 State St. 4th Floor | New Orleans | LA | 70118 | www.fda.gov |
| U.S. Patent and Trademark Office | (800) 786-9199 (225) 578-5652 | N/A | N/A | N/A | N/A | www.uspto.gov www.lib.lsu.edu/sci/ptdl/ |
| U.S. Small Business Administration | (504) 589-6685 (504) 589-2339 (F) | 365 Canal St. #2820 | New Orleans | LA | 70130 | www.sba.gov |
| Vieux Carre Commission | (504) 658-1420 (504) 658-6742 (F) | 1300 Perdido St. | New Orleans | LA | 70130 | www.nola.gov/vcc/ |

Sample General Affidavit:

GENERAL AFFIDAVIT

STATE OF _____
PARISH OF _____

PERSONALLY came and appeared before me, the undersigned Notary, the within named _____, who is a resident of _____ Parish, State of _____, and makes this his/her statement and General Affidavit upon oath and affirmation of belief and personal knowledge that the following matters, facts and things set forth are true and correct to the best of his/her knowledge:

Business Name:

Business Owner:

Business Address:

Business Phone:

DATED this ____ day of _____, 20__

Signature of Affiant

SWORN to subscribed before me, this ____ day of _____, 20__

NOTARY PUBLIC

My Commission Expires:

**“Thank You for
Doing Business
with the City of
New Orleans”**



CITY OF NEW ORLEANS

Mitchell J. Landrieu, Mayor