

BUSINESS LICENSE FEE SCHEDULE

(All Fees Based on Calendar Year – January 1 through December 31)

“Tax Classification “A” – C.M.C. Section 5.02.380 Manufacturing/Wholesale/Retail	
<i>Annual Gross Receipts</i>	<i>Annual License Tax</i>
Up To \$25,000	\$65.00
\$25,001 to \$50,000	\$95.00 plus .85 per thousand dollars or fraction thereof over \$25,001
\$50,001 to \$100,000	\$185.00 plus .60 per thousand dollars or fraction thereof over \$50,001
\$100,001 to \$1,000,000	\$250.00 plus .35 per thousand dollars or fraction thereof over \$100,001
\$1,000,001 and over	\$600.00 plus .20 per thousand dollars or fraction thereof over \$1,000,001

“Tax Classification “B” – C.M.C. Section 5.02.400 Blue Collar Services/Service Oriented Businesses	
<i>Annual Gross Receipts</i>	<i>Annual License Tax</i>
Up To \$25,000	\$65.00
\$25,001 to \$50,000	\$105.00 plus .90 per thousand dollars or fraction thereof over \$25,001
\$50,001 to \$100,000	\$190.00 plus .70 per thousand dollars or fraction thereof over \$50,001
\$100,001 to \$1,000,000	\$275.00 plus .45 per thousand dollars or fraction thereof over \$100,001
\$1,000,001 and over	\$725.00 plus .30 per thousand dollars or fraction thereof over \$1,000,001

“Tax Classification “C” – C.M.C. Section 5.02.410 Professional Businesses/Contractors/Property Management and/or Rentals	
<i>Annual Gross Receipts</i>	<i>Annual License Tax</i>
Up To \$25,000	\$65.00
\$25,001 to \$50,000	\$115.00 plus .95 per thousand dollars or fraction thereof over \$25,001
\$50,001 to \$100,000	\$195.00 plus .80 per thousand dollars or fraction thereof over \$50,001
\$100,001 to \$1,000,000	\$300.00 plus .55 per thousand dollars or fraction thereof over \$100,001
\$1,000,001 and over	\$850.00 plus .40 per thousand dollars or fraction thereof over \$1,000,001

FLAT TAX RATE BUSINESSES

CODE SECTION	TYPE OF BUSINESS	TAX RATE
5.02.490	AMUSEMENT RIDE	\$15.00 per day/unit (Promotional) \$100.00 per year/unit (Permanent)
5.02.500	AUCTIONEERS	\$500.00 per year
5.02.501	FLEA MARKETS	Annual Gross Receipts Based on Tax Classification "A" Plus \$2.50 per day/per private vendor
5.02.510	BAIL BONDSMAN	\$250.00 per year
5.02.520	OUTDOOR FESTIVALS	\$750.00 per year
5.02.530	CARNIVAL	\$40.00 per day for each separate show, game, amusement, vaudeville or dramatic performance, game of chance or skill.
	FOOD/DRINK STANDS	\$25.00 per day
5.02.540	CIRCUS	
	Seating Capacity 5,000 or less	\$50.00 per day
	Seating Capacity 5,000 – 8,000	\$75.00 per day
	Seating Capacity 8,000 or more	\$100.00 per day
5.02.560	CONVALESCENT HOSPITALS, REST HOMES, HOSPITALS AND SANITARIUMS	First 20 Beds \$150.00 per year Over 20 Beds Add \$5.00 per bed
5.02.570	PUBLIC DANCE WITHOUT CHARGE	\$50.00 per quarter
5.02.580	PUBLIC DANCE WITH CHARGE	\$50.00 per dance OR \$100.00 per month
5.02.590	DELIVERY SERVICE	\$75.00 per quarter
5.02.600	DIRECTORY COMPILING AND PUBLISHING	\$150.00 per year
5.02.610	DOG KENNELS	
	5 to 10 DOGS	\$50.00 per year
	11 to 20 DOGS	\$75.00 per year
	21 to 30 DOGS	\$100.00 per year
5.02.620	HANDBILL DISTRIBUTORS (Business not located in City)	\$150.00 per year
5.02.630	NIGHT WATCH SERVICE	\$75.00 per quarter
5.02.640	REAL ESTATE AGENT	\$200.00 per year
5.02.650	REFUSE COLLECTION	\$200.00 per year, per vehicle
5.02.670	SALES FROM VEHICLE, CAR, STAND OR TRAILER	\$15.00 per day

5.02.680	SHOE STAND	\$100.00 per year
5.02.690	STAMP REDEMPTION	\$75.00 per quarter
5.02.700	SWAP MEET	\$250.00 per quarter
5.02.710	TRAMPOLINE CENTER	\$50.00 per quarter