

ORDINANCE NO. 7502

AN ORDINANCE AMENDING ORDINANCE NO. 7069, ALSO KNOWN AS THE "OCCUPATION PRIVILEGE TAX ORDINANCE", AND AMENDING CERTAIN SECTIONS IN CHAPTER 98 OF THE NORTH LITTLE ROCK MUNICIPAL CODE; DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES.

WHEREAS, on September 8, 1997, the City of North Little Rock adopted Ordinance No. 7069 ("Occupation Privilege Tax Ordinance"); and

WHEREAS, a fee schedule was attached as an exhibit to Ordinance No. 7069, amending the fee amounts for the various occupational and privilege taxes set forth in Sec. 98-83 of the North Little Rock Municipal Code; and

WHEREAS, the fee schedule set forth in the exhibit to Ordinance No. 7069 has become outdated and needs updating to reflect the accurate fees for each occupation and privilege tax; and

WHEREAS, Sec. 98-71 of the North Little Rock Municipal Code should be repealed in its entirety; and

WHEREAS, Sec. 98-76 of the North Little Rock Municipal Code should be amended.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTH LITTLE ROCK, ARKANSAS:

SECTION 1. That Section 98-93 of the North Little Rock Municipal Code should be, and is hereby, amended in accordance with the fee schedule attached hereto as Attachment "A".

SECTION 2. That Section 98-71 of the North Little Rock Municipal Code, exempting persons 65 years of age or older from payment of privilege licenses should be, and is hereby, repealed.

SECTION 3. That Section 98-76 should be, and is hereby, amended as follows:

Sec. 98-76. Due Date; penalty for late payment.

Payment of the privilege tax is due January 1 of each year for licenses required by this article. A penalty of 25 percent of the amount of is due when the payment is made after April 1 of any year. A penalty of 50 percent of the amount is due when the payment is made after July 1 of any year.

SECTION 4. That this Ordinance shall become effective January 1, 2003.

SECTION 5. That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict.

SECTION 6. That the provisions of this Ordinance are hereby declared to be severable and if any section, phrase or provision shall be declared or held invalid, such invalidity shall not affect the remainder of the sections, phrases or provisions.

SECTION 7. It is hereby found that the amendment of Ordinance No. 7069 to accurately reflect the privilege tax fees and to provide for additional penalties for delinquent payment is immediately necessary in order to insure the proper and orderly growth of the City of North Little Rock, Arkansas, and being necessary for the immediate preservation of the public health, safety and welfare, THEREFORE, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED:

12-9-02

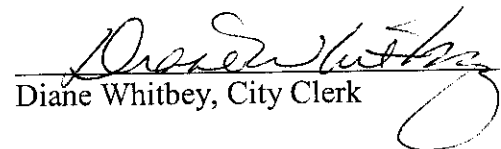
APPROVED:


Mayor Patrick H. Hays

SPONSOR:

/s/ Martin Gipson
Martin Gipson

ATTEST:


Diane Whitbey, City Clerk

APPROVED AS TO FORM:

/s/ Paul Suskie
Paul Suskie, City Attorney

Prepared by the Office of the City Attorney/J

Adopted 12-9-02

Annual Charge

Sec. 98-83 Schedule of License Taxes.

Base and Variable

A

(1)	ABSTRACT AND TITLE COMPANY All companies which furnish abstracts for, or guarantee, warrant or insure land titles	\$155.00	\$18.00 per employee
(2)	ADJUSTERS FOR INSURANCE AND CLAIM AGENTS	70.00	70.00 per adjuster Above 1
(3)	ADMINISTRATIVE OFFICE	70.00	10.00 per employee
(4)	ADVERTISING AGENCY (each person engaged in contracting for advertising Or conducting an advertising bureau or agency)	155.00	18.00 per employee
(5)	ADVERTISING, AIRPLANE.....	100.00	10.00 per employee
(6)	ADVERTISING, DISPLAY ADVERTISING.....	100.00	18.00 per employee
(7)	ADVERTISING, DISTRIBUTING CIRCULARS OR SAMPLES	100.00	10.00 per employee
(8)	ADVERTISING SIGNS. The tax for this classification shall be the cumulative total of the categories that are applicable below:		
	a. Outdoor advertising	205.00	10.00 per employee
	b. Electric or neon signs	85.00	10.00 per employee
	c. Billboards.....	95.00	10.00 per employee
	d. Sign hanging.....	50.00	10.00 per employee
	e. Sign painting.....	50.00	10.00 per employee
	f. Computer graphics	50.00	10.00 per employee
(9)	AGRICULTURAL PRODUCTS.....	205.00	
	Plus cumulative amounts per employee:		
	a. 1-50		5.00 each
	b. 51-200		4.00 each
	d. Over 201 employees		3.00 each
(10)	AIRPLANE RADIO SALES AND SERVICE.....	155.00	0.125% stock
(11)	AIRPLANE SALES, SERVICE AND RENTAL	305.00	18.00 per employee
	Plus additional services:		
	a. Aircraft servicing.....	70.00	18.00 per employee
	b. Equipment sales	155.00	
	c. Interior maintenance.....	50.00	
	d. Retrieval/salvage	135.00	
(12)	AIR CONDITIONING AND HEATING DEALERS, SALES AND INSTALLATION	100.00	10.00 per employee + 0.125% stock, if applicable
(13)	AIR CONDITIONING WHOLESALE DISTRIBUTOR.....	100.00	0.125% stock
(14)	AIR PRODUCTS MANUFACTURERS AND DISTRIBUTORS	100.00	0.125% stock

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(15) AMUSEMENTS:

a.	Pool halls	70.00	35.00 per table
	Plus additional services:		
	1. Restaurant	50.00	plus 10.00 per employee
	2. Confectionery, beverages, retail	30.00	
	3. Recreation room	135.00	plus 10.00 per employee
b.	Bowling alleys	70.00	plus 25.00 per lane
	Plus additional services:		
	1. Restaurant	50.00	plus 10.00 per employee
	2. Amusement machines (coin-operated)	5.00	per machine
	3. Private schools	100.00	13.00 per employee
	4. Clothing	25.00	0.125% stock
c.	Circus, including street parade:		
	Per day	100.00	
	Minimum per circus	200.00	
d.	Music and amusement machines (Each automatic coin-operated amusement device, and each automatic music machine, not including counter boxes), per year		5.00 per machine
	State law reference-Limitation on tax on coin-operated amusement devices, A.C-A- § 26-77-302.		
e.	Recreation room	135.00	10.00 per employee
	Plus additional services:		
	1. Amusement machines (coin-operated)	5.00	per machine
	2. Confectionery	30.00	
	3. Rentals-Household communications equipment, sporting equipment, etc ..	100.00	
	4. Vending machines	20.00	
	5. Books and/or stationery, retail	50.00	plus 0.125% stock
	6. Restaurant	50.00	plus 10.00 employee
f.	Rides, concessions, amusements:		
	1. Major rides-First 4 weeks, per ride, per week	25.00	(4 week maximum per year)
	Per year	170.00	
	2. Kiddie rides-First 4 weeks, per ride, per week	15.00	(4 week maximum per year)
	Per year	100.00	
	3. Concessions-First 4 weeks, per concession, per week	15.00	(4 week maximum per year)
	Per year	100.00	
g.	Rides, coin-operated, each	5.00	
	State law reference - Limitations on fee on coin-operated rides, A.C-A- § 26-77-302.		
h.	Event centers, shows and exhibitions, including but not limited to seminars, special sales, musical concerts or activities, athletic events or carnivals, by any group, organization or company sponsoring a function including but not limited to a public-attended, profit-making, ticketed function while in city convention centers are subject to the following charge:		
	1. Music hall rental - First day	70.00	
	Each day thereafter	35.00	
	2. Exhibition space rental	1/4¢ per sq. ft. gross space occupied first day, \$35.00 minimum	
		1/8¢ per sq. ft. gross space occupied each additional day, \$35.00 minimum	
3.	For shows and exhibitions, etc., staged in the city convention center by any nonprofit organizations which provide an IRS nonprofit charter number, or other sufficient evidence of nonprofit status	No charge	

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	i. Sightseeing coaches	100.00	plus 18.00 per vehicle
	j. Skating rinks	135.00	plus 10.00 per employee
(16)	AMBULANCE	50.00	plus 18.00 per vehicle
(17)	ANNOUNCEMENT SERVICES..... Includes but not limited to:	50.00	plus 10.00 per employee
	a. Stork services		
	b. Graduation		
	c. Weddings		
	d. Parties		
	e. Reunions		
	f. Birthdays		
	g. Party grams		
	h. Male and female dancers delivering any such announcements		
(18)	ANTIQUES DEALERS	70.00	10.00 per employee
(19)	ANTIQUE & CRAFT MALLS	70.00	7.00 per booth, first 100 booths, \$4.00 per booth over 100
(20)	APPLIANCE DEALERS, SALES	100.00	plus 0.125% stock
	Plus additional services:		
	a. Repair	50.00	10.00 per employee
	b. Rental lease	135.00	
(21)	ARMATURE WINDING	100.00	10.00 per employee
(22)	ARMORED CAR SERVICE	70.00	10.00 per employee
(23)	ART SHOP	100.00	plus 0.125% stock
(24)	ARTIFICIAL LIMBS	100.00	10.00 per employee
(25)	AUCTIONEER, LOCAL	100.00	(maximum per state law)
	State law reference-Limitations on fee on auctioneer, A-C.A. 26-77-204.		
(26)	AUCTION HOUSE.....	205.00	18.00 per employee
(27)	AUTOMATIC SPRINKLERS:		
	a. Contractor or dealer.....	100.00	plus 10.00 per employee
	b. Stock, if applicable.....		plus 0.125% stock
(28)	AUTOMOBILE CAR WASHING:		
	a. Automatic car wash	125.00	plus 10.00 per employee
	b. Manual.....	50.00	plus 10.00 per employee
			plus 8.00 per stall
	Plus additional services:		
	c. Detailing.....	75.00	10.00 per employee
	d. Mobile or truck washers.....	125.00	13.00 per employee
	e. Repair	50.00	10.00 per employee

		<i>Annual Charge Base and Variable</i>	
(29)	AUTOMOBILE FINANCE AGENCY OR DEPARTMENT	100.00	10.00 per employee
(30)	AUTOMOBILES FOR HIRE (profit)	70.00	15.00 per employee
(31)	AUTOMOBILE PAINT/BODY SHOP	70.00	10.00 per employee
	Plus additional services:		
	a. Damage appraisers	25.00 each	
(32)	AUTOMOBILE, PARTS DEALERS, NEW, retail and wholesale per location	100.00	plus 0.125% stock
	Plus additional services:		
	a. Repair	50.00	10.00 per employee
(33)	AUTOMOBILE, PARTS DEALERS, SECONDHAND	100.00	10.00 per employee
	Plus additional services:		
	a. Wrecker service	50.00	18.00 per wrecker
(34)	AUTOMOBILE REPOSSESSION	100.00	10.00 per employee
	Plus additional services:		
	a. Wrecker service	50.00	18.00 per wrecker
(35)	AUTOMOBILE SALVAGE	100.00	10.00 per employee
	Plus additional services:		
	a. Wrecker service	50.00	plus 18.00 per wrecker
(36)	AUTO SERVICE STATION	100.00	10.00 per hose 18.00 per mechanic 10.00 per employee
	Plus additional services:		
	a. Parking		1.50 per space
	b. Confectionery	30.00	
	c. Groceries	50.00	plus 0.125% stock
	d. Vending machines	20.00	
	e. Ice machine	10.00	
	f. Repair	50.00	plus 10.00 per employee
	g. Wrecker	50.00	plus 18.00 per wrecker
	h. Automobile and trucks:		
	1. Rental/lease	70.00	3.50 per vehicle
(37)	AUTOMOBILE TIRES:		
	a. Sales (new)	100.00	plus 0.125% stock
	b. Re-treading	70.00	10.00 per employee
	Plus additional services:		
	c. Tire repair	50.00	10.00 per employee
(38)	AUTOMOBILE AND TRUCK DEALERS, NEW	100.00	plus 0.125% stock
	NOTE: Where the average cost of items included in a dealer's inventory equals or exceeds \$4,000.00; computation of the tax will include units below the average at actual cost; and those above it, at the average unit cost. A separate average computation must be made for every classification of cars and trucks, new and used.		
	Plus additional services:		
	a. Automobile and truck dealers, used	100.00	plus 0.125% stock

*Annual Charge
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	b. Automobiles and trucks:		
	1. Rental/lease.....	70.00	plus 3.50 per vehicle
	c. Wrecker service.....	50.00	plus 18.00 per wrecker
(39)	AUTOMOBILE AND TRUCK DEALERS, USED	100.00	0.125% stock
	NOTE: The value of the stock reported would be no less than the value shown in the wholesale blue book		
	Plus additional services:		
	Wrecker service.....	50.00	plus 18.00 per wrecker
(40)	AUTOMOBILES AND TRUCKS:		
	a. Rental/lease.....	70.00	3.50 per vehicle
	b. Automobile sales	100.00	plus 0.125% stock
(41)	AUTOMOBILE WINDOW TINT	70.00	10.00 per employee
(42)	AWNINGS, SALES	100.00	plus 0.125% stock
	Plus additional services:		
	a. Installation and service	50.00	plus 10.00 per employee
B			
(43)	BAKERIES, WHOLESALE	100.00	plus 10.00 per employee
(44)	BAKERIES, RETAIL, INCLUDING BRANCH BAKERIES, WHERE NO TRUCK ROUTES.....	70.00	10.00 per employee
(45)	BAKERIES, PIE SHOPS AND/OR DONUT SHOPS, EXCLUSIVE	70.00	10.00 per employee
(46)	BANKRUPTCY STOCKS, FIRE DAMAGE STOCKS AND SALVAGED OR DAMAGED MERCHANDISE	340.00	
(47)	BANKS	675.00	70.00 each branch (first 5 branches) 50.00 (each additional branch) applies only to branches located within the city.
(48)	BARBERS (base includes proprietor)	40.00	10.00 per barber 18.00 per manicurist plus 0.125% stock
(49)	BARBERSHOPS AND BEAUTY PARLOR SUPPLY HOUSE	100.00	plus 0.125% stock
(50)	BEAUTY OPERATORS (base includes proprietor).....	40.00	10.00 per operator 18.00 per manicurist plus 0.125% stock
(51)	BICYCLE SALES & REPAIR	100.00	0.125% stock
(52)	BILLIARD AND POOL TABLE DISTRIBUTOR	100.00	0.125% stock
(53)	BLUEPRINTS	100.00	0.125% stock
(54)	BOARDING HOME OR ROOMING HOUSE:		
	a. Up to 50 patrons	100.00	10.00 per employee

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	b. Over 50 patrons.....	135.00	10.00 per employee
(55)	BOAT DOCKS AND STORAGE STALLS	50.00	5.00 per stall + 0.125% stock, if applicable
(56)	BONDSMEN, per bondsman	100.00	
(57)	RESERVED		
(58)	BOOKKEEPERS AND NON-LICENSED ACCOUNTANTS	70.00	25.00 per employee
(59)	BOOKS AND/OR STATIONERY, RETAIL	100.00	0.125% stock
	Plus additional services:		
	a. Printing, linotype, bookbinding, or ruling, multilithing.....	100.00	10.00 per employee
(60)	BOTTLERS OF SOFT DRINKS	70.00	
	Base charge, plus cumulative amounts per employee:		
	a. 1-50 employees		4.00 per employee
	b. 51-200 employees		3.00 per employee
	c. Over 201 employees		2.00 per employee
(61)	BROKERS: (Base charge is per broker, unless otherwise specified.)		
	a. Auto broker (Any person not licensed as a new or used car or truck dealer offering for sale more than 2 cars per year):		
	1. Where principal business, each location, <u>per broker</u>	100.00	18.00 per employee
	2. When operated in connection with another business, <u>per broker</u>	50.00	18.00 per employee
	b. Bond, stock and securities brokers and/or salesmen, <u>per broker</u>	100.00	18.00 per employee
	c. Cotton broker, <u>per broker</u>	100.00	18.00 per employee
	d. Food broker, <u>per broker</u>	100.00	18.00 per salesman
			
			10.00 per employee
	e. Brokers not otherwise classified herein, <u>per broker</u>	100.00	18.00 per employee
	All brokers maintaining an inventory shall also be liable for an <u>inventory tax</u> in addition to above fees		plus 0.125% stock (if applicable)
(62)	BUILDING ERECTION SERVICE (Each person engaged in the business of providing building erection services in the construction, alteration or repair of buildings, towers, tanks, bridges, viaducts, roadways and all other structures, including, but not limited to metal, concrete, and other forms of construction).....	135.00	10.00 per employee
(63)	BUILDING AND PLUMBING MATERIALS, BRICK AND TILE SALES	100.00	0.125% stock
	Plus additional services:		
	a. Manufacturers	70.00	10.00 per employee
	b. Printers, linotype, bookbinding	100.00	10.00 per employee
	c. Furniture and appliance dealer, new	70.00	
	d. Repair	50.00	10.00 per employee
	e. Heavy equipment rental.....	135.00	
(64)	BUS COMPANY	135.00	3.00 bus
	The variable charge applies to all buses operated within city limits regardless if the buses are owned or leased by the company.		

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(65) BUSINESS OR COMMERCIAL PROPERTY, INCLUDING HOUSES AND HOUSING UNITS, RENTAL OF (Each person owning property and engaged in the rental or lease of commercial business property and housing units):		
a. Each 1,000 square feet, or any part thereof, available for rent or lease of commercial and office space		2.50 per 1000 sq. ft.
b. Each unit available for rent or lease as residential	25.00	plus 1.00 per unit
c. Each 1,000 square feet or any part thereof available for rent or lease of warehouse or industrial space.....		1.00 per 1,000 sq. feet
1. Each 1,000 square feet or any part thereof avail able for the parking of vehicles.....		1.00 per 1,000 sq. feet
d. Where there is sufficient evidence to prove that the available space for rent or lease has been un-rented or un-leased for the entire previous calendar year, payment shall be made on the basis of \$0.50 per 1,000 square feet.		
e. In no instance shall the minimum annual tax be less than \$25.00		
<i>Exclusion:</i>		
a. That portion of the building occupied by the owner.		
(66) BUSINESS MACHINES, DATA PROCESSING AND OFFICE MACHINES, PHOTOCOPYING EQUIPMENT SALES AND SERVICE:		
a. The unit retail list price of which does not exceed \$1,000	170.00	
1. Each salesperson and/or marketing representative, additional		18.00 per salesman/marketing rep.
2. Each repairman and/or installation and maintenance technician, additional		7.00 per repairman, technician
b. The unit retail list price of which exceeds \$1,000.00 or having the capability to store files for subsequent automatic retrieval	235.00	
1. Each salesman, field systems or marketing representative, additional		25.00 per salesman, etc.
2. Each repairman and/or installation and maintenance technician, additional		10.00 per technician/repairman
c. Capable of being programmed by the user (computer), or identified in subparagraph b. of the paragraph above and having a retail list price between \$25,000 and \$100,000.....	305.00	
1. Each salesman, systems analyst, systems engineer or marketing representative, additional		30.00 per salesman/marketing rep., Systems analyst, or systems engineer
2. Each programmer, additional		20.00 each programmer
3. Each repairman, and/or installation and maintenance technician, additional		15.00 each repair/install/main.
d. Having a retail list price in excess of \$100,000	405.00	
1. Each salesman, systems engineer or marketing representative, additional		30.00 per salesman, marketing rep. systems analyst or systems engineer
2. Each programmer, additional		20.00 per programmer
3. Each repairman, and/or installation and maintenance technician, additional		15.00 each repairman/Installation or maintenance technician
e. Rental:		
1. Including calculators, cash registers, typewriters, office machines and photocopying equipment where no unit rented exceeds \$2,500 in value.....	70.00	10.00 per service employee
2. Office machines, computers, other data processing equipment and photocopying equipment, where the unit exceeds \$2,500 in value	135.00	18.00 per service employee

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	f. Stock, or supplies	100.00	plus 0.125% stock
	g. Secondhand machines	50.00	10.00 per employee
	h. Plus business schools, private	135.00	10.00 per employee
(67)	BUSINESS SCHOOLS, PRIVATE.	135.00	10.00 per employee
	a. Plus recreation room or parlor	135.00	
(68)	BUTANE GAS DISTRIBUTORS	100.00	10.00 per employee
(69)	BUYERS CLUBS	100.00	\$1.00 per membership or 0.125% stock, whichever is greater
			
			
	C		
(70)	CABINETMAKER AND CARPENTER SHOPS	100.00	10.00 per employee
(71)	CANDY, RETAIL SHOP	100.00	0.125% stock
(72)	CARPET, DRAPERY, RUG, MATTRESS CLEANING	75.00	10.00 per employee
(73)	Carpet Dealers		
	a. Sales	100.00	plus 0.125% stock
	b. Installation	50.00	plus \$10.00 per employee
(74)	CATERING SERVICE	70.00	18.00 per vehicle
	Plus additional services:		
	a. Restaurant.....	50.00	10.00 per employee
(75)	CHECK CASHING SERVICE (includes payday advance companies).....	100.00	plus 15.00 per employee
(76)	CHEMICAL AGENTS OR SALESMEN, each.....	100.00	plus 0.125% stock
(77)	CLOTHING, RETAIL	100.00	plus 0.125% stock
	Plus additional services:		
	a. Fur storage	135.00	
	b. Dry cleaning service	50.00	10.00 per employee
	c. Shoe cleaning/repair.....	50.00	
	d. Seamstress.....	50.00	each
(78)	CLUBS:		
	a. Private	300.00	10.00 per employee
	b. Social.....	205.00	10.00 per employee
(79)	COLD STORAGE PLANT	100.00	10.00 per employee
	Plus additional services:		
	a. Locker rental.....	18.00	
(80)	COLLECTING AGENCY	100.00	10.00 employee
	Plus additional services:		
	a. Wrecker service.....	50.00	plus 18.00 per wrecker
(81)	COMMERCIAL ARTIST (Any person who paints portraits or scenery, sketches or draws cartoons or the like for profit).	70.00	10.00 per employee

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(82)	COMPUTER GAME DESIGN AND DEVELOPMENT	100.00	
	Plus Additional Services:		
	a. Game design and development		25.00 per programmer
			15.00 per technician
	b. Design and Development (Non Game Related)		25.00 per programmer
			15.00 per technician
	c. Website Design & Development		15.00 per employee
(83)	COMPUTER HARDWARE SALES, NEW OR USED	125.00	plus 0.125% stock
(84)	COMPUTER SERVICES	50.00	15.00 per employee
	Plus additional services:		
	a. Computer graphics	50.00	15.00 per employee
	b. Service/repair	50.00	15.00 per employee
	c. Software and services	50.00	15.00 per employee
	d. Computer training specialist	75.00	15.00 per employee
	e. Networking/interconnecting computing resources	100.00	15.00 per employee
(85)	CONCRETE, READY-MIX: Sewer pipe, lime, chert, crushed rock, asphalt, delivered to the job	135.00	35.00 per vehicle
(86)	CONFECTIONERY STORE (A place exclusively devoted to the purpose of selling candies, gum, cakes, ice cream and/or soft drinks; this classification shall not include the manufacturing or the making thereof)	40.00	
(87)	CONTRACTORS:		
	a. General building (any person who engages in the business of supervising construction, alteration, or repairs of buildings and who has the general direction and control over tradesmen and/or subcontractors, shall be classified as a "general building contractor"):		
	1. Class 1 - Remodeling only, building permit from 0 to \$25,000, per year or any portion thereof, and all subcontractors	100.00	10.00 per employee
	2. Class 2- Any contractor obtaining a building permit from 0 to \$150,000, per year or any portion thereof	150.00	10.00 per employee
	3. Class 3 - Any contractor obtaining a building permit in excess of \$150,000 but less than \$500,000, per year or any portion thereof	250.00	10.00 per employee
	4. Class 4 - Permit > \$500,000 but less than \$1,000,000.00	400.00	10.00 per employee
	Any contractor obtaining a building permit greater than \$500,000 but less than \$1,000,000 per year or any portion thereof.		
	5. Class 5 - Permit > than \$1,000,000		
	Any contractor obtaining a building or construction permit in excess of \$1,000,000	800.00	10.00 per employee
(88)	CONTRACTORS, ASPHALT PAVING	135.00	10.00 per employee
(89)	CONTRACTORS, HOUSE WRECKERS AND MOVERS	100.00	10.00 per employee
(90)	CONTRACTORS, ROAD	270.00	
	Base charge, plus cumulative amounts per employee:		
	a. 1-50		4.00 each
	b. 51- or over		3.00 each
(91)	CONTRACTORS, ROOFING OR PAINTING	100.00	10.00 per employee

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(92)	CONVENIENCE MARTS.....	305.00	
	Plus additional services:		
	a. Gas.....		10.00 per hose
	b. Restaurant.....		50.00
	c. Video rental.....		50.00
	d. Ride, coin operated.....		5.00 each
(93)	COSMETICS, RETAIL.....	50.00	18.000 per salesperson plus 0.125% stock
(94)	COURIER SERVICES:		
	a. 1/2 ton up to 1 ton truck.....		18.00 each
	b. Over 1 ton and up to 2 1/2ton truck.....		35.00 each
	c. Over 2 1/2 ton truck.....		70.00 each
	Minimum 35.00		
(95)	COUPONS, CARD, CHECK ORDERS AND/OR OTHER TRADE STIMULATORS, DISTRIBUTORS	135.00	
(96)	CRAFTS:		
	a. Full-time business outside the home.....	50.00	
	b. Home-based	40.00	
	c. Part-time	25.00	
(97)	CREDIT CARD, PROCESSING AND OBTAINING	70.00	10.00 per employee
(98)	CREDIT RATING AGENCY OR BUREAU	190.00	10.00 per employee
D			
(99)	DAIRIES/MILK DISTRIBUTORS	100.00	plus 0.125% stock
(100)	DANCING SCHOOL.....	70.00	10.00 per employee
(101)	DATA PROCESSING SERVICE (Any person involved in sales of automatic data processing services including software development (systems analysis and programming), machine processing of client data, and consultant services)	235.00	
	a. Each client contact, marketing and systems analyst employee, additional		30.00 per employee
	b. Each programmer, additional		20.00 per programmer
	c. Each machine operator, additional		10.00 per machine operator
(102)	DATA PROCESSING SERVICE, HOME BASED.....	135.00	
(103)	DATA PROCESSING SERVICE, PART-TIME	135.00	
(104)	DATING SERVICES.....	75.00	
(105)	DENTAL LABORATORIES.....	100.00	10.00 per employee plus 0.125% stock if applicable
(106)	DEPARTMENT, DISCOUNT AND VARIETY STORES.....	100.00	0.125% stock
(107)	DEPARTMENT STORE, MAJOR CHAIN, sells a wide variety of goods and services	100.00	0.125% stock
	Plus additional services:		
	a. Optical	100.00	
	b. Restaurant.....	50.00	

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c.	Pharmacy	100.00	0.125% stock
d.	Beauty salon	40.00	plus 10.00 per beauty operator and 18.00 per manicurist
e.	Training class	100.00	
f.	Florist	70.00	
g.	Shrubbery, potted plants	100.00	
h.	Video sales	70.00	
i.	Recreation room	135.00	
j.	Gun dealer	100.00	
k.	Service technician (on-call)		18.00 each service technician
(108)	DIAPER SERVICE (includes pickup and delivery)	70.00	10.00 per employee 18.00 per vehicle
(109)	DIRECTORIES, printing and distribution	205.00	10.00 per employee
(110)	DRAFTSMEN AND/OR DESIGNERS	70.00	18.00 per employee
(111)	DRESSMAKER/SEAMSTRESS	50.00	10.00 per employee
(112)	DRIVING-SCHOOL	50.00	10.00 per employee
(113)	DRY CLEANING AND PRESSING ESTABLISHMENTS, restricting their services to dry cleaning or pressing	100.00	10.00 per employee
E			
(114)	ELECTRICAL CONTRACTOR	100.00	10.00 per employee plus 0.125% stock, if applicable
(115)	ELECTRIC REFRIGERATION REPAIRS	100.00	10.00 per employee plus 0.125% stock, if applicable
(116)	ELECTROLOGIST (Each person engaged in providing electrolysis (hair removal services)	70.00	
(117)	ELEVATORS (Each person selling or installing hydraulic, steam, electric, or hand power elevators or repairing same, as principal or agent)	205.00	10.00 per employee
(118)	EMPLOYMENT AGENCY	100.00	10.00 per employee
(119)	ENGRAVERS, LITHOGRAPHERS, MONOGRAMMERS, SILK SCREENING	100.00	18.00 per employee
(120)	ESCORT SERVICE, MOTOR VEHICLE	40.00	7.00 per vehicle over one
(121)	ESTATE SALES	70.00	18.00 per employee
(122)	EVENT PROMOTER	100.00	
(123)	EXTENDED HEALTH CARE FACILITY	135.00	2.00 per bed
(124)	EXTERMINATORS, PEST CONTROL	75.00	10.00 per employee
F			
(125)	FINANCE AGENCY OR DEPARTMENT	100.00	10.00 per employee
(126)	FINANCIAL CONSULTANT SERVICES	100.00	10.00 per employee

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(127)	FLEA MARKET:		
	a. Operator	50.00	
	b. Each booth or stall in which merchandise is displayed or sold..... (Operator is responsible for insuring payment of per-stall fees)	7.00 per booth or stall	
(128)	FLORISTS.....	100.00	plus 0.125% stock
(129)	FUNERAL DIRECTORS AND/OR UNDERTAKERS..... Plus additional services:	170.00	10.00 per employee
	a. Mortician	100.00	
(130)	FUR STORAGE, exclusive, or where operated in connection with other business.....	135.00	
(131)	FURNITURE AND APPLIANCE DEALER, NEW..... Plus additional services:	100.00	plus 0.125% stock
	a. Furniture and/or appliance repair	50.00	10.00 per employee
	b. Carpet, drapery, rug, mattress cleaning	50.00	10.00 per employee
	c. Service technician (on-call)		18.00 each
	d. Interior designers.....		100.00 each
(132)	FURNITURE DEALERS, SECONDHAND..... Plus additional services:	100.00	10.00 per employee
	a. Repair/refinishing/upholstery	50.00	10.00 per employee
(133)	FURNITURE REPAIRING AND UPHOLSTERING	50.00	10.00 per employee
G			
(134)	GASOLINE AND OIL DEALERS, WHOLESALE..... Plus additional services:	285.00	35.00 per truck
	a. Manufacturer's in-transit distribution center operations	135.00	
(135)	GIFT SHOP	100.00	plus 0.125% stock
	Plus additional services:		
	a. Rentals	50.00	
	b. Repair.....	50.00	
(136)	GLASS COMPANY, AUTO AND BUILDING MATERIAL..... Plus additional services:	100.00	plus 0.125% stock 10.00 per employee
	a. Repair	50.00	
	b. Service technicians (on-call).....		18.00 each technician
(137)	GOLF COURSE, MINIATURE..... Plus additional services:	70.00	10.00 per employee
	a. Driving range	100.00	
(138)	GOLF COURSE, PUBLIC:		
	a. 9-hole.....	85.00	
	b. 18-hole	135.00	
	Plus additional services:		
	c. Pro shop, retail	100.00	plus 0.125% stock
	d. Driving range	100.00	
	e. Golf professional	100.00	each professional
	f. Lesson/schooling.....	100.00	

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	g. Restaurant/snack bar	50.00	
(139)	GOLF DRIVING RANGE, EXCLUSIVE	100.00	
(140)	GROCERIES, RETAIL (Independently owned)	100.00	plus 0.125% stock
	Plus additional services:		
	a. Gas	10.00	per hose
	b. Video rentals.....	50.00	
	c. Restaurant/snack bar	50.00	
(141)	GROCERIES, WHOLESALE	100.00	plus 0.125% stock
(142)	GUN DEALERS	100.00	plus 0.125% stock
	H		
(143)	HARDWARE STORE	100.00	plus 0.125% stock
	Plus additional services:		
	a. Gun dealer.....	100.00	
(144)	HAULERS, DELIVERY COMPANIES, COMMERCIAL HAULERS:		
	a. 1/2 ton up to 1 ton truck, each.....	35.00	
	b. Over 1 ton and up to 2 1/2 ton truck, each	65.00	
	c. Over 2 1/2 ton truck, each	135.00	
(145)	HAZARDOUS COMMERCIAL OR MEDICAL DISPOSAL FACILITIES (per ton of waste disposed of during the calendar year).....	18.00	per ton/\$5,000.00 bond required
(146)	HEALTH SPA	135.00	10.00 per employee
(147)	HOBBY SHOP	100.00	plus 0.125% stock
	Plus additional services:		
	a. Repair	50.00	10.00 per technician
(148)	HEARING AID AGENCY	100.00	plus 0.125% stock
(149)	HORSE-DRAWN VEHICLES	100.00	10.00 per vehicle
(150)	HOSPITALS (FOR PROFIT)	135.00	10.00 per employee
(151)	HOUSEHOLD SUPPLIES	100.00	plus 0.125% stock
	I		
(152)	ICE DEALER, RETAIL, NO DELIVERY, operating from an established place of business	25.00	
(153)	ICE DEALER, RETAIL, sold exclusively from trucks, <u>each truck</u>	25.00	per truck
(154)	ICE CREAM MOBILE UNIT (<u>per vehicle</u>)	25.00	per vehicle
(155)	ICE CREAM/FROZEN YOGURT STORE	70.00	
	Plus additional services:		
	a. Carry-out.....	18.00	
	b. Drive-through.....	18.00	

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(156)	(HOME) INSPECTION SERVICES	50.00	10.00 per employee
(157)	(RESERVED)		
(158)	INSULATION, WATERPROOFING AND WEATHERPROOFING, each location	100.00	10.00 per employee 0.125% stock, if applicable
(159)	INTERIOR DECORATORS AND DESIGNERS.....	100.00	10.00 per employee
	Plus additional services:		
	a. Draperies/wall covering	50.00	
	b. Plant/floral arrangements	50.00	
(160)	INTERNET COMPANIES AND INTERNET SERVICE PROVIDERS	100.00	plus cumulative amounts
	Rate Schedule:		
	Number of Subscribers:		
	0-1,000	125.00	
	1,001 - 10,000	250.00	
	10,001 - 25,000	375.00	
	25,001 - 50,000	500.00	
	50,001 - 75,000	625.00	
	Each additional 25,000 or Fraction thereof	125.00	
(161)	INTERNET SALES	100.00	10.00 per employee 0.125% stock if applicable
(162)	INVENTORY SERVICE	70.00	10.00 per employee
(163)	INCOME TAX PREPARATION	75.00	25.00 per employee
J			
(164)	JANITOR SUPPLIES, WHOLESALE OR RETAIL.....	100.00	0.125% stock
(165)	JANITORIAL SERVICES.....	75.00	10.00 per employee
(166)	JEWELRY MANUFACTURERS	100.00	plus 0.125% stock
(167)	JEWELRY STORE	100.00	0.125% stock
	Plus additional services:		
	a. Repair	50.00	10.00 per employee
(168)	JUNK, WASTE MATERIAL (Hides, furs, wool, paper, rags, scrap iron, brass, rubber, copper, used building materials)	300.00	10.00 per employee
K			
(169)	KINDERGARTEN, NURSERY SCHOOL, DAYCARE AND BOARDING HOME:		
	a. Up to 50 children/persons.....	70.00	10.00 per employee
	b. Over 50 children/persons	135.00	10.00 per employee
L			
(170)	LABORATORIES, X-RAY, TESTING, ETC.	100.00	10.00 per employee
(171)	LANDSCAPING:		

*Annual Charge
Base and Variable*

	a. Landscaping	70.00	10.00 per employee
	b. Lawn care, maintenance, mowing	50.00	10.00 per employee
(172)	LAUNDRIES, LINEN, UNIFORMS AND TOWEL SUPPLY	70.00	10.00 per employee
(173)	LAUNDRIES AND DRY CLEANING ESTABLISHMENTS, SUBSTATIONS: Where no machinery is operated.....	50.00	
(174)	LAUNDROMAT	50.00	1.50 per machine
(175)	LEGAL SERVICES AGENCY	100.00	10.00 per employee
(176)	LIMOUSINE SERVICE	200.00	15.00 per employee
(177)	LIQUOR STORE (NON-ALCOHOL ITEMS).....	40.00	
(178)	LIVESTOCK MARKET SALES	205.00	18.00 per employee
(179)	LOANS, PERSONAL	100.00	10.00 per employee
(180)	LOANS, REAL ESTATE:		
	a. Loans, real estate	135.00	10.00 per employee
	b. Mortgage banking.....	135.00	10.00 per employee
(181)	LOCKSMITHS, SAFE AND VAULT SALES AND REPAIRS	100.00	plus 0.125% stock
(182)	LUMBER AGENTS	70.00	per agent

M

(183)	MACHINE SHOP:		
	a. Shop only, including, but not limited to, precision work to rebuild motors, make new parts, weld parts, press metal parts with hydraulic or mechanical presses and grind motor parts	70.00	10.00 per employee
	Plus additional services:		
	b. Sale of parts	100.00	plus 0.125% stock
(184)	MACHINERY DEALER:		
	Plus additional services:		
	a. Sales and service:		
	1. Light equipment, where no unit retail price exceeds \$20,000.....	100.00	plus 0.125% stock
	2. Heavy equipment, where unit price of equipment exceeds \$20,000	125.00	plus 0.125% stock
	3. Repair	50.00	
	b. Rental:		
	1. Light equipment, where unit retail price of equipment does not exceed \$20,000.....	135.00	
	2. Heavy equipment, where unit price of equipment exceeds \$20,000	205.00	
	3. Repair	50.00	
	c. Sale of used machinery	205.00	
	1. Repair	50.00	
	d. Sale of parts	100.00	plus 0.125% stock

		<i>Annual Charge Base and Variable</i>	
(185)	MAIDS, HOUSEKEEPING AND CLEANING SERVICES.....	40.00	10.00 per employee
(186)	MAIL SUBSTATIONS.....	50.00	
	Plus additional services:		
	a. Telecommunications services	50.00	
(187)	MANICURIST, each	40.00	
(188)	MANUFACTURERS.....	70.00	
	All types of manufacture including, but not limited to, baskets, blinds or shades, cooperage, ice, jewelry, lumber, potato chips, candy, canning factories, chemicals, cosmetics, sawmills, etc. Each location requires a separate license.		
	Base charge, plus cumulative amounts per employee:		
	a. 1-50 employees.....	4.00 each	
	b. Over 51	3.00 each	
(189)	MANUFACTURER'S AGENT, each	100.00	plus 0.125% stock
(190)	MARKETING (including but not limited to direct mail & internet)	100.00	15.00 per employee
(191)	MARKET RESEARCH.....	100.00	15.00 per employee
(192)	MANUFACTURER'S IN-TRANSIT DISTRIBUTION CENTER OPERATION		
	A facility which operates as a separate entity, or in connection with, or as an extension of a manufacturing firm, in which at least 66 2/3% of the products are distributed outside the state, shall be taxed on the inventory of goods and products distributed in the state	100.00	plus 0.125% of the average annual dollar inventory
(193)	MASSAGES AND BATHS – ISSUE FOR ½ YEAR EACH TIME (Requires State Re-certification every six months-Issue 1/2 year only each time)	100.00	34.00 per employee
	Plus additional services:		
	a. School, private		
	1. Under 50 pupils	100.00	18.00 per employee
	2. Over 50 pupils	135.00	18.00 per employee
(194)	MEATS, PACKINGHOUSE COMPANIES.....	70.00	
	Base charge plus cumulative amounts per employee:		
	a. 1-50 employees.....	4.00 each	
	b. 51 employees or more.....	3.00 each	
(195)	MEATS, RETAIL, where principal stock	100.00	plus 0.125% stock
(196)	MEATS, WHOLESALE DEALERS in green meats and/or butchering cattle, hogs, or other animals and offering same for sale	100.00	10.00 per employee
(197)	MEDICAL CONSULTING SERVICE Each person, firm or corporation which charges to process claims, audit bills, make payments, audit inventories, counsel regarding billing procedures, or conduct medical specialist training courses in hospitals and clinics.....	100.00	10.00 per employee
(198)	METAL PROCESSORS (Each person engaged in the business of processing steel, iron and other metals for sale, including, but not limited to, smelting, welding, shaping and fabricating of metal products), employing:		

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	a. Up to 50 employees.....	135.00	10.00 per employee
	b. 51 or more employees.....	270.00	10.00 per employee
(199)	METAL, SHEET METAL AND TIN WORK	70.00	10.00 per employee
(200)	MICROFILMING SERVICE/PHOTO FINISHING:		
	a. Pick-up station (separate location)	50.00	10.00 per employee
	b. Processing plant (separate location)	50.00	10.00 per employee
(201)	MINNOW DEALER OR BAIT MARKETS (per year, or any part thereof)	50.00	
(202)	MOBILE CANTEEN (per vehicle per year or part thereof)	50.00	per vehicle
(203)	MOBILE COMMUNICATION SERVICES	70.00	plus cumulative amounts
	Rate Schedule:		
	Number of Subscribers:		
	0-1,000	170.00	
	1,001-10,000	340.00	
	10,001-25,000	675.00	
	25,001-50,000	1,015.00	
	50,001-75,000	1,350.00	
	Each additional 25,000 or fraction thereof.....	340.00	
(204)	MOBILE HOME PARKS:		
	a. Each location	100.00	
	b. Each mobile home space, additional		8.00 per space
(205)	MOBILE HOME SALES, RECREATIONAL VEHICLES, CAMPERS	100.00	plus 0.125% stock
			10.00 per employee
(206)	MOTELS, HOTELS, AND MOTOR LODGES	70.00	2.00 per room
	Plus additional services:		
	a. Laundry, dry cleaning	50.00	
	b. Restaurant	50.00	10.00 per employee
	c. Limousine rental	18.00	per vehicle
	d. Convention/meeting room rentals.....	70.00	
(207)	MOTION PICTURE SUPPLY AND/OR FILM EXCHANGE	70.00	10.00 per employee
(208)	MOTORCYCLE DEALERS	100.00	plus 0.125% stock
	Plus additional services:		
	a. Repair	50.00	10.00 per employee
(209)	MUSIC SUPPLIES (sheet music, records, musical instruments)	100.00	plus 0.125% stock
	a. Rentals	50.00	
(210)	MUSIC AND/OR SOUND CONTRACTOR	100.00	plus 10.00 per employee
	(Music video sounds, track tapes, disk jockeys for hire)		plus 0.125% stock
	Plus additional services:		
	a. Video productions	50.00	

N

*Annual Charge
Base and Variable*

(211)	NEWSPAPER PUBLISHERS	100.00	
	(Daily, weekly, or monthly publications accepting paid advertising)		
	Base charge, plus cumulative amounts per employee:		
	a. 1-50 employees	4.00 each	
	b. 51 or more employees	3.00 each	
	Publications sponsored by a public or private educational institution and not engaged in such business for profit are not subject to the tax levied by this section		
(212)	NEWSSTANDS, RETAIL	50.00	10.00 per employee
(213)	NURSERY, SHRUBBERY:		
	a. Nursery, shrubbery, plants, sales of	100.00	10.00 per employee
	b. Nursery, shrubbery, plants, leasing of	50.00	
	c. Nursery, shrubbery, plants, sales and leasing	135.00	
(214)	NURSING HOMES	70.00	1.50 per bed
(215)	NURSING SERVICES, IN-HOME	100.00	10.00 per employee
O			
(216)	OFFICE AND/OR AGENCY OPERATIONS. (Each person maintaining an office or agency with personnel (to include corporate branch, regional or division offices), where all other functions peculiar to the business may be affected outside the city, not to include office where business is located in city and licensed), cumulative amounts per group of employees:	Cumulative Amounts *see below	
	a. 1-5 employees	60.00	
	b. 6-10 employees	85.00	
	c. 11-25 employees	110.00	
	d. 26-50 employees	160.00	
	e. over 50 employees	210.00	
(217)	OPINION SURVEYS (Each person engaged in conducting opinion surveys or polls per year or any part thereof)	100.00	
(218)	OPTICAL MANUFACTURERS	100.00	plus 0.125% stock 80.00 per optician
P			
(219)	PAGER COMPANIES:		
	a. Sales	100.00	plus 0.125% stock
	b. Rental, lease	170.00	10.00 per employee
	c. Sales, rental, lease	125.00	plus 0.125% stock
(220)	PAINTERS, CURBSIDE ADDRESSES (not prorated or discounted)	25.00	per employee
(221)	PAPER COMPANIES	100.00	plus 0.125% stock
(222)	PARKING LOTS AND DECKS	15.00	2.00 per space
(223)	PAWNBROKERS (<i>not pro-rated</i>)	405.00	
	Plus additional services:		

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	a. Sale of precious metals	205.00	
	b. Sale of used wearing apparel.....	50.00	
(224)	PEDDLERS ON FOOT, CONFECTIONS AND KINDRED LINES, DRY GOODS AND MERCHANDISE (<i>not pro-rated</i>).....	50.00	per peddler
(225)	PERSONAL SHOPPING SERVICE.....	70.00	10.00 per employee
(226)	PETS, BOARDING	70.00	10.00 per employee
(227)	PET CARE, GROOMING AND BREEDING	70.00	10.00 per employee
(228)	PET SHOPS AND SALES	100.00	plus 0.125% stock
(229)	PHARMACY	100.00	plus 0.125% stock
(230)	PHOTO DEVELOPERS.....	50.00	10.00 per employee
(231)	PHOTOGRAPHERS AND/OR PORTRAIT PAINTERS:		
	a. Maintaining an established studio in the city	70.00	10.00 per employee
	b. Itinerant photographers not having a permanent, established place of business in the city, per year or any part thereof.....	135.00	
(232)	PLASTIC PRODUCTS.....	100.00	
	Plus additional services:		
	a. Fabricating, finishing, decorating.....	50.00	10.00 per employee
	b. Laminating.....	50.00	10.00 per employee
	c. Tubing.....	50.00	10.00 per employee
	d. Distributing	50.00	10.00 per employee
(233)	PLASTIC PRODUCTS - WHOLESALE MANUFACTURERS.....	100.00	plus 0.125% stock
(234)	PLUMBING AND GASFITTER CONTRACTOR	100.00	10.00 per employee plus 0.125% stock
(235)	PRECIOUS METAL DEALERS	70.00	per day or 205.00 for one year at the option of the purchaser
	This paragraph shall not apply if the person pays privilege license tax under another classification set out in this section, provided the tax is paid for the privilege of conducting a business, occupation or profession which routinely and customarily includes the buying of precious metals		
(236)	PREMIUM STAMP DISTRIBUTION	340.00	
(237)	PREMIUM STAMP REDEMPTION STORE	100.00	0.125% stock
(238)	PRINTING, LINOTYPE, BOOKBINDING OR RULING, MULTILITHING (Each person operating a job, printing office or linotype machine, with or without printing press)	100.00	10.00 per employee 0.125% stock, on supply
(239)	PRODUCE MARKET. Each operator of a farmer's market or produce market occupying:		
	a. Not more than 1 city lot (50 feet by 150 feet) or equivalent	25.00	
	b. Less than 1/8 of a city block, or equivalent.....	40.00	
	c. Less than 1/4 of a city block, or equivalent.....	50.00	
	d. Less than 1/2 of a city block, or equivalent.....	70.00	

*Annual Charge
Base and Variable*

e.	1/2 of a city block or more	135.00	
	*Each license will be issued for 1 year and will not be prorated.		
(240)	PRODUCE, RETAIL, each car or truck	35.00	per car/truck
(241)	PRODUCE, WHOLESALE	100.00	plus 0.125% stock
(242)	PROFESSIONS, including, but not limited to the following, per firm member, associate or staff professional	100.00	plus 17.50 per Paraprofessional employee
	a. Appraisers, including real estate		
	b. Accountants and auditors, licensed		
	c. Architect		
	d. Attorney		
	e. Chiropractor		
	f. Consultant (One who is hired to give professional advice or services in their area of expertise. A person who advertises himself or herself, as a consultant will be presumed to fall within this category.)		
	g. Dentists		
	h. Engineers		
	i. Geologists		
	j. Resident athletic professionals		
	k. Interior decorator		
	l. Landscape architect		
	m. Medical doctor (excludes interns and residents; includes any other physician who treats private patients)		
	n. Mortician		
	o. Optometrist		
	p. Optician		
	q. Psychologist		
	r. Veterinarian		
	s. Court reporter		
	t. Medical services without staff physicians		
	z. Professionals, licensed, not otherwise classified - each, except as otherwise herein provided		
(243)	PARAPROFESSIONALS (Each person engaged in or aiding in what is commonly known as paraprofessional career, including, but not limited to paralegal personnel, registered nurses, dental hygienists, bookkeepers, non-licensed accountants, laboratory, x-ray technologists, draftsmen, surveyors and real estate salesmen, and interior designers)	50.00	each
(244)	PUBLIC RELATIONS	100.00	18.00 per employee
(245)	PURCHASING AGENT(S).....	100.00	10.00 per employee
R			
(246)	RADIO BROADCAST STATIONS	205.00	10.00 per employee
(247)	REAL ESTATE. Only 1 base charge shall be due when a business entity engages in a combination of any two (2) or more of the following, provided all employees for all its activities are reported		
	a. Sales.....	100.00	18.00 per employee 25.00 per salesperson
	b. Services-Property management and/or rental.....	100.00	18.00 per employee 25.00 per salesperson

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Including:

- | | |
|--|--|
| 1. Each 1,000 square feet, or any part thereof, available for rent or lease of commercial and office space | 2.50 per 1,000 sq. feet
(35.00 minimum) |
| 2. Each unit available for rent or lease as residential, up to 100 units
each additional unit above 100 units
In the event an owner rents or leases 4 dwelling units or 2 or more houses, condominiums, at any time during the year, he would pay a \$35.00 minimum if he has only one single-family house or condominium and/or \$7.00 per multi-family house unit. | 3.50 per unit/first 100 units
2.00 per unit above 100 |
| 3. Each 1,000 square feet or any part thereof available for rent or lease or warehouse or industrial space..... | 1.00 per 1,000 sq. feet/\$18.00 minimum |
| a. Each 1,000 square feet or any part thereof available for the parking of vehicles..... | 1.00 per 1,000 sq. feet/ \$18.00 minimum |
| 4. Where there is sufficient evidence to prove that said available space for rent or lease has been un-rented or unleased for the entire previous calendar year, payment shall be made on the basis of \$1.00 per 1,000 square feet. | |
| 5. <u>In no instance shall the minimum annual tax be less than \$35.00.</u> | |

Exclusion:

- | | |
|---|---|
| a. That portion of the building occupied by the owner. | |
| c. Development | 100.00 10.00 per employee
25.00 per sales person |
| (248) RECORDING SERVICE..... | 50.00 10.00 per employee |
| (249) RECORDING STUDIO.....
(Including, but not limited to, Compact Discs, Digital Audio, and Tapes) | 100.00 10.00 per employee |
| (250) RECYCLING COMPANIES | 170.00 10.00 per employee |
| (251) RENTALS, per location. Each person engaged in the rental of the following, whether incidental to or connected with any other business or not: | |
| a. Clothing, including, but not limited to, tuxedos, costumes and wedding apparel | 70.00 |
| b. Household items, including but not limited to, dinner-ware, furniture, light lawn, garden and floor care equipment or tools, televisions, communications equipment, small business machines, hospital equipment, sporting and camping equipment and the like..... | 135.00 |
| c. Machinery, implements and heavy equipment not included in subparagraph b. of this paragraph. Such items as air compressors, front end loaders, back hoes, cranes, lifts or hoists, trenching machines, concrete mixers, pumps, forklifts, generators, scaffolding and the like | 205.00 |
| Plus additional services: | |
| 1. Trailer rentals..... | 50.00 plus 4.00 per trailer |
| 2. Mobile home and recreational vehicle | 50.00 plus 10.00 per employee |
| (252) REPAIR SHOPS/SERVICES..... | 100.00 10.00 per employee |

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(253)	RESTAURANTS, CAFETERIAS, CAFES, LUNCH STANDS, LUNCH COUNTERS, DRIVE-IN FOODS AND DRINK SERVICE	50.00	10.00 per employee
	Plus additional services:		
	a. Catering service.....	75.00	10.00 per employee 18.00 per vehicle
(254)	RUBBER STAMPS OR STENCIL DEALERS	100.00	plus 0.125% stock
	S		
(255)	SANDWICHES, MANUFACTURER AND/OR WHOLESALE	70.00	plus 18.00 per truck
(256)	SCHOOLS, PRIVATE:		
	a. Under 50 pupils	100.00	18.00 per employee
	b. Over 50 pupils	135.00	18.00 per employee
(257)	SCHOOLS, TUTORING SERVICE	100.00	15.00 per employee
(258)	SEASONAL VENDORS (Operative 3 months or less)	50.00	(operative 3 months or less)
	Includes, but not limited to, produce, woodcutters, Christmas tree sales, holiday merchants.		
(259)	SCREEN PRINTING	50.00	10.00 per employee
(260)	SECONDHAND WEARING APPAREL:		
	a. Secondhand apparel	60.00	
	b. Secondhand, used other	60.00	
	c. Secondhand apparel and used other	70.00	
(261)	SECRETARIAL SERVICES	50.00	10.00 per employee
(262)	(RESERVED)		
(263)	SEWER CLEANERS	100.00	10.00 per employee
(264)	SEWING MACHINE:		
	a. Sales	100.00	plus 0.125% stock
	b. Repair	50.00	
	c. Sales and repair	100.00	plus 0.125% stock
	SEXUALLY ORIENTED BUSINESSES.....	2,500.00	
(265)	SHOES, RETAIL	100.00	plus 0.125% stock
	Plus additional services:		
	a. Repair/cleaning.....	50.00	10.00 per employee
(266)	SPORTING GOODS COMPANIES	100.00	plus 0.125% stock
	Plus additional services:		
	a. Gun dealer.....	100.00	
	b. Repair, sports equipment	50.00	10.00 per employee
(267)	SKATEBOARDING AND/OR BIKING FACILITY	50.00	10.00 per employee
(268)	STONE AND MONUMENTS	100.00	10.00 per employee
(269)	STONE, SAND AND GRAVEL, MINING, SALE, DELIVERY.....	70.00	10.00 per employee 18.00 per vehicle

*Annual Charge
Base and Variable*

(270)	SUPERMARKET, MAJOR CHAIN.....	70.00	per register, plus 0.125% stock
(271)	SURVEYORS, self-employed, each owner, firm member or partner	100.00	18.00 per employee
T			
(272)	TAILOR, EXCLUSIVE	100.00	plus 0.125% stock
	Where stock of materials is carried, measurements taken and clothing made.		
(273)	TAILOR	50.00	10.00 per employee
	Where charge is made for clothing repairs or alterations		
(274)	TANNING SALON	100.00	10.00 per employee
(275)	TATTOO/PIERCING SERVICES.....	100.00	15.00 per employee
(276)	TAXICAB	100.00	10.00 per employee
(277)	TAXIDERMIST	70.00	10.00 per employee
(278)	TELEGRAPH COMPANIES	475.00	
(279)	TELEPHONE ANSWERING AND WAKE-UP SERVICE.....	50.00	10.00 per employee
(280)	TELEPHONE EQUIPMENT SALES, MOBILE OR CELLULAR:		
	a. Sales	100.00	plus 0.125% inventory
	b. Installation/repair/maintenance.....	70.00	10.00 per employee
(281)	TELEMARKETING, MAIL ORDER AGENT.....	70.00	10.00 per employee
(282)	TELECOMMUNICATIONS AGENT	100.00	15.00 per employee
	(Including, but not limited to, Prepaid phone service and general communications services)		
(283)	TELEVISION, RADIO, STEREO AND SOUND EQUIPMENT SALES	100.00	0.125% stock
	Plus additional services:		
	a. Repair (in-house)	50.00	10.00 per employee
			plus 0.125% stock
	b. Service technician (on-call (if same employee does both, count as technician)...		18.00 each
(284)	TELEVISION CABLE COMPANIES, SALES AND INSTALLATION.....	205.00	10.00 per employee
(285)	TELEVISION STATIONS	340.00	10.00 per employee
(286)	TELEVISION RADIO PRODUCTION SERVICES	155.00	10.00 per employee
(287)	THEATERS	70.00	2.00 per seat
	Plus additional services:		
	c. Confectionery sales.....	40.00	
	d. Amusement machines		5.00 per machine
(288)	THEATRICAL AGENT	70.00	
(289)	TRAILER RENTALS	40.00	4.00 per trailer

*Annual Charge
Base and Variable*

(290)	TRAVEL BUREAUS	70.00	18.00 per employee
(291)	TREE SERVICE OR PRUNING	75.00	10.00 per employee
(292)	TREE AND SOD FARMING	75.00	10.00 per employee
(293)	TRUCKS/VEHICLES, SALES FROM peddling food products, confections, tobacco and/or other merchandise (NOT PRO-RATED)	50.00	<u>per vehicle, per year</u> <u>or any part thereof</u>
U			
(294)	UPHOLSTERERS	50.00	10.00 per employee
	Plus additional services:		
a.	Draperies	50.00	
b.	Auto interior	50.00	
c.	Home furniture	50.00	
V			
(295)	VACUUM CLEANERS, DEALER	100.00	plus 0.125% stock
(296)	VENDING MACHINES (Maximum allowed by state)..... State law reference - Maximum fee on vending machines, A.C.A. § 26-77-301.	20.00	<i>Maximum allowed by State</i>
(297)	VIDEO RENTAL AND SALES:	75.00	
a.	Rentals	75.00	
b.	Sales plus varieties (Includes, but is not limited to, blank tapes, confectionery, miscellaneous electronic supplies, etc.)	100.00	plus 0.125% inventory
c.	If both Sales & Rentals Charge for Sales	100.00	plus 0.125% inventory
(298)	VIDEO PRODUCTIONS	50.00	10.00 per employee
W			
(299)	WAREHOUSE KEEPERS/MINI STORAGE, public warehouse, dry storage space rented, and storage of all kinds.	3.50	per sq. ft. for
	Minimum	75.00	
	Plus additional services:		
a.	Haulers, delivery companies, commercial haulers, garbage/trash		
1.	1/2 ton to 1-ton trucks	35.00	each
2.	1-ton to 2 1/2-ton trucks	65.00	each
3.	Over 2 1/2-ton trucks	135.00	each
(300)	(RESERVED)		
(301)	WELDING SHOP	50.00	10.00 per employee
(302)	WHOLESALE OR RETAIL INVENTORY OPERATIONS	100.00	plus 0.125% stock
	Plus additional services:		
a.	Rentals, including, but not limited to, household items, communications or small business machines, hospital equipment, sports equipment, etc.	135.00	
b.	Repair	50.00	
c.	Manufacturing	70.00	

*Annual Charge
Base and Variable*

	d.	Manufacturer's in-transit distribution center operation	135.00	
	e.	Gasoline and oil dealers, wholesale	285.00	plus 40.00 per truck
	f.	Photo developers	50.00	
	g.	Printing, linotype, bookbinding, multilithing	100.00	
	h.	Machine shop	100.00	
	i.	Service technician (on-call or in-house repair(if same employee does both, count as technician).....		18.00 per employee
	i.	Armature winding.....	100.00	
(303)		WIRED BACKGROUND MUSIC	50.00	10.00 per employee
(304)		WRECKER SERVICE.....	100.00	18.00 per wrecker
		Plus additional services:		
	a.	Automobile/truck repair.....	50.00	10.00 per employee
(305)		WORD PROCESSING SERVICES (Each person engaged in the preparation, processing, duplicating or mailing of letters and other related printed matters and printing and/or reproduction of items in connection with above)	50.00	10.00 per employee
(307)		Businesses not covered by present classifications may be charged a rate equal to a similar business license or a minimum of \$100.00 plus stock, if applicable, at the discretion of the city collector	100.00	15.00 per employee 0.125% of stock or inventory, If applicable

The term "Plus additional services" means that these amounts are added to the base amount for that business category.