

### LICENSE FEE SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS LESS THAN \$50,000

| <u>Gross Receipts* Range</u> | <u>License Fee</u> |
|------------------------------|--------------------|
| 0 - \$10,000.00              | 0                  |
| \$10,001.00 - \$25,000.00    | \$25.00            |
| \$25,001.00 - \$50,000.00    | \$50.00            |

Note: This fee schedule applies separately to each license classification

### LICENSE TAX SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS\* GREATER THAN \$50,000.00

| <u>License Classification</u>   | <u>Basis</u>   | <u>Rate Factor Per \$100.00</u> |
|---|----------------|---------------------------------|
| *Contractor – Resident & Non-Resident   | Gross Receipts | .0014                           |
| Business Service  | Gross Receipts | .0030                           |
| Direct Seller – Retail  | Gross Receipts | .0016                           |
| Direct Seller – Wholesale   | Gross Receipts | .0005                           |
| Personal Service  | Gross Receipts | .0030                           |
| Professional, Financial & Real Estate Services  | Gross Receipts | .0045                           |
| Repair Service  | Gross Receipts | .0030                           |
| Retail Merchants  | Gross Receipts | .0016                           |
| Wholesale Merchants & Peddler Wholesale   | Gross Receipts | .0005                           |
| *BPOL Required for <b>Non-Resident Contractors</b> with gross receipts of \$25,000.00 or more, the above license fee/tax schedule applies |                |                                 |

### FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

| <u>License Classification</u>   | <u>Flat Fee Amount</u> |
|---|------------------------|
| Manufacturer Distillers (other than beer and wine)  | \$300.00               |
| Winery License  | \$150.00               |
| Brewery and/or Bottler License (separate classifications)   | \$300.00               |
| ABC – Druggist  | \$10.00                |
| ABC - Retailers, Hotels, Restaurants, Clubs   | \$20.00                |
| ABC – licensed retailers not otherwise listed or within the enclosure of baseball parks or similar places | \$20.00                |
| Mixed Alcoholic Beverages, Restaurants:   |                        |
| • Seating capacity at tables for 50-100 persons   | \$200.00               |
| • Seating capacity at tables for 100-150 persons  | \$350.00               |
| • Seating capacity at tables for 150+ persons   | \$500.00               |
| • Private, non-profit club operating a restaurant located on premises of club serving mixed               | \$350.00               |
| ABC Permit for single event sales (ABC LICENSE REQUIRED)  | \$5.00                 |
| Itinerant Vendors, Merchants and Mechanics  | \$500.00               |
| Peddlers  | \$500.00               |
| Peddlers Defined License: for sale of edible supplies (perishable nature), Christmas trees & firewood     | \$25.00                |
| Photographers   | \$30.00                |
| Special Event License: per event or activity which lasts less than five days                              | \$50.00                |
| Vehicle Racing Tracks   | \$500.00               |
| Massage Parlors   | \$5,000.00             |
| Bondsmen (License from the Department of Criminal Justice Services Required)                              | \$100.00               |