

Gross Receipts/Purchases	Business License Fee
\$0 - \$50,000	\$35.00
greater than \$50,000 - \$100,000	\$50.00

If gross receipts/purchases are greater than \$100,000 the following schedule is utilized:

Classification Description	Rate (applied to all receipts)
Actuaries	0.0058
Advertising Agent	0.0036
Advertising Distributor	0.0036
Airplane/Helicopter Rental	0.003
All Other Financial Services	0.005
Amusement & Recreation	0.0036
Any Other Professional	0.0058
Architect	0.0058
Armored Car Serv.	0.003
Attorney	0.0058
Auctioneers	0.0036
Auto, Power Washing Etc.	0.003
Bakery	0.002
Barbers & Beauticians & Manicurists	0.0025
Billboard Rental	0.0036
Billiard Parlor	0.0036

Blacksmith	0.003
Bondsmen	0.0036
Book Publisher(>100m qual.tech.credit)	0.0005
Book Publishers	0.0016
Book Sales Agent	0.0036
Booking Agents	0.0036
Bowling Alley	0.0036
Business Research	0.0036
Buyer Of Precious Metals	-
Cable/Electric/Telephone Utility	0.005
Caterers	0.003
Chattel Mortgage Financing	0.0058
Child Care Center	0.003
City Directories	0.0036
Claims Adjusters	0.0036
Closed Circuit Tv	0.0036
Coin Operated Amusements	0.003
Coin Operated Retail	0.002
Collection Agency	0.0036
Commission Merchant	0.0036
Computer Service	0.003
Consultant	0.0036
Consultant (T C Qual)	0.0036
Consumer Finance Company	0.0058
Contractor	0.0016
Court Reporter	0.0036

CPA	0.0058
Dealers In Securities	0.005
Dentist	0.0058
Detective Agency	0.0036
Drafting	0.0036
Driving Range	0.0036
Employment Agency	0.0036
Engineer	0.0058
Engravers	0.0036
Exterminators	0.0025
Furnishing Music	0.003
Furniture Repair	0.003
Graphic Designer	0.0036
Hauling	0.003
Health Club	0.0025
Hospitals Nursing Homes	0.003
Hotel - Residential	0.003
Hotels Or Tourist Home	0.003
Installment Financing	0.0058
Interior Decorator	0.0036
Investment Counselor	0.005
Junk Dealer	0.002
Land Surveyor	0.0058
Landscape Architects/Designers	0.0036
Laundries Etc.	0.0025
Livestock Broker	0.0036

Loan Or Mortgage Company	0.0058
Loudspeakers	0.0036
Machine Shop	0.0025
Mailing Service	0.003
Manufacturers Agent	0.0036
Massage Therapist-Health Club-Spa	0.0025
Merchandise Broker	0.0036
Misc. Business/Personal Service	0.0036
Motion Picture Theatre	0.0036
Moves,packs,crates,ships or storage of chattels	0.003
Multiple Listing Serv	0.003
Office/House Janitorial Cleaning	0.003
Optician	0.002
Optometrist	0.0058
Outside Agents	0.003
Parcel Delivery	0.003
Parking Lot	0.003
Pawnbroker	0.0036
Pet Sitting	0.003
Photographer	0.003
Physical Therapist	0.0058
Physician	0.0058
Piano Tuner	0.0036
Picture Framing	0.003
Plumber	0.0016
Prep Of Lab Animals	0.0036

Prep Of Technical Manuals	0.003
Press Clipping Serv	0.003
Printer	0.002
Psychologist,Counselors,Social Workers	0.0058
Public Relation	0.0036
Real Estate	0.0058
Rental Of Storage Space	0.0025
Rental Or Leasing Tpp.	0.003
Repair	0.003
Reproduction Service	0.003
Research & Analytical Lab	0.0036
Research & Development (qual fed appropriations)	0.0003
Restaurant	0.002
Retail Merchant	0.002
School of Instruction	0.0036
Septic Tank Cleaning	0.003
Shoe Makers Repair	0.003
Sign Painter	0.003
Skating Rink	0.0036
Stockbroker	0.005
Swimming Pool Maintenance	0.003
Tabulation & Typing Service	0.003
Tailor	0.003
Tax Return Prep Bookkeeping	0.0036
Taxicab, Limousine, or Ambulance	0.001
Taxidermists	0.0036

Telephone Answering	0.003
Theatrical Performances	0.0036
Towing Motor Vehicles	0.003
Travel Agent/Tour Guide	0.003
Tree Surgeon	0.003
Truckers Agent	0.0036
Undertaker	0.003
Veterinarians	0.0058
Welding	0.003
Wholesale Merchant	0.0016
Yard & Garden Care & Mnt. Service	0.003

In addition to gross receipts tax, flat fees/ taxes are due for businesses with the classification descriptions listed below. Flat fees/ taxes are pro-ratable by quarter for the number of quarters and partial quarters left in the license year.

Class Description	Flat Fees/ Taxes
Beer Off	\$100.00
Beer On	\$100.00
Beer On & Off	\$200.00
Bottlers	\$50.00
Brewery	\$1000.00
Carnival	\$550.00
Circus	\$150.00
Coin Machine Operator	\$150.00
Dance Hall	\$50.00
Distillers License	\$500.00
Divination fortunetelling palmistry phrenology	\$1,000.00

Itinerant Merchant	\$125.00
Mixed Beverages (100-150)	\$350.00
Mixed Beverages (up to 100)	\$200.00
Mixed Beverages (over 150)	\$500.00
Mixed Beverages Private Nonprofit Club	\$350.00
Peddler	\$125.00
Peddler - Food Truck	\$125.00
Retail Druggist	\$10.00
Savings & Loans Assoc.	\$25.00
Seasonal Retail	\$150.00
Show & Sale	\$200.00
Show as inducement for sale MDSE	\$25.00
Side Show	\$25.00
State Credit Union	\$25.00
Telegraph Companies	\$100.00
Wholesale Beer	\$250.00
Wholesale Peddler	\$100.00
Wholesale Wine	\$50.00
Wine & Beer Off	\$150.00
Wine & Beer On	\$150.00
Wine & Beer On & Off	\$300.00
Winery	\$500.00