

BUSINESS LICENSE CATEGORIES AND APPLICATION FEES

APPLICATION FEE

The Application and Processing Fee for business licenses is \$61 for all classifications.

GROSS RECEIPTS TAX

In addition to the Application Fee, a Gross Receipts Tax is due according to the following classifications:

BUSINESS VEHICLE FEE

Vehicle Identification Tags are \$6.00 per vehicle.

Category A: \$.25 per \$1,000 of Gross Receipts (.00025 x gross receipts)

Category B: \$.50 per \$1,000 of Gross Receipts (.00050 x gross receipts)

Category C: \$.75 per \$1,000 of Gross Receipts (.00075 x gross receipts)

<p>CATEGORY A Wholesaling, Retailing, Private Utilities, Manufacturing</p>	<p>CATEGORY B Recreation, Entertainment, Rentals, Contractors, Services</p>	<p>CATEGORY C Professions</p>
<p>Agriculture - meat, produce grower Art Gallery Arts and Crafts Store Auto Parts Store Auto Sales - new and used Bakery/Novelty Food Store Balloon Decoration Band Instruments Beauty Supply Bicycle Shop Bridal Shop Cable TV Company Catering Truck - per vehicle Cell Phone and Accessories Store Coffee Shop Communications/Electronics Company Convenience Store Department Store Donut Shop Drug Store/Pharmacy Export/Import Fast Food Firearms - sales Florist – all Food Vendor - per vehicle Furniture/Appliance/Office - sales or rental Gas Station Grocery Store Hardware/Home Improvement Hot Dog Cart Ice Cream Truck - per vehicle Jewelry Store - sales and repair Liquor Store Manufacturer - per establishment Mobile Vendor - per individual Nursery/Garden Supply – retail Office Supply Peddler/Solicitor - per peddler Pet Store Retail – all Seasonal Sales Lot Secondhand Dealer Shoe Store – repair and sales Smoke Shop – tobacco sale Sporting Goods Telephone Company Thrift Store Vape Shop Vending Machine - per establishment Warehouse Wholesale – all</p>	<p>Advertising Service - handouts Ambulance Service Amusement Center - per ride/stand Animal / Pet Services Auctioneer Automotive Service Banquet / Dance Hall - public Bar Billiard Room/Pool Parlor Bowling Alley Business Support Services Car Wash / Detail Service Carnival Catering Cell Tower Check Cashing - per establishment Circus/Tent Show/Open-Air Show Cleaners/Professional Laundry Computer Service/Computer Software Service Consulting - all Contractor - all Counseling - nonmedical Day Care – Large Family - over 7 children Day Care Center Delivery/Transfer Service - per location Education – Facility Education – Instructor/Classes Employment Agency Entertainment - clown, performers Equipment Rental - Party/Commercial Escrow company Fitness / Athletics / Gyms Handyman Heavy Equipment Rental/Lease/Repairs/Sales Interior Design Janitorial/Building Maintenance - all Lawn / Garden Service Legal Services Massage Parlor - per establishment Massage Service - per individual Mortgage Office Moving and Storage - per vehicle Notary Service Pawn Broker Personal Care Services Pest Control Photography / Videography Postal Service Print Shop/Graphics/Screen Printing Private Nursing Property Developer</p>	<p>Property Management - real or commercial Publisher Recycling Rental Property – Commercial or Residential Resort/Country Club/Golf Course Rest Home Restaurant - alcohol//no alcohol/entertainment RV Park Security Service Service - towing, etc. Storage Facility Street Sweeping - per service operation Swap Meet/Flea Markets, etc. Swimming Pool and Spa Service Tanning Salon Theaters/Shows Threading Transportation/Truck Company Travel Agency Vehicle for Hire/Taxis/Limos/Buses/Ambulances Veterinarian - per establishment or hospital Watch and Clock Repair</p>
		<p>CATEGORY C Professions</p> <p>Accounting/Bookkeeping/Tax Service Attorney Barbershop/Beauty Parlor Barber/Cosmetologist - non-owner operator Barber/Beauty School Broker - all real estate/insurance Building - architect Engineer Medical/Dental - practice, clinic, laboratory Nail Care - manicurist Nurse – professional Real Estate/Insurance Agent</p>
		<p>EXEMPT Banks, 501 qualified</p> <p>Bank Daycare - Small Family – 6 or less children Group Home Residential Care Utilities (with franchise agreement) 501 Qualified, examples below Church Civic Organization Non Profit – any type Religious Services Youth Recreation</p>