AGENDA

Meeting Type:	S
Date.	03-04-1987
SUBJECT	Proposed Business Privilege License Tax

City of Charlotte, City Clerk's Office

CHARLOTTE

Mayor Harvey B Gantt | Mayor Pro Tem Al Rousso

Charlie S Dannelly | Cyndee Patterson
Gloria Fenning | Pamella G Patterson
Ann Hammond | Minette Conrad Trosch
Ron Leeper | Richard Vinroot
Roy Matthews | Velva W Woollen

Council Agenda

PUBLIC HEARING

Wednesday, March 4, 1987

4 00 p. m - Council Chambers, City Hall

ITEM NO.

1. Call meeting to order

2. Conduct a Public Hearing on a Proposed Business Privilege License Tax

   Minutes of the Finance and Long Range Funding Committee meeting of February 17, 1987 and other materials are attached.

   Attachment No. 1.

3. Adjournment.

Finance and Long Range Funding Committee

Executive Summary
February 17, 1987

The Finance and Long Range Funding Committee of the City of Charlotte, N.C. met in formal session on Tuesday, February 17, 1987, at 4 p.m. in the City Council Chambers with Chairperson Dannelly presiding and Committee members Trosch, Matthews, C. Patterson, and Ann Hammond in attendance. Staff in attendance were Tom Finnie, Henry Underhill, Greg Gaskins, and Robin Pennington.

I. Business Privilege License Tax

Mr. Dannelly welcomed those in attendance stating that after a presentation by Greg Gaskins of the City's Finance Department, anyone wishing to make comments to the Committee will be given an opportunity to do so.

Greg stated that his presentation today was also presented to the Chamber of Commerce in a meeting last week and at that time businesses represented were given an opportunity to put their comments in writing and copies of letters received have been provided to this committee. He further stated that in March of last year, City Council directed that a study of the Business Privilege License Tax System be conducted. Subsequently, Arthur Young was retained to assist in conducting this study. The background information in the study basically sets forth these factors: the law has not substantially changed since the 1940's; a number of the categories are regulated by the State and we have no control over changes that would impact those categories; there are approximately 200 separate business categories covered under this ordinance; currently of the general fund revenues, this tax comprises 1.6% ($2.2 million in 1985-86); this is administered by the County under contract with the City; we do not have a formal audit function even though informal provisions have been conducted by the County staff.

One of the first tasks that the study was directed to do was determine if the City was in general conformity to the BPLT practices of other competing cities in North Carolina and the Southeast. The results of a survey by Arthur Young concluded that in most of these other cities BPLT is viewed as a tax, most of the cities have updated their BPLT in the last six years, most of the cities have formal audit provisions, and the trend in the southeast is that the differentation in terms of size of businesses and amount of money which they paid under their licensing activity is based on gross receipts.

The study also involved meetings with various Charlotte businesses and some of the concerns expressed were· gross receipts being the basis for this differentation, the BPLT should only be designed to recover administration costs, the new structure should be revenue neutral, the BPLT could be a deterrent to other businesses locating in Charlotte if fee too high or considered highly unfair.

Several alternatives resulting from the study include· (1) charge to recover only cost of administration by the County (this would create a very large reduction in terms of what we currently charge in the tax); (2) flat charge per business or business category (it would be easy to administer but would not differentiate between large or small businesses within the same category, thus the fee would impact a small business more because the fee would make up a

larger percentage of the business' gross receipts and could be considered a regressive tax on small businesses); (3) charge based upon "headcount" of business (a "headcount" structure may not be reflective of the business activity carried on in the marketplace, would discriminate against laymen types of businesses, and is very seldom used in other cities in the survey); (4) charge based upon gross receipts (would tend to be reflective of the differences in size in terms of business activities; however, if it were totally uncapped it could be an extremely high tax for certain businesses).

The Arthur Young study determined that the most equitable method for determining the tax would be a miminum charge assessed equally to all businesses which would be something closely approximating recovering the current administrative charge based on what the County expends in terms of administering the tax, a variable charge above the minimum, and a reasonable cap. They justified this recommendation based upon (1) revenue potential for the City; (2) effectiveness of measuring size of business; (3) attractiveness of minimum charge minimizing the City's administration costs and a small business's license fee; maximum dollar cap minimizing a large business tax liability; and (4) consistency with practices across the southeast.

In order to implement the preferred structure, they recommended an interim structure be utilized to provide the necessary time for information gathering, revenue potential analysis, business impact analysis, and preferred structure rate design. In addition, they recommended a formal audit and compliance function be implemented for verification of information received, proper business classification, and prevention of potential instances of underreporting of income and non-registration of businesses.

The interim structure proposed would include three factors. A moderate increase in those categories that can be changed with knowledge of specific impacts on businesses; increasing State controlled categories to the State maximum where they are not already there; and requiring gross receipts data from all businesses. The real reason that an interim structure is needed is that adequate gross receipts is not available from affected businesses. The preferred structure cannot be created until this information can be gathered. With complete gross receipts information, a structure could be designed that would allow an exact impact analysis on each business.

Basically, the steps we are proposing to implement their recommendation would be that this year gross receipts would be required and State fees would be brought to State maximum and that would be the only impact in the initial year In the second year, we would bring that information to Council showing for each percentage increase what would be the impact in terms of total revenues and for each category of businesses what their tax would be computed at.

Mr. Finnie stated that he senses there is a great deal of concern that by providing gross receipt information, it opens the door for this becoming a major revenue source, going from something like 1.6% up to 12 to 18% as found in some of the cities in the survey. In addition, there is not a definition of gross receipts and there are some interesting questions about in each individual business what gross receipts means. The equity question has several

different variations, i.e. items being manufactured in Charlotte, shipped to another City for further manufacturing, shipped back to Charlotte for sale and the feeling that the item is being taxed three times, twice in one jurisdiction. Another major concern of businesses is that it is another form of income tax. Should it be based on something other than gross receipts--number of employees, size, etc. At the risk of greatly oversimplifying it, all those other questions are important if, in fact, it is a major source of revenue--if it's like the property tax and sales tax. My sense is that when it's down around 1-2-3-4% of the total City revenue, most of those other issues simply are not important because the vast majority of businesses are either small enough that it is a small amount of money or you're paying the cap and you don't have to report all your gross receipts. The intent of what this tax is going to become, he feels, is important to a lot of people. I feel the major issue is that it become equitable. We have three alternatives· (1) leave it as it is; (2) instruct staff to use our best professional judgment and lay out changes that would make it as equitable as we can given the fact that we don't actually have gross receipt information, put a cap on everything--it would be basically revenue neutral and would simply reduce some of the inequity that we know exists. The disadvantage is that it is our best judgment; it's not based on any real information, so I can't assure you it is equitable. More importantly, if you ever want to change it, we have absolutely no idea what the impact of the change will be because we don't know what the gross receipts are; and (3) adopt the Arthur Young recommendation to keep it revenue neutral the first year, using the first year to compile all the data on the gross receipts information and come back to Council the second year with better definitions and known impact. The downside of that is it does not reduce the concern that once this information is provided it can become the basis for a major revenue source for the City.

Committee Discussion:

In responding to Ms. Patterson's question about the cost for compiling this information from the County's perspective, Mr. Finnie stated that as long as it is based on gross receipts it would be a nominal cost.

Ms. Hammond asked if the survey of other cities is a valid comparison among cities as to the impact on businesses. Mr. Finnie stated that he doesn't feel it is. For example, in Virginia the combination of property tax, business tax, sales tax, gas tax, all those things together, are blended so that the business license tax is a larger source of revenue. In South Carolina, it has to be a major source because they don't have other kinds of revenues that we have in this State. In this State and in this jurisdiction, we have other sources of revenue which are far more productive. Mr. Gaskins stated that basically what the study was designed to do was to show, in terms of this tax and the particular mode of the tax, that something is done throughout the southeast and in North Carolina.

Ms. Trosch stated that we need revenues if we are going to be the kind of City that helps businesses flourish--it takes certain amenities, certain levels of services and we have had Federal cutbacks and we are being asked to build state roads. We don't want to make our businesses uncompetitive and at the same time we don't want to overburden the community with property taxes. I don't

want to make us an uncompetitive City, but part of our competition is the level of service we provide as a community, the amenities we provide, our transportation system--that makes us uncompetitive to have inferior levels there too, so we come back to what some other states had to do. We are looking for a source to make our community competitive in another way and I don't know now how to do that Mr. Finnie stated that he feels the force driving us all along has not been so much producing revenue as trying to give you some assurance that it is reasonably equitable and tell you the impact of whatever decisions you make.

Mr. Matthews asked if we have any kind of comparison between the tax source mixes of our city with other cities. Mr. Finnie stated that we are still working off the assumption that even with the changes being suggested, this is a revenue source of less than 2% to a City that is simply not a big enough revenue source to get into those kind of expensive analysis. If it's going to be 20% of your general fund, by all means I would suggest it become critical that you have that comfort level but at the 2% level it doesn't hardly seem worth the effort for that kind of analysis. Mr. Matthews stated he doesn't see us making this a major source of revenue and, therefore, the debate about gross receipts becomes less of a factor because the rate will be so small that it's not going to adversely affect businesses or make us uncompetitive.

Mr. Finnie stated that we would strongly recommend that a cap be included on everything. Once we know the gross receipts of a business the amount of the cap can be determined by category. As long as the General Assembly has a hand in this pie, he feels this will never become a major revenue source and a cap will reduce that kind of concern.

Ms. Hammond agreed that she doesn't ever see this becoming a major revenue source. She feels there are two sides of the equity question. one is equity among businesses and what they are paying right now and the second is equity as a share in the total revenue picture of the City. How far have we shifted this proportionate burden onto other forms of taxation by not updating this since the 30's and 40's? She has a continuing concern as we talk about gross receipts and the different impact it has on low volume high margin businesses versus those with high volume low margin. There are some things in the current tax structure that look like they were put there as far as caps to recognize those differences in how businesses operate. She wants to make sure when we go to this equity consideration among different businesses we also remember there are different characteristics of businesses such as retail businesses compared to manufacturing. We can't begin to deal with this until we do this analysis in the next year.

Mr. Finnie stated that's the catch 22--we can't do that until we get gross receipts and getting gross receipts causes a lot of concern.

Ms. Patterson stated she doesn't see this becoming a major revenue source because of the State cap, but the fact that in 1967 it was 3.3% of our general fund and it's now 1.6% it is certainly worth considering because obviously that change and shift has been absorbed in property tax at this point. We have a lot of revenue shortages in the City and while I'm not pushing for a big percentage it will probably have to stay in the 1-4% range.

Citizen Input:

Comments from business community:

Jim Cherry, Carolina Made, Inc. - He has no objection to an increase in the privilege tax but he is opposed to it being based on gross sales but would be agreeable to a reasonable cap under any other forumla.

Sadler Barnhardt, Barnhardt Manufacturing - He would feel more comfortable if more sound definitions would be given to what is being proposed. A number of approaches are being discussed and he really has no idea how his company would be impacted.

Don Harrow, Charlotte Chamber of Commerce - He thanked the City for sharing this information with the Chamber last week. He questioned using gross receipts as a basis if this tax is not being looked at as a major revenue source. If you don't go to gross receipts then you add no collection cost to the City or to the businesses and you avoid the perception of a gross income tax and I think that is really what a number of businesses and the Chamber are concerned about and what that perception is to the business quadrant. If it's a trend in the southeast for cities going to gross receipts then maybe we could benefit by going against the trend because that would be in our favor from a business quadrant point of view. You avoid the problem of confidentiality and the whole question of the definition of gross receipts and where those sales take place. You avoid the whole issue of legality of gross receipts in North Carolina. It seems to me by focusing on a gross receipts structure you have a whole series of questions where to maintain some sort of fixed fee system you avoid all of those problems. Businesses, I think, are asking for predictability and in knowing the fixed fee provides that. He feels no matter what system we go to there will always be some built-in inequities. The Chamber feels that because there has not been a change since 1940, we would not be opposed to some increase but would hope it would not be a substantial increase.

Dewey Olson, IBM - It seems to me that if you base this tax on gross receipts without some kind of a cap and definition, you have created a City worker income tax which seems to be the most inequitable thing of all. The gross receipts issue is more difficult, I believe, than you might think when you look at some manufacturing outfits.

Committee Action:

Ms. Trosch made a motion that Committee recommend to Council that a public hearing be scheduled on March 4, at 4 p.m., involving the full Council, on the recommendation of Arthur Young for the interim structure process which is the gathering of information the first year and the second step that one year from now Council would make a decision based on that information. The Finance Committee will make a final recommendation for Council's consideration at the end of the March 4 public hearing. Motion was seconded by Ms. Hammond and unanimously passed.

Meeting Adjoured: 6:25 p.m.

Administrative Secretary

Length of Meeting: 2 hrs. 25 min.

Business Privilege License Tax

The County Tax Office has for a number of years, as a part of its job in administering the Business Privilege License Tax (BPLT) for the City, routinely suggested changes that needed to be made to conform our ordinance to State law changes. In 1986 the County suggested not only these changes, but further changes to the entire BPLT structure. These structural changes were presented to the Finance Committee and later to the full Council. When it became apparent that the effects of these changes on individual businesses could not be calculated accurately, these changes were not implemented by Council. Council was however, concerned that changes were in order and directed that the BPLT structure be studied for consideration in 1987.

After the Finance Department's initial review of this subject, staff determined that it would be beneficial to have a consultant to provide an objective review of this area. Arthur Young was employed to review the structure and to conduct a survey of other cities in North Carolina and the Southeast. Arthur Young began working with the Finance Department in September of 1986 and finished their report in January of 1987. The timing of this work was delayed by repeated attempts to get gross receipts information from the State and from other sources. These attempts proved to be largely unsuccessful. It is for that reason that the Arthur Young Report suggests a two year approach to this problem. In year one the necessary information is requested and in year two the new program is implemented.

On February 11, 1987, the Arthur Young proposal was presented to business representatives selected by the Chamber of Commerce. Their comments were similar to those already expressed to Council and those reflected in the Arthur Young Report. In addition, they submitted letters of concern to the Finance Committee. These concerns focus largely on the gross receipts method of measuring business activity for the imposition of the BPLT. The tendency is for businesses to focus on this as a gross receipts tax, rather than viewing gross receipts as a measure of the business activity within the City.

On February 17, 1987, the Finance Committee had a meeting to discuss the Business Privilege License Tax. At this meeting Finance staff presented the results of the Arthur Young study and certain aspects of business community concerns. The basic conclusion of the Arthur Young Study is that "gross receipts" is the best method to differentiate among businesses according to their level of business activity. The report also points out that currently the City does not have sufficient gross receipts data to properly determine the most equitable BPLT structure.

The Arthur Young Study suggests a two step approach to handle this lack of gross receipts data. In year one, the City would make certain changes to the ordinance to insure the reporting of gross receipts data, and in year two, this data would be used to create a more equitable BPLT structure. This structure would have a minimum charge based roughly on recovering administrative costs which all businesses would pay. There would be a variable range based on gross receipts and a maximum dollar cap set for each classification of business. The reasons for the maximum cap are to retain the character of this tax as a license type of tax, to avoid excessive taxes for any one business and to increase acceptance of this tax by businesses.

The Finance Committee discussed the study and various business concerns at some length. There was a general consensus that this would not be a major revenue source. This was one of the primary business concerns. The Committee also discussed methods to achieve equity and specific equity issues, such as the impact of a gross receipts method as the measure of business activity if the business is a high volume low margin operator. The Committee also wanted to know if the gross receipts rates could be varied by business category to recognize the different characteristics of business. This is another method to help achieve relative equity. Staff committed to address these concerns in the proposed structure.

After these discussions, a motion was passed which adopted the Arthur Young two step proposal, with slight modifications, for purposes of consideration at the Public Hearing to be conducted March 4, 1987 at 4 P.M. Under this proposal, in year one, the only actual increase would be to bring all State controlled categories not at the State cap up to that cap. Also, gross receipts data would be required of all businesses. The City Attorney would provide a definition of gross receipts and he has determined this material would be exempted from the State public records law. This motion also deleted a provision for automatic increases of this tax and implementation of formal audit processes.

In year two the data collected would be used to build a series of models based on the Arthur Young preferred structure. These would then be submitted to Council for their consideration as to features of equity and revenue potential. It is anticipated that gross receipts definitional questions would be worked out over this year. Also, additional business input about specific equity problems and solutions could be solicited.

MEMORANDUM

February 27, 1987

TO: Tom Finnie
Deputy City Manager

FROM: Henry Underhill
City Attorney

RE: Business Privilege License Tax

You have requested that we develop a definition of "gross receipts" for review and consideration by the City Council in connection with its pending study of the City's business privilege license tax scheme. After reviewing a number of definitions from other municipalities that levy privilege license taxes on the basis of gross receipts, I suggest that the following definition, patterned after the Richmond, Virginia and Norfolk, Virginia ordinances be used:

> "§ 13-____ Gross Receipts. The term "gross receipts", as used in this chapter, shall mean all earnings, receipts, fees, commissions, brokerage charges, rentals and income whatsoever arising from or growing out of the conduct of the business, occupation or profession licensed under this chapter, during the license tax year immediately preceding the license tax year for which the tax is being computed, without any deduction whatsoever, unless otherwise expressly provided."

I also understand that there has been some concern expressed with respect to the confidentiality of gross receipts information that a business will be required to provide under the proposed revision of the Business Privilege License Tax Ordinance. In my opinion, G. S. 105-259 prohibits the disclosure by local tax officials of income or other information from which the amount of income may be determined, deduced or estimated, to any person, firm or corporation not otherwise entitled to such information. This statute further provides that such income information is exempted from the North Carolina Public Records law. Accordingly, I suggest that the following provision be added to the Business Privilege License Tax Ordinance:

> "§ 13-____ Confidentiality of Information. All information regarding gross receipts or other income furnished or secured under the authority of this chapter shall be kept in strict confidence by the Tax Collection's Office, its officials and employees; shall not be subject to public inspection, and

shall be utilized solely by the Tax Collection's Office, its officials and employees for administering the provisions of this chapter."

Please let me know if anything further is required.

HWUjr/jh

Finance and Long Range Funding Committee

Tuesday, February 17, 1987

4:00 P.M.

Committee Members: Charlie Dannelly, Chairperson
Minette Trosch, Vice-Chairperson
Roy Matthews
Cyndee Patterson
Ann Hammond

Staff Resource: Tom Finnie
Deputy City Manager

The attached Schedule of Proposed Business License Fees has been prepared for your consideration as an interim structure for license fees. The schedule implements three factors proposed by the Arthur Young Study of the business privilege license tax:

1. License fees based on gross receipts have not been changed.

2. License fees controlled by North Carolina State law have been increased to the maximum allowed by the State. The additional revenue generated by this increase would be $7,452.00.

3. We are recommending no changes in the City controlled categories but for illustration purposes, the attached information shows by category the impact of a 30% increase in flat fees.

   The Arthur Young Study suggested an increase in this category of between 10% and 405. For your comparison:

   A 10% increase in this category would generate $57,052 in additional revenue.

   A 20% increase would generate an additional $114,103 in revenue.

   The 30% increase used as a database for the attached schedule would generate an additional $171,155 in revenue.

   A 33% increase would generate an additional $190,153 in revenue.

   A 40% increase in this category would generate an additional $228,206 in revenue.

SCHEDULE OF PROPOSED INCREASES IN BUSINESS LICENSES

CLASS	TYPE OF BUSINESS	PRESENT LICENSE FEE	PROPOSED LICENSE FEE	INCREASE
(101)	*ABATTOIR or slaughterhouse	150.00	195.00	45.00
(102)	ASBESTOS MANUFACTURER	150.00	195.00	45.00
(103)	ADVERTISING			
	(a) Outdoor advertising	75.00	100.00 St. Max.	25.00
	(b) Advertising agency	37.50	48.75	11.25
(104)	AGENTS, MANUFACTURER'S AGENT, MANUFACTURER'S REPRESENTATIVE AND/OR SALES OFFICE			
	(a) Not specifically taxed herein	37.50	48.75	11.25
	(b) Travel agents or agency	37.50	48.75	11.25
(105)	AGRICULTURAL MACHINERY			
	Mfgrs. or distributors	300.00	390.00	90.00
(106)	AIR CONDITIONING CONTRACTORS (See Heating Contractor, Class 224)			
	Doing other sheet metal work	75.00	97.50	22.50
(107)	ALL BUSINESSES, TRADES, PROFESSIONS, GAME DEVICE of other undertaking, prosecuted for profit or gain, not taxed herein:			
	(a) On gross sales up to $5,000	15.00	No Change Gross Receipts	
	(b) Each additional $1,000 in excess of $5,000	.60		
	(c) Per day	4.50	5.85	1.35
(108)	ANTIQUE FURNITURE AND ORIENTAL GOODS			
	(a) Gross sales up to $15,000	37.50	No Change Gross Receipts	
	(b) Each additional $1,000 in excess of $15,000	.60	No Change Gross Receipts	

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(109)	ARMATURE WINDER AND BRAZERS One helper or more	75.00	97.50	22.50
(110)	AUTO BODY, TRUCK AND WAGON BUILDERS	75.00	97.50	22.50
(111)	AUTO AND/OR TRUCK RENTAL AND/OR LEASF Every person engaged in the renting or leasing of autos or trucks shall be charged for license according to the number of vehicles per location:			
	(a) Not more than 10 vehicles	37.50	48.75	11.25
	(b) 11 to 25 vehicles	50.00	65.00	15.00
	(c) 26 to 50 vehicles	75.00	97.50	22.50
	(d) 51 to 100 vehicles	100.00	130.00	30.00
	(e) 101 or more vehicles	150.00	195.00	45.00
(112)	AUTO REPAIR GARAGES	12.50 St. Max.		
(113)	AUTO WRECKING YARDS, JUNKYARDS (See section 13- . Must comply with chapter 8 of this Code.)	62.50	81.25	18.75
(114)	AUTOMOTIVE SERVICF STATIONS AND REPAIRING			
	(a) Each place of business	12.50 St. Max.		
	(b) Per dispensing nozzle	1.25 St. Max.		
(115)	MOTORCYCLE DEALERS OR SERVICE PLACES For each place of business	10.00 St. Max.		
(116)	AUTOMOTIVE EQUIPMENT OR SUPPLY DEALERS AT WHOLESALE OR DISTRIBUTING AGENCIFS OR WAREHOUSES (a) Every person engaged in receiving, buying, selling, distributing, exchanging or delivering automotive accessories, parts, tires, toold, fuels, lubricants, batteries or other automotive			

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	equipment or supplies, any or all of the above at wholesale, for each place of business	62.50 St. Max.		
	(b) Plus, for each tank wagon or truck operated on public streets	25.00 St. Max.		
	(c) Every person engaged in the business of selling wholesale and having no place of business, but selling to retail dealers by use of some form of vehicle	25.00 St. Max.		
(117)	MOTOR VEHICLE DEALERS			
	(a) Every person engaged in buying, selling or exchanging motor vehicles, trailers, semitrailers, tires, tools, batteries, electrical equipment, fuels, lubricants or automotive equipment or each place of business so operated at retail and/or wholesale	50.00 St. Max.		
	(b) Seasonal, temporary, transient, or itinerant nature, each location	new section	300.00 St.Max.	300.00
(118)	ARMORED CAR AND COURIER SERVICES	75.00	97.50	22.50
(119)	ASSEMBLY AND FINISHING PLANTS	750.00	975.00	225.00
(120)	AWNING AND TENT MAKERS AND/OR INSTALLING	22.50	29.25	6.75
(121)	BAGGING OF BURLAP OR OTHER MATERIALS AND TIES, manufacturers, reworkers or dealers in:			
	(a) Less than $25,000 gross receipts	75.00	No Change	
	(b) Over $25,000 gross receipts	150.00	Gross Receipts No Change Gross Receipts	
(122)	*BAKERIES, BAKERY MANUFACTURERS, BAKERY PRODUCTS			
	(a) At wholesale	150.00	195.00	45.00
	(b) At retail	37.50	48.75	11.25
	(c) Pies, cakes, cookies	37.50	48.75	11.25

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(123)	BALLOONS, FLAGS, NOVELTIES OR SOUVENIRS			
	(a) Per quarter	37.50	48.75	11.25
	(b) Per week	15.00	19.50	4.50
	(c) Per day	4.50	5.85	1.35
(124)	BANKRUPT OR FIRE STOCK	450.00	585.00	135.00
(125)	*BARBER COLLEGES OR BEAUTY COLLEGES	37.50	48.75	11.25
(126)	BARBERSHOPS, each barber	2.50 St. Max.		
(127)	*BEAUTY PARLORS, each operator	2.50 St. Max.		
(128)	*BEER LICENSES--From May 1 to April 30--Not prorated			
	(a) "On-premises"	15.00 St. Max.		
	(b) "Off-premises"	5.00 St. Max.		
	(c) Wholesale beer	37.50 St. Max.		
	(d) Wholesale wine and beer	62.50 St. Max.		
(129)	BELTING MANUFACTURERS			
	(a) Gross sales up to $50,000	112.50	No Change Gross Receipts	
	(b) Over $50,000	225.00	No Change Gross Receipts	
(130)	BICYCLES, each dealer or agent selling, renting or repairing	25.00 St. Max.		
(131)	BARS, TAP ROOMS, OR LOUNGE	100.00	130.00	30.00
(132)	BLACKSMITH OR HORSESHOE SHOP			
	(a) Doing horseshoeing only	7.50	9.75	2.25
	(b) Doing work other than horseshoeing	18.50	24.05	5.55
(133)	BLUEPRINTING	37.50	48.75	11.25

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(139)	BOWLING ALLEYS, whether used or not: Each alley	10.00 St. Max.		
(140)	BRICK DEALERS Manufacturers, dealers, or agents for the sale of brick	75.00	97.50	22.50
(141)	BROKERS, AGENTS OR FACTORS BUYING OR SELLING			
	(a) Contracting for or buying cotton on commission; contracting for or buying yarns; and contracting for buying merchandise	37.50	48.75	11.25
	(b) With warehouse	50.00	65.00	15.00
	(c) Contracting for or buying waste	37.50	48.75	11.25
(142)	BUILDING CONTRACTORS			
	(a) Anyone who shall engage in constructing or superintending the construction or any building structure or any improvement about mentioned in the city costing $100 or more shall be deemed and held to have engaged in the business of building contractor, and shall be charged a license according to the total annual contract price. When the total contract price is:			
	Up to $100,000 annually	50.00	No Change	
			Gross Receipts	
	$100,000 to $500,000 annually	75.00	No Change	
			Gross Receipts	
	Over $500,000 annually	100.00	No Change	
			Gross Receipts	
	(b) If building contractor holds state license, city license is	10.00 St. Max.		

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(143)	BUILDING MATERIAL AND LUMBER, exclusively:			
	(a) On annual gross sales not exceeding $100,000	75.00	No Change	
			Gross Receipts	
	(b) Additional sales in excess of $100,000, per $1,000	.60	No Change	
			Gross Receipts	
	(c) Maximum	750.00	No Change	
			Gross Receipts	
(145)	*CAKES AND CRACKERS Depots, agencies or branches or manufacturers; annual gross sales			
	(a) Not exceeding $50,000	225.00	No Change	
			Gross Receipts	
	(b) Over $50,000	300.00	No Change	
			Gross Receipts	
(149)	CARNIVAL COMPANIES, ETC., as defined by state act subject to city ordinance			
	(a) Per week or part thereof	150.00 St. Max.		
	(b) A person exhibiting only riding devices which are not a part of nor used in connection with any carnival, per week for each such riding device	5.00 St. Max.		
(150)	CARPET OR RUG CLEANING, exclusively	37.50	48.75	11.25
(153)	*CATERING TRUCKS	37.50	48.75	11.25
(155)	CHAIN STORES OR BRANCH STORES	50.00 St. Max.		
(156)	CHILD CARE CENTERS			
	Less than 30 children	10.00	No Change	
	30 to 49 children	60.00	No Change Increased in July of 1985	

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	50 to 99 children	100.00	No Change	
	100 children and over	200.00	No Change	
(157)	CHRISTMAS TREES, each lot	25.00	32.50	7.50
(158)	COMMUNITY ANTENNA TELEVISION SYSTEMS			
	(a) Up to $5,000 gross income in sales	15.00	No Change Gross Receipts	
	(b) Each additional $1,000 in gross sales	.60	No Change Gross Receipts	
(159)	CIRCUSES			
	(a) Traveling on railroads and requiring transportation of			
	(1) Not more than 2 cars	15.00 St. Max.		
	(2) 3--5 cars	22.50 St. Max.		
	(3) 6--10 cars	45.00 St. Max.		
	(4) 11--20 cars	62.50 St. Max.		
	(5) 21--30 cars	87.50 St. Max.		
	(6) 31--50 cars	125.00 St. Max.		
	(7) Over fifty cars	150.00 St. Max.		
	(8) And on each side show in connection with above	7.50	9.75	2.25
	(b) Traveling by automobile, trucks or other vehicle other than railroad cars and requiring transportation by			
	(1) Not over 2 vehicles	3.75 St. Max.		
	(2) 3--5 vehicles	5.00 St. Max.		
	(3) 6--10 vehicles	7.50 St. Max.		
	(4) 11-20 vehicles	12.50 St. Max.		
	(5) 21--30 vehicles	22.50 St. Max.		
	(6) 31--50 vehicles	30.00 St. Max.		
	(7) 51--75 vehicles	37.50 St. max.		
	(8) 76--100 vehicles	50.00 St. max.		

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	(9) Over 100 vehicles, per vehicle in excess thereof	2.50 St. Max.		
(161)	COAL OR COKE DEALERS			
	(a) Wholesale	75.00	97.50	22.50
	(b) Retail	75.00	97.50	22.50
	(c) Any person who has paid either a wholesale or a retail license as above, and who operates a truck or other vehicle for the selling of coal or coke in small quantities from place to place, on each such truck or vehicle, per annum	5.00	6.50	1.50
	(d) Dealers or peddlers who sell in quantities of not more than 100 pounds	5.00	6.50	1.50
(162)	COLD STORAGE PLANTS			
	(a) Gross receipts of $5,000 or less	37.50	No Change Gross Receipts	
	(b) Gross receipts of $5,000 to $50,000	75.00	No Change Gross Receipts	
	(c) All over $50,000, per $1,000	.60	No Change Gross Receipts	
(163)	COLLECTION OR CLAIM AGENCIES	50.00 St. Max.		
(164)	COMMISSION BROKERS MERCHANDISE			
	(a) Engaged in buying or selling merchandise on commission	50.00	65.00	15.00
	(b) With warehouse	50.00	65.00	15.00
(165)	CONTRACTORS			
	(a) Constructing streets, pavements, sidewalks, storm sewers, sewers, bridges, railroads; grading; excavating; or other class of improvements (except buildings),			

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	shall before any such work procure from the city engineer a permit to do same, which permit shall not be granted until the following license tax is paid according to schedule listed below:			
	When the total contract price is:			
	Up to $100,000 annually	50.00)	No Change	
	$100,000 to $500,000 annually	75.00)	Gross Receipts	
	Over $500,000 annually	100.00)		
	(b) If contractor holds state license, city license is	10.00 St. Max.		
(166)	COMMUNICATION, LEASING, SALES AND/OR INSTALLING			
	(a) Gross sales, receipts for first $10,000	25.00	No Change Gross Receipts	
	(b) Each additional $1,000	.60	No Change Gross Receipts	
(167)	COUNTER INTELLIGENCE, DETECTION OF DECEPTION EXAMINERS	75.00	97.50	22.50
(172)	COUPON--COUPON BOOKS	200.00	260.00	60.00
(174)	DANCE HALLS	75.00	97.50	22.50
(175)	DENTAL LABORATORIES, DENTAL SUPPLIES			
	(a) On gross sales not in excess of $10,000	37.50	No Change Gross Receipts	
	(b) All in excess of $10,000, per $1,000	.60	No Change Gross Receipts	
(176)	DIRECTORIES AND MAPS	150.00	195.00	45.00

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(177)	DIRECT SALES			
	(a) Engaged in buying and/or selling	50.00	65.00	15.00
	(b) With warehouse	75.00	97.50	22.50
(178)	DOG BREEDERS, not prorated	7.50	9.75	2.25
(179)	*DOUGHNUT SHOPS			
	(a) Retail	50.00	65.00	15.00
	(b) Manufacture and/or wholesale	75.00	97.50	22.50
(181)	DRY WALL CONTRACTOR (See Building Contractor for rate)			
(182)	DYESTUFFS AND CHEMICALS, dealers, brokers, manufacturers or agents			
	(a) On annual gross sales or less than $250,000	75.00)		
	(b) $250,000--$500,000	150.00)		
	(c) $500,000--$750,000	225.00)		
	(d) $750,000--$1,000,000	300.00)	No Change	
	(e) $1,000,000--$1,500,000	450.00)	Gross Receipts	
	(f) Over $1,500,000	600.00)		
	Plus, each $10,000 or a portion thereof in excess of $1,500,000	3.00)		
	Maximum	1,000.00)		
(183)	ELECTRIC LIGHT COMPANIES	3,000.00 St. Max.		
(184)	ELECTRICIANS			
	(a) One person or person with one employee	20.00 St. Max.		
	(b) Person, firm or corporation employing more than one employee	40.00 St. Max.		

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(185)	ELEVATORS OR SPRINKLER SYSTFMS			
	(a) Selling and/or installing	75.00	100.00 St. Max.	25.00
	(b) Repairing or servicing only	25.00	32.50	7.50
(187)	EMPLOYMENT AGENCIES			
	(a) Employment agencies engaged in the employment of teachers, where agency approved by state superintendent of education	25.00 St. Max.		
	(b) For domestic servants or unregistered nurses only	25.00 St. Max.		
	(c) All others	100.00 St. Max.		
(188)	ENGRAVERS			
	(a) Up to $100,000 gross sales	37.50	No Change	
			Gross Receipts	
	(b) Each additional $1,000 gross sales	.60	No Change	
			Gross Receipts	
(189)	ESCORT, DATING SERVICE OR SIMILAR TYPE BUSINESS			
	Gross receipts to $10,000	37.50	No Change	
			Gross Receipts	
	For each additional $1,000	.60	No Change	
(191)	EXPRESS COMPANIES, MOTOR AND RAILWAY: State revenue act	75.00 St. Max.		
(194)	FILM PROCFSSING AND FILM SALES			
	(a) Retail			
	Gross receipt/sales up to $10,000	25.00	No Change	
			Gross Receipts	
	Each additional $1,000 in excess of $10,000	.60	No Change	
			Gross Receipts	

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	(b) Wholesale Gross receipt/sales up to $50,000	100.00	No Change Gross Receipts	
	Each additional $1,000 in excess of $50,000	.60	No Change Gross Receipts	
	(c) Wholesale/retail combined Gross receipts/sales up to $60,000	125.00	No Change Gross Receipts	
	Each additional $1,000 in excess of $60,000	.60	No Change Gross Receipts	
(195)	FIREARMS			
	(a) First $5,000 gross sales	15.00	No Change Gross Receipts	
	(b) Each additional $1,000 above $5,000	.60	No Change Gross Receipts	
(196)	FEED MILL AND/OR FLOUR MILLS	300.00	390.00	90.00
(197)	FERRIS WHEEL, per week	5.00 St. Max.		
(198)	FERTILIZER PLANTS, dealers or agents, gross sales			
	(a) Not over $50,000	300.00	No Change Gross Receipts	
	(b) Over $50,000	375.00	No Change Gross Receipts	
(199)	*FISH AND OYSTER DEALERS, retail			
	(a) Annual gross sales not exceeding $5,000	15.00	No Change Gross Receipts	
	(b) Additional sales in excess of $5,000 per $1,000	.60	No Change Gross Receipts	

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	(c) Wholesale dealers--Same as wholesale merchants.			
(200)	FLAGS, NOVELTIES OR SOUVENIRS			
	(a) Not specifically licensed herein, per quarter	37.50	48.75	11.25
	(b) Per week	15.00	19.50	4.50
	(c) Per day	4.50	5.85	1.35
(201)	FLOOR FINISHING CONTRACTORS --Same as Painting Contractors			
(202)	FLOOR COVERING CONTRACTOR (see building contractor for rate)			
(203)	FLOUR MILLS--See Feed Mills.			
(204)	FLEA MARKETS	100.00 St. Max.		
(206)	FOUNDRIES, MACHINE SHOPS, ASSEMBLING AND FINISHING AND DISTRIBUTING MATERIALS AND EQUIPMENT			
	(a) Employing no more than 5 persons	37.50	48.75	11.25
	(b) 5--10	75.00	97.50	22.50
	(c) 11--25	112.50	146.25	33.75
	(d) 26--50	150.00	195.00	45.00
	(e) 51--100	225.00	292.50	67.50
	(f) 101--200	300.00	390.00	90.00
	(g) 201--300	450.00	585.00	135.00
	(h) 301--400	600.00	780.00	180.00
	(i) Over 400	750.00	975.00	225.00
(209)	FUR STORAGE	37.50	48.75	11.25
(211)	GAMES			
	For sports or plays operated for profit, and not herein specifically licensed	25.00 St. Max.		

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(212)	GARAGE SALES, ATTIC SALES OR SALES OF ANY KIND			
	(a) Per day	5.00	No Change Increased in 1984	
(213)	GAS COMPANIES	3,000.00 St. Max.		
(214)	GAS FITTERS--See Plumbers.			
	(a) One person or person with one employee	20.00 St. Max.		
	(b) Person, firm or corporation with more than one employee	40.00 St. Max.		
(215)	GASOLINE OR OIL PIPELINES, annual, laid in or across any public street, sidewalk, or alley, per lineal foot of such pipeline	.10	.13	.03
(217)	GRADING CONTRACTORS--See Contractors			
(219)	GUNSMITH	30.00	39.00	9.00
(222)	HAT CLEANING AND BLOCKING--Same as Pressing Clubs.			
(224)	HEATING CONTRACTORS, hot air and air conditioning			
	(a) One person or person with one employee	20.00 St. Max.		
	(b) Person, firm or corporation with more than one employee	40.00 St. Max.		
	(c) Doing other sheet metal work	75.00	97.50	22.50
(227)	HOSIERY AND KNITTING MILLS			
	(a) Gross sales up to and including $50,000	75.00	No Change Gross Receipts	
	(b) $50,001 to $100,000	150.00	No Change Gross Receipts	
	(c) Over $100,000	300.00	No Change Gross Receipts	

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(228)	*HOTELS, MOTELS, TOURIST COURTS AND TOURIST HOMES			
	For each room	1.00 St. Max.		
	Minimum tax	5.00 St. Max.		
(229)	HOUSE MOVING AND/OR WRECKING	37.50	48.75	11.25
(230)	INSULATION AND/OR WEATHERSTRIPPING CONTRACTOR (See building contractor for rate)			
(231)	*ICE CREAM			
	(a) Manufacturers or wholesale dealers at one-fourth of the amount levied by the state.	St. Max.		
	(b) Ice cream dealers at retail	2.00	2.50 St. Max.	.50
	(c) Ice cream and flavored ice products peddlers who retail from motor vehicles on city streets, each vehicle	75.00	97.50	22.50
	(d) Plus permit for each salesman	3.00	3.90	.90
(232)	ICE FACTORY OR MANUFACTURER			
	(a) 1 to 15 tons daily capacity	75.00	97.50	22.50
	(b) 15 to 30 tons daily capacity	150.00	195.00	45.00
	(c) 30 to 50 tons daily capacity	225.00	292.50	67.50
	(d) 50 tons or over daily capacity	450.00	585.00	135.00
(233)	IRRIGATION--SELLING, SERVICING AND/OR INSTALLING			
	(a) Gross sales receipts for first $10,000	25.00	No Change Gross Receipts	
	(b) Each additional $1,000 in excess of $10,000	.60	No Change Gross Receipts	

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(234)	INTERIOR DECORATORS			
	(a) Gross income to $5,000	15.00	No Change Gross Receipts	
	(b) Each additional $1,000 over $5,000	.60	No Change Gross Receipts	
(235)	*ITINERANTS or others selling lunches, soft drinks, balloons, flags, souvenirs, novelties or other class of merchandise not specifically licensed under this chapter (issuance of license subject to approval of police department):			
	(a) Per day	5.00	6.50	1.50
	(b) Per week	15.00	19.50	4.50
	(c) Per month	25.00	32.50	7.50
	(d) Per quarter	50.00	65.00	15.00
(236)	JANITORIAL SERVICE, washing or cleaning windows or cleaning buildings, 2 or more persons			
	(a) On gross sales up to $10,000	25.00	No Change Gross Receipts	
	(b) Each additional $1,000 in excess of $10,000	.60	No Change Gross Receipts	
(240)	JUNK			
	(a) Each dealer, agency or broker	62.50	81.25	18.75
	(b) Canvassers or solicitors employed by dealers, agencies, or brokers paying above license, not prorated	15.00	19.50	4.50
	(c) Itinerants, buying in the city	62.50	81.25	18.75
(243)	LANDSCAPE CONTRACTOR			
	(a) Not more than $50,000 gross income	50.00	No Change Gross Receipts	

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	(b) $50,001--$100,000	75.00	No Change Gross Receipts	
	(c) Over $100,001	100.00	No Change Gross Receipts	
(244)	LAUNDRIES, LAUNDRETTES, LAUNDERALLS, and similar type businesses			
	(a) Each steam or electric laundry, including wet or damp wash laundry and each business supplying or renting clean linen or towels	50.00 St. Max.		
	(b) Solicitors of laundry work, or linen and towel supply to be done outside the city	12.50 St. Max.		
(246)	LEASING EQUIPMENT, other than vehicles	100.00	130.00	30.00
(247)	LETTER WRITERS			
	(a) 1 person	15.00	19.50	4.50
	(b) Each additional person	7.50	9.75	2.25
(248)	LIGHTNING ROD AGENTS OR DEALERS	20.00	26.00	6.00
(251)	LOAN COMPANIES	100.00 St. Max.		
(252)	LOCKSMITH	30.00	39.00	9.00
(254)	LOUNGE, TAP-ROOM, BAR or similar business	100.00	130.00	30.00
(255)	LUMBER BROKERS or agents	50.00	65.00	15.00
(257)	*LUNCH STANDS, OR COUNTERS, RESTAURANTS, OR CAFES: The tax for such license shall be based on the number of persons provided for with chairs, stools, or benches, per person	.50 St. Max.		
	Minimum tax	2.50 St. Max.		

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(259)	MACHINERY	37.50	48.75	11.25
(260)	MAGAZINES OR PERIODICALS, publication of			
	(a) Published quarterly	15.00	19.50	4.50
	(b) Published monthly	22.50	29.25	6.75
	(c) Published weekly	37.50	48.75	11.25
	(d) Publications by schools of nonprofit literary organizations	Exempt		
(262)	MANICURING each operator	2.50 St. Max.		
(263)	MANUFACTURERS, not otherwise specifically taxed herein			
	(a) Gross sales up to and including $25,000	37.50	No Change Gross Receipts	
	(b) $25,001--$50,000	50.00		
	(c) $50,001--$100,000	100.00		
	(d) $100,001--$200,000	150.00		
	(e) $200,001--$300,000	200.00		
	(f) $300,001--$400,000	300.00		
	(g) $400,001--$500,000	400.00		
	(h) Each $1,000 additional in excess of $500,001	.60		
	Maximum license	750.00		
(266)	MARBLE YARDS, dealers in tombstones and monuments	52.50	68.25	15.75
(268)	MASSAGE PARLORS, HEALTH SALONS, and related businesses	125.00	162.50	37.50
(269)	MASSAGISTS	10.00	13.00	3.00
(270)	*MEATS, FRESH, retail			
	(a) Annual gross sales not over $5,000	15.00	No Change Gross Receipts	
	(b) All over $5,000 per $1,000	.60		

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(271)	MEATS			
	(a) Wholesale dealers in meats and/or sausage	75.00	97.50	22.50
	(b) Packing houses, agents or branches	300.00	390.00	90.00
(274)	MERCHANTS, BROKERS			
	(a) Engaged in buying or selling merchandise on commission	50.00	65.00	15.00
	(b) With warehouse	50.00	65.00	15.00
(275)	MERCHANTS AND DEALERS, RETAIL, doing any kind of business at retail or not herein specifically taxed by this chapter shall pay for each store or place of business the following graduated tax on annual gross sales:			
	(a) Gross sales up to and including $5,000	15.00	No Change Gross Receipts	
	(b) All in excess of $5,000, per $1,000	.60		
(276)	MERCHANTS, WHOLESALE, JOBBERS AND DISTRIBUTORS, doing any kind of business at wholesale not herein specifically taxed by this chapter shall pay for each store or place of business the following graduated tax:			
	(a) On annual gross sales with a minimum for first $50,000	75.00	No Change Gross Receipts	
	(b) In excess of $50,000, per $1,000	.60		
	(c) Maximum	750.00		
(277)	MERCHANTS--WHOLESALE AND RETAIL COMBINED, doing any kind of combined wholesale and retail business not herein specifically taxed by this			

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	chapter shall pay for each such place of business the following graduated tax on annual gross sales:			
	(a) Gross sales, first $55,000	90.00)	No Change	
	(b) In excess of $55,000, per $1,000	.60)	Gross Receipts	
(278)	MERCHANTS, ITINERANT, OR SALESMAN	100.00 St. Max.		
(279)	MERCHANT, WHOLESALE FROM MOTOR VEHICLE Gross income less than $25,000, each vehicle	37.50	48.75	11.25
(280)	MODELING AND PHOTOGRAPHY STUDIO: Furnishing live models for a fee			
	(a) For the first $10,000	37.50	No Change	
	For each additional $1,000	.60	Gross Receipts	
	(b) Rental or sale of cameras, film and/or accessories at the same location shall pay an additional	15.00	19.50	4.50
(281)	MILLINERS, AND/OR MILLINERY, retail	37.50	48.75	11.25
(282)	MILLINERS, AND/OR MILLINERY, wholesale	112.50	146.25	33.75
(283)	MONEY LENDERS, LOAN COMPANIES	100.00 St. Max.		
(284)	MOTION PICTURE SHOWS, THEATRE AND/OR DRIVE IN	106.25	212.50 St.Max.	106.25
(285)	MOTORCYCLE DEALERS	10.00 St. Max.		
(287)	MUSIC BOX OR MACHINES, each	5.00 St. Max.		
(288)	NEWSPAPERS			
	(a) Not exceeding $20,000	37.50)		
	(b) Not exceeding $30,000	52.50)	No Change	
	(c) Not exceeding $40,000	60.00)	Gross Receipts	
	(d) Not exceeding $50,000	75.00)		
	(e) In excess of $50,000, per $1,000	.60)		
	(f) Maximum	600.00)		
(289)	NEWSPAPER OR MAGAZINE DISTRIBUTORS	75.00	97.50	22.50

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(290)	NEWSSTAND			
	(a) Dealing in newspaper and magazines, if merchant license is less than $50	30.00	39.00	9.00
	(b) If paying a merchant license of more than $50	10.00	13.00	3.00
(291)	NOVELTIES			
	(a) Dealers in novelties, souvenirs, curios, flags, balloons, etc.	37.50	48.75	11.25
	(b) NOTE: Merchants paying license of $25 or more	Exempt		
	(c) Itinerant novelty dealers	75.00	100.00 St. Max.	25.00
(293)	OIL DEALERS IN ILLUMINATING, LUBRICATING AND/OR FUEL OILS			
	(a) Benzine, naphtha, gasoline and other products of like kind	50.00 St. Max.		
	(b) Or, on each tank wagon or truck operated on the public streets	25.00 St. Max.		
(295)	OPERA HOUSES, THEATERS, PLAY HOUSES OR VAUDEVILLE	106.25	212.50 St.Max.	106.25
(296)	ORGAN GRINDERS OR OTHER STREET MUSICIANS, per day	15.00	19.50	4.50
(297)	ORGAN AND PIANO DEALERS	5.00 St. Max.		
(298)	ORGANIZATIONAL AND/OR MEMBERSHIP PROMOTIONALS			
	(a) Based on gross receipts/ value not in excess of $15,000	50.00	No Change	
	(b) Each additional $1,000 in excess of $15,000	.60	Gross Receipts	

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(302)	PAINTING, PLASTERING AND PAPER HANGER CONTRACTORS			
	(a) 1 person	15.00	19.50	4.50
	(b) 2 persons	30.00	39.00	9.00
	(c) 3 or more persons	60.00	78.00	18.00
(304)	PARCEL DELIVERY OR OTHER DELIVERY SERVICE	75.00	97.50	22.50
(305)	PARKING LOT			
	(a) Per parking space	.25	.33	.08
	(b) Minimum license fee per lot	10.00	13.00	3.00
(307)	PAWNBROKERS	300.00	400.00 St.Max.	100.00
(308)	PEANUTS, In packages, Retail	2.50	3.25	.75
(310)	PEANUT OR POPCORN ROASTERS, each	15.00	19.50	4.50
(311)	PEDDLERS (cash or monty order only)			
	(a) Selling or offering for sale any fresh fruits or vegetables or merchandise from cart, wagon, truck, automobile, railway car or or other vehicle on each such vehicle of half-ton capacity or less	25.00 St. Max.		
	(b) Selling or offering for sale goods, wares, merchandise with a vehicle of 3/4 ton capacity	37.50	100.00 St.Max.	62.50
	(c) Selling or offering for sale any other foodstuffs or merchandise, on each motor vehicle of ton capacity or more	37.50	200.00 St.Max.	162.50
(312)	PEDDLERS (cash or money order only)			
	(a) Farm products	12.50 St. Max.		
	(b) Peddlers with state license	12.50 St. Max.		
	(c) Farmers selling their own product	Exempt		

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(314)	PHONOGRAPHS, GRAPHONPHONES OR TALKING MACHINES and/or records and accessories			
	(a) Each dealer or agent	5.00 St. Max.		
	(b) Service or Repair	5.00 St. Max.		
(316)	PIANO OR ORGAN DEALERS	5.00 St. Max.		
(317)	PIPE AND BOILER COVERERS			
	(a) 1 person	12.50	16.25	3.75
	(b) 2 persons	12.50	16.25	3.75
	(c) 3 or more persons	25.00	32.50	7.50
(318)	PISTOLS, dealers in pistols, etc.			
	(a) Dealers in pistols and/or metallic pistol cartridges or cartridges used in pistols	50.00 St. Max.		
	(b) Dealers in bowie knives, dirks, slingshots, loaded canes, iron or metallic knuckles or articles of like kind	200.00 St. Max.		
	(c) Dealers in blank cartridges pistols	50.00 St. Max.		
	(d) Dealers in metallic cartridges only	5.00 St. Max.		
(321)	PLUMBERS			
	(a) One person or person with one employee	20.00 St. Max.		
	(b) Person, firm or corporation with more than one employee	40.00 St. Max.		
(322)	POOL TABLES, POCKET BILLIARDS, OR BAGATELLE TABLES, unless used for private amusement along without charge:			
	(a) Each table measuring not more than 2 ft. wide and 4 ft long	5.00 St. Max.		

CLASS	TYPE OF BUSINESS ACTIVITY	PRESENT FEE	PROPOSED FEE	INCREASE
	(b) Each table measuring not more than 2½ ft. wide and 5 ft. long	10.00 St. Max.		
	(c) Each table measuring not more than 3 ft. wide and 6 ft. long	15.00 St. Max.		
	(d) Each table measuring not more than 4 ft wide and 8 ft. long	20.00 St. Max.		
	(e) Each table measuring 4½ ft. wide and 9 ft long	25.00 St. Max.		
	(f) Each table measuring more than 4½ ft. wide and 9 ft long	30.00 St. Max.		
(323)	PRECIOUS METAL BUSINESSFS, SECONDHAND, not prorated	250.00	325.00	75.00
(324)	PUSHCARTS (In addition, Tryon Mall vendors pay a one-time application fee of $35 plus an annual regulatory permit fee of $150.)	37.50	48.75	11.25
(325)	PRESSING CLUBS OR DRY CLEANING PLANTS			
	(a) Not more than 3 persons employed	25.00	50.00 St.Max.	25.00
	(b) More than 3 employed	50.00 St. Max.		
	(c) Nonresident pressing clubs solicitors	50.00 St. Max.		
	(d) Coin-operated dry cleaning machines	25.00	50.00 St. Max.	25.00
(326)	PRINTING ESTABLISHMENT, LITHOGRAPHERS			
	(a) Gross receipts up to and including $10,000	25.00)		
	(b) $10,001--$25,000	37.50)	No Change	
	(c) $25,001--$50,000	50.00)	Gross Receipts	
	(d) Each additional $1,000	.60)		
	(e) Maximum	450.00)		
(327)	*PRODUCE, FRUIT OR VEGETABLE DEALERS, wholesale or commission merchants			

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	(a) Annual gross sales not over $50,000	75.00)	No Change	
	(b) $50,000--$75,000	112.50)	Gross Receipts	
	(c) Over $75,000	150.00)		
(328)	PROMOTIONS, EXHIBITS OR SHOWS			
	(1) Gross income from ticket sales and space rentals up to $10,000	100.00)		
	(2) Each additional $1,000 in excess of $10,000, but not more than $50,000	2.00)	No Change	
	(3) Each additional $1,000 in excess of $50,000 but less than $150,000	3.00)	Gross Receipts	
	(4) Gross income from ticket sales and space rental of $150,000 or more	500.00)		
(329)	PUBLIC STENOGRAPHERS			
	(a) 1 person	15.00	19.50	4.50
	(b) Each additional person	7.50	9.75	2.25
(330)	RADIO AND/OR T.V. OR ACCESSORIES			
	(a) Each dealer or agent	5.00 St. Max.		
	(b) Repair or service	5.00 St. Max.		
(332)	REFINERS, oils, lard, soaps, etc.	150.00	195.00	45.00
(333)	REPAIR SHOPS			
	(a) 1 person	15.00	19.50	4.50
	(b) 2 persons	22.50	29.25	6.75
	(c) 3--5 persons	37.50	48.75	11.25
	(d) Over 5 persons, same as foundries.			
(334)	*RESTAURANTS			
	The tax for such license shall be based on the number of persons provided for with chairs, stools or benches			
	Per person	.50 ST. Max.		
	Minimum	2.50 St. Max.		

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(335)	CABARETS AND NIGHTCLUBS Every person engaged in the business of operating an establishment where food or drinks are dispensed and exhibitions, performances or other forms of entertainment are provided, including topless waitresses, dancers or employees, and where dancing is permitted	300.00	390.00	90.00
	Where live music is provided but dancing is not permitted by either patrons or employees	100.00	130.00	30.00
(336)	ROCK QUARRIES	52.50	68.25	15.75
	Agencies or sales offices in the city for quarries outside the city, per truck	37.50	48.75	11.25
(337)	ROOFING CONTRACTOR (see building contractor for rate)			
(341)	SAND DEALERS, agencies for sales office	37.50	48.75	11.25
(342)	SAVINGS & LOAN ASSOCIATIONS (NEW CLASS) Either state or federally chartered shall pay a license fee based on total assets of last State Annual Report. For the first $5,000,000 or fraction thereof		100.00	100.00
	Each additional $1,000,000		15.00	15.00
(343)	*SAUSAGE DEALERS OR MANUFACTURERS AT WHOLESALE	75.00	97.50	22.50
(344)	SCALE DEALERS, each dealer in or agent for	75.00	97.50	22.50

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(345)	SCRAP PROCESSOR	62.50	81.25	18.75
(346)	SEAMSTRESS Maintaining a place of business outside of residence, employing one or more assistants	7.50	9.75	2.25
(347)	SECONDHAND DEALERS (does not include antique dealers)			
	(a) Except cash registers, sewing or adding machines, typewriters	37.50	48.75	11.25
	(b) Buying and/or selling secondhand clothing or shoes	37.50	48.75	11.25
(348)	SECURITY DEALERS IN STOCKS			
	(a) Notes, bonds, mortgages, etc.	50.00 St. Max.		
	(b) With private or leased wire or ticker service	50.00 St. Max.		
(349)	SERVICE COMPANIES OR CONSULTANTS Persons engaged in performing services where no goods, wares or merchandise are sold, not otherwise specifically taxed herein:			
	Gross receipts up to $5,000	15.00)	No Change	
	Each additional $1,000	.60)	Gross Receipts	
(350)	SHEET METAL WORKERS, tin shops	75.00	97.50	22.50
(351)	SHOE MAKER OR REPAIR SHOPS			
	(a) 1 person	15.00	19.50	4.50
	(b) 2 persons	22.50	29.25	6.75
	(c) More than 2 persons	37.50	48.75	11.25
(352)	SHOESHINE PARLORS			
	(a) Each chair, stand or operator	.50	.65	.15

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(353)	SHOOTING GALLERIES OR DEVICES FOR SPORTS OR PLAY	25.00 St. Max.		
(355)	SIGN HANGERS, SIGN ERECTORS	75.00	100.00 St. Max.	25.00
(356)	SIGN PAINTERS	37.50	48.75	11.25
(357)	SILK MANUFACTURING, OR RAYON OR OTHER SYNTHETIC FIBER MANUFACTURING			
	(a) Gross sales up to $100,000	150.00)	No Change	
	(b) Over $100,000	300.00)	Gross Receipts	
(358)	SKATING RINKS	25.00 St. Max.		
(359)	SLOT MACHINES AND SLOT LOCKS			
	(a) Music machines, each	5.00 St. Max.		
	(b) Pinball machines and other amusement games and devices, per location	25.00 St. Max.		
	(c) Each panorama or other machine for the showing of small motion pictures whether with or without music and requiring a deposit of more than $0.09	25.00 St. Max.		
(360)	SECURITY GUARD, PATROL & GUARD DOG SERVICES	75.00	97.50	22.50
(362)	SPRINKLING SYSTEM OR ELEVATORS			
	(a) Selling and/or installing	75.00	100.00 St.Max.	25.00
	(b) Repairing or servicing only	25.00	32.50	7.50
(366)	SUNDRIES LICENSE TAX, each location	4.00 St. Max.		
(367)	TAILORS			
	(a) Custom	37.50	48.75	11.25
	(b) Tailor who takes measurements for clothes and has same made elsewhere than in his own shop	15.00	19.50	4.50

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
	(c) Itinerant tailor taking measurements or orders for suits, coats or other wearing apparel, to be delivered at a later date, and not a resident of Mecklenburg County, per week or part thereof	15.00	19.50	4.50
(368)	TAXICABS (In addition to city motor vehicle tax of $20)	15.00	19.50	4.50
(369)	TELEGRAPH COMPANIES	50.00 St. Max.		
(372)	TILE MANUFACTURERS	75.00	97.50	22.50
(373)	TIN SHOP OR METAL WORKERS	75.00	97.50	22.50
(375)	*TOURIST HOMES			
	(a) Tourist homes, tourist camps or boardinghouses advertising for transient patronage, with or without dining room service, having 5 rooms or less	5.00 St. Max.		
	(b) Having more than 5 rooms, for each room	1.00 St. Max.		
(377)	TRUCKING COMPANIES Any firm providing delivery or hauling services by motor vehicle, with an office, terminal and/or warehouse within the city must pay on receipts generated from that location of:			
	Gross receipts of $10,000	NEW CLASS	25.00	25.00
	Each additional $1,000		.60	.60
(378)	TRADING STAMPS	200.00	260.00	60.00
(379)	*TRAILER CAMPS	12.50 St. Max.		
(380)	TRAVEL AGENT OR AGENCY	37.50	48.75	11.25

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(381)	TREE SURGEON, or service or related businesses:			
	(a) On gross sales up to $10,000	25.00)	No Change	
	(b) Each additional $1,000 in excess of $10,000	.60)	Gross Receipts	
(382)	UNDERTAKERS	100.00 St. Max.		
(383)	UPHOLSTERY SHOP--Same as Repair Shop (333)			
(384)	VIDEO GAMES, each machine	5.00 St. Max.		
(386)	WAREHOUSE, storage or transfer			
	(a) Gross receipts up to $25,000	75.00)	No Change	
	(b) $25,001--$50,000	150.00)	Gross Receipts	
	(c) Over $50,000	225.00)		
(387)	WATCH AND JEWELRY REPAIRS	25.00	32.50	7.50
(388)	WASTE MILLS, dealers in damaged cotton or cotton products:			
	(a) Gross sales up to $50,000	37.50)		
	(b) $50,000--$100,000	75.00)	No Change	
	(c) $100,000--$150,000	112.50)	Gross Receipts	
	(d) Over $150,000	150.00)		
(389)	WASTEPAPER:			
	(a) Dealers in	75.00	97.50	22.50
	(b) Collectors on foot or with pushcart, having no regular place of business	7.50	9.75	2.25
	(d) Collectors with truck or other motor vehicle	37.50	48.75	11.25
(390)	WELDERS	37.50	48.75	11.25
(391)	WATERPROOFING CONTRACTOR (See building contractor for rate)			

CLASS	TYPE OF BUSINESS	PRESENT FEE	PROPOSED FEE	INCREASE
(392)	WINE LICENSE			
	(a) *On-premises	15.00 St. Max.		
	(b) Off-premises	10.00 St. Max.		
	(c) Wholesale wine	37.50 St. Max.		
(393)	ZONE WRECKER COMPANIES	15.00	19.50	4.50

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