

BUSINESS LICENSE TAX SCHEDULE

Effective July 1, 2016

CATEGORY	FY 2016-2017
General Tax	\$308.00
SB 1186	\$1.00
Employee Schedule – FT	\$32.00 (per each FT employee)
Employee Schedule – PT	\$11.00 (per each PT employee)
Artists - Working Space Only	\$106.00
Storage - Parking Space	\$308.00 plus \$1.97 per parking space
Billiard Parlor	\$1020.00
Bowling Alley	\$1020.00
Real Estate Broker	\$308.00 plus \$101.00 for each agent
Taxi Cab Company	\$308.00 plus \$66.00 for each cab
Gas Station	\$154.00 per pump plus employee schedule
Christmas Tree/Pumpkin Lots	\$155.00
Massage Parlors	\$4075.00
Escort Services	\$4,075.00
Rental of Commercial Property *	\$106.00 per bldg. plus \$0.53 per 100 sq ft.
Auctioneer	\$308.00
Rental of residential property four (4) or more dwelling Units *	\$34.00 per dwelling unit
Laundry Equipment and/or Coin-Op Machines *	1.5 % of the first \$20,427 of gross receipts 0.75% of gross receipts in excess of \$20,427
Coin Machines/Video/Vending Amusement *	15% of the first \$2,043 of gross receipts and 5% of all gross receipts in excess of \$2,043
Advertising-Billboards *	\$1.01 per sq. ft. per sign and \$0.77 per sq. ft. for illuminated signs
Contractors/Sub-Contractors	\$308.00
Solicitors	\$308.00
Hotels/Motels	\$308.00
Business License Valuation Tax	Valuation under \$50,000 = \$62.00 Over \$50,000 = \$2.06 per \$1,000.00

***BUT NOT LESS THAN GENERAL TAX**

Increase based on December CPI Rate of 3.2%