

BUSINESS LICENSE TAX SCHEDULE

Effective for licenses expiring on or after July 1, 2017

CATEGORY	FY 2017-2018
General Tax	\$319.00
SB 1186	\$4.00
Employee Schedule – FT	\$33.00 (per each FT employee)
Employee Schedule – PT	\$11.00 (per each PT employee)
Artists - Working Space Only	\$110.00
Storage - Parking Space	\$319.00 plus \$2.04 per parking space
Billiard Parlor	\$1056.00
Bowling Alley	\$1056.00
Real Estate Broker	\$319.00 plus \$105.00 for each agent
Taxi Cab Company	\$319.00 plus \$68.00 for each cab
Gas Station	\$159.00 per pump plus employee schedule
Christmas Tree/Pumpkin Lots	\$160.00
Massage Parlors	\$4,218.00
Escort Services	\$4,218.00
Rental of Commercial Property *	\$110.00 per bldg. plus \$0.55 per 100 sq ft.
Auctioneer	\$319.00
Rental of residential property four (4) or more dwelling Units *	\$35.00 per dwelling unit
Laundry Equipment and/or Coin-Op Machines *	1.5 % of the first \$21,142 of gross receipts 0.75% of gross receipts in excess of \$21,142
Coin Machines/Video/Vending Amusement *	15% of the first \$2,115 of gross receipts and 5% of all gross receipts in excess of \$2,115
Advertising-Billboards *	\$1.05 per sq. ft. per sign and \$0.80 per sq. ft. for illuminated signs
Contractors/Sub-Contractors	\$319.00
Solicitors	\$319.00
Hotels/Motels	\$319.00
Business License Valuation Tax	Valuation under \$50,000 = \$64.00 Over \$50,000 = \$2.13 per \$1,000.00

***BUT NOT LESS THAN GENERAL TAX**

Increase based on December CPI Rate of 3.5%