

LICENSE FEE SCHEDULE
GROSS RECEIPTS LESS THAN \$50,000

<u>Gross Receipts* Range</u>	<u>Flat Fee</u>
0 - \$10,000.00	0
\$10,001.00 - \$25,000.00	\$25.00
\$25,001.00 - \$50,000.00	\$50.00

Note: This fee schedule applies separately to each license classification

LICENSE TAX SCHEDULE
GROSS RECEIPTS GREATER THAN \$50,000.00

<u>License Classification</u>	<u>Basis</u>	<u>Rate Per \$100.00</u>
*Contractor – Resident & Non-Resident	Gross Receipts	.14
Direct Seller – Retail	Gross Receipts	.16
Direct Seller – Wholesale	Gross Receipts	.05
Personal, Business or Repair Service	Gross Receipts	.30
Professional, Financial & Real Estate Services	Gross Receipts	.45
Retail Merchants	Gross Receipts	.16
Wholesale Merchants & Peddler Wholesale	Gross Receipts	.05
*BPOL Required for Non-Resident Contractors with gross receipts of \$25,001.00 or more, the above license fee/tax schedule applies		

<u>Examples</u>	<u>Gross Receipts</u>	<u>Flat Fee/Rate Calculation</u>	<u>Business License Fee Due</u>
Resident Contractor	\$86,000	\$50,000 = \$50 (Flat Fee) \$86,000-\$50,000 = \$36,000 \$36,000 x .14 = \$50.40 (Rate)	\$50 + \$50.40 = \$100.40 (Flat) + (Rate) = Total
Retail Merchant with ABC	\$22,000	\$25 (Flat) + \$20 (ABC Retailer)	\$45

FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

<u>License Classification</u>	<u>Flat Fee Amount</u>
Manufacturer Distillers (other than beer and wine)	\$300.00
Winery License	\$150.00
Brewery and/or Bottler License (separate classifications)	\$300.00
ABC – Druggist	\$10.00
ABC - Retailers, Hotels, Restaurants, Clubs, or within the enclosure of baseball parks or similar places	\$20.00
Mixed Alcoholic Beverages, Restaurants:	
• Seating capacity at tables for 50-100 persons	\$200.00
• Seating capacity at tables for 100-150 persons	\$350.00
• Seating capacity at tables for 150+ persons	\$500.00
• Private, non-profit club operating a restaurant located on premises of club serving mixed	\$350.00
ABC Permit for single event sales (ABC LICENSE REQUIRED)	\$5.00
Itinerant Vendors, Merchants and Mechanics	\$500.00
Peddlers	\$500.00
Peddlers Defined License: for sale of edible supplies (perishable nature), Christmas trees & firewood	\$25.00
Photographers	\$30.00
Vehicle Racing Tracks	\$500.00
Massage Parlors	\$5,000.00
Bondsmen (License from the Department of Criminal Justice Services Required)	\$100.00