

- CODE OF ORDINANCES

Chapter 17 - LICENSES, TAXATION AND MISCELLANEOUS BUSINESS REGULATIONS

ARTICLE II. BUSINESS TAX

Sec. 17-52. Schedule of license taxes.

The following license taxes are due and payable in advance on January 1 of each year except as otherwise provided by this article:

		Annual Charge Base and Variable	
A			
(1)	ABSTRACT AND TITLE COMPANY		
	All companies which furnish abstracts for, or guarantee, warrant or insure land titles	\$ 305.00	\$35.00 per employee
(2)	ADJUSTERS FOR INSURANCE AND CLAIM AGENTS	135.00	135.00 per adjuster
			above 1
(2.5)	ADMINISTRATIVE OFFICE	135.00	20.00 per employee
(3)	ADVERTISING AGENCY (each person engaged in contracting for advertising or conducting an advertising bureau or agency)	305.00	35.00 per employee
(4)	ADVERTISING, AIRPLANE	200.00	20.00 per employee
(5)	ADVERTISING ON CITY BUSES	270.00	20.00 per employee
(6)	ADVERTISING, DISPLAY ADVERTISING	200.00	35.00 per employee
(7)	ADVERTISING, DISTRIBUTING CIRCULARS OR SAMPLES	200.00	20.00 per employee
(8)	ADVERTISING SIGNS. The tax for this classification shall be the cumulative total of the categories that are applicable below:		
	a. Outdoor advertising	405.00	20.00 per employee

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	b.	Electric or neon signs	170.00	20.00 per employee
	c.	Billboards	190.00	20.00 per employee
	d.	Sign hanging	100.00	20.00 per employee
	e.	Sign painting	100.00	20.00 per employee
	f.	Computer graphics	100.00	20.00 per employee
(8.1)		AGRICULTURAL PRODUCTS	405.00	
		Plus cumulative amounts per employee:		
	a.	1—50		8.00 each
	b.	51—200		7.00 each
	c.	201—400		6.00 each
	d.	Over 400 employees		5.00 each
(9)		AIRPLANE RADIO SALES AND SERVICE	200.00	0.24% stock
(10)		AIRPLANE SALES, SERVICE & RENTAL	305.00 base plus	35.00/employee
	a.	Plus aircraft servicing	135.00 base plus	35.00/employee
	b.	Plus equipment sales	305.00 base	
	c.	Plus interior maintenance	100.00 base	
	d.	Plus retrieval/salvage	270.00	

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			base	
	e.	Plus aircraft sales	305.00 base plus	0.24% inventory
(11)		AIR CONDITIONING AND HEATING DEALERS, SALES AND INSTALLATION	200.00	20.00 per employee, plus 0.24% stock, if applicable
(12)		AIR CONDITIONING WHOLESALE DISTRIBUTOR	200.00	0.24% stock
(13)		AIR PRODUCTS MANUFACTURERS AND DISTRIBUTORS	200.00	0.24% stock
(14)		AMUSEMENTS:		
	a.	Pool halls	135.00	70.00 per table
		Plus additional services:		
		1. Restaurant	50.00	
		2. Groceries	50.00	0.24% stock
		3. Confectionery, beverages, retail	60.00	
		4. Recreation room	270.00	plus 20.00 per employee
	b.	Bowling alleys	135.00	plus 50.00 per lane
		Plus additional services:		
		1. Restaurant	50.00	
		2. Amusement machines (coin-operated)	5.00 per machine	
		3. Private schools	200.00	25.00 per employee

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	4. Clothing	50.00	0.24% stock
c.	Circus, including street parade: Per day	200.00	
	Minimum per circus	400.00	
d.	Music and amusement machines (Each automatic coin-operated amusement device, and each automatic music machine, not including counter boxes), per year	5.00 per machine	
	State law reference —Limitation on tax on coin-operated amusement devices, A.C.A. § 26-77-302.		
e.	Recreation room	270.00	20.00 per employee
	Plus additional services:		
	1. Amusement machines (coin-operated)	5.00 per machine	
	2. Confectionery	60.00	
	3. Rentals—Household communications equipment, sporting equipment, etc.	200.00	
	4. Vending machines	20.00	
	5. Laundromats	50.00	plus 2.00 per machine
	6. Books and/or stationery, retail	100.00	plus 0.24% stock
	7. Restaurant	50.00	
f.	Rides, concessions, amusements:		
	1. Major rides—First 4 weeks, per ride, per week	45.00 (4 week maximum per year)	

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		Per year	340.00	
		2. Kiddie rides—First 4 weeks, per ride, per week	30.00 (4 week maximum per year)	
		Per year	200.00	
		3. Concessions—First 4 weeks, per concession, per week	30.00 (4 week maximum per year)	
		Per year	200.00	
	g.	Rides, coin-operated, each	5.00	
		State law reference —Limitations on fee on coin-operated rides, A.C.A. § 26-77-302.		
	h.	City convention centers, shows and exhibitions, including but not limited to seminars, special sales, musical concerts or activities, athletic events or carnivals, by any group, organization or company sponsoring a function including, but not limited to, a public-attended, profit-making, ticketed function while in city convention centers are subject to the following charge:		
		1. Music hall rental—First day	135.00	
		Each day thereafter	65.00	
		2. Exhibition space rental	½¢ per sq. ft. gross space occupied first day—35.00 minimum. ¼¢ per sq. ft. gross space occupied each additional day—35.00 minimum.	
		3. For shows and exhibitions, etc., staged in the city convention center by any nonprofit organizations which	No	

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		provide an IRS nonprofit charter number, or other sufficient evidence of nonprofit status	charge	
	h.1.	Locations outside city convention centers, shows or exhibitions, including but not limited to seminars, special sales, musical concerts or activities, athletic events or carnivals, by any group, organization or company sponsoring a function including, but not limited to, a public attended, profit-making, ticketed function will be subject to the following charge:		
		1. Music hall rental	135.00 first day 65.00 each day thereafter	
		2. Exhibition space rental	½¢ per sq. ft. gross space occupied first day—35.00 minimum ¼¢ per sq. ft. gross space occupied each additional day—35.00 minimum	
		3. For shows and exhibitions staged by any nonprofit organization which provides an IRS nonprofit charter number, or other sufficient evidence of nonprofit status	No charge	
	i.	Sightseeing coaches	200.00	plus 35.00 per vehicle
	j.	Skating rinks	270.00	plus 20.00 per employee
(15)		AMBULANCE	100.00	plus 35.00 per vehicle
(15.1)		ANNOUNCEMENT SERVICES	100.00	plus 20.00 per employee

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	Includes but not limited to:			
	a.	Stork services		
	b.	Graduation		
	c.	Weddings		
	d.	Parties		
	e.	Reunions		
	f.	Birthdays		
	g.	Partygrams		
	h.	Male and female dancers delivering any such announcements		
(16)	ANTIQUES, DEALERS IN		135.00	20.00 per employee
(16.1)	ANTIQUE & CRAFT MALLS		135.00	13.50 per booth, first
				100 booths 6.75 per booth, all booths over 100
(16.5)	APPLIANCE DEALERS, SALES		200.00	plus 0.24% stock
	Plus additional services:			
	a.	Repair	100.00	20.00 per employee
	b.	Rental/lease	270.00	
(17)	ARMATURE WINDING		200.00	20.00 per employee

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(18)	ARMORED CAR SERVICE	135.00	20.00 per employee
(19)	ART SHOP	200.00	plus 0.24% stock
(20)	ARTIFICIAL LIMBS	200.00	20.00 per employee
(21)	AUCTIONEER, LOCAL	100.00 (maximum per state law)	
	State law reference —Limitations on fee on auctioneer, A.C.A. § 26-77-204.		
(22)	AUCTION HOUSE	405.00	35.00 per employee
(23)	AUTOMATIC SPRINKLERS:		
	a. Contractor or dealer	200.00	plus 20.00 per employee
	b. Stock, if applicable		plus 0.24% stock
(24)	RESERVED		
(25)	AUTOMOTIVE CAR WASHING:		
	a. Automatic car wash	340.00	
	b. Manual	100.00	plus 20.00 per employee
			plus 15.00 per stall
	c. Mobile or truck washers	250.00	25.00 per vehicle
(25.5)	AUTOMOBILE DETAILING	\$200.00	\$20.00 per employee
(26)	AUTOMOBILE FINANCE AGENCY OR DEPARTMENT	200.00	20.00 per employee

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(26.1)	AUTOMOBILES FOR HIRE (profit)	135.00	30.00 per vehicle
(26.5)	AUTOMOBILE PAINT/BODY SHOP	135.00	20.00 per employee
	Plus additional services:		
a.	Damage appraisers	50.00 each	
(27)	AUTOMOBILE, PARTS DEALERS, NEW, retail and wholesale per location	200.00	plus 0.24% stock
	Plus additional services:		
a.	Repair	100.00	20.00 per employee
(28)	AUTOMOBILE, PARTS DEALERS, SECONDHAND	200.00	20.00 per employee
	Plus additional services:		
a.	Wrecker service		35.00 per wrecker
(28.2)	AUTOMOBILE REPOSSESSION	200.00	20.00 per employee
	Plus additional services:		
a.	Wrecker service	100.00	35.00 per wrecker
(28.4)	AUTOMOBILE SALVAGE	200.00	20.00 per employee
	Plus additional services:		
a.	Wrecker service		plus 35.00 per wrecker
(29)	AUTO SERVICE STATION	200.00	35.00 per fueling po-
			sition 35.00 per mechanic

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				20.00 per employee
	Plus additional services:			
	a.	Parking		3.00 per space
	b.	Confectionery	60.00	
	c.	Reserved		
	d.	Vending machines	20.00	
	e.	Ice machine	10.00	
	f.	Repair	50.00	
	g.	Wrecker	100.00	plus 35.00 per wrecker
(30)	AUTOMOBILE TIRES:			
	a.	Sales (new)	200.00	plus 0.24% stock
	b.	Retreading	135.00	20.00 per employee
	Plus additional services:			
	c.	Tire repair	100.00	20.00 per employee
(31)	AUTOMOBILE AND TRUCK DEALERS NEW AND USED SALES		200.00 base plus	0.24% inventory
NOTE: Where the average cost of items included in a dealer's inventory equals or exceeds \$4,000.00; computation of the tax will include units below the average at actual cost; and those above it, at the average unit cost. A separate average computation must be made for every classification of cars and trucks, new and used. Plus additional services:				

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	a.	Automobiles and trucks, rental/lease	135.00 base plus	69.25/vehicle
	b.	Wrecker service	135.00 base plus	35.00/wrecker
(32)	Reserved			
(33)	Automobile/Truck Rental/Lease			
	a.	Automobile/truck rental/lease	135.00 base	69.25/vehicle
	b.	Automobile sales	200.00 base	.024% of inventory
(33.1)	AUTOMOBILE WINDOW TINT		135.00	20.00 per employee
(34)	AWNINGS, SALES		200.00	plus 0.24% stock
	Plus additional services:			
	a.	Installation and service	100.00	plus 20.00 per employee
B				
(35)	BAKERIES, WHOLESALER		200.00	plus 20.00 per employee
(36)	BAKERIES,WHOLESALER/RETAIL (including branch bakeries, where no truck routes)		135.00 base plus	20.00 / employee
(37)	Reserved			
(38)	BANKRUPT STOCKS, FIRE DAMAGE STOCKS AND SALVAGED OR DAMAGED MERCHANDISE		675.00	

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(38.1)	BANKS		1,350.00	135.00 ea. branch (first 5 br.) 100.00 ea. add. br. (applies only to branches located within the city)
	Limited to Arkansas Chartered Banks, and National Chartered Banks having their principal place of business within the State of Arkansas. Base charge includes any drive-in bank at main location.			
(39)	BARBERS/BEAUTY OPERATORS (base included proprietor)		75.00 base plus	20.00/operator plus 35.00/manicurist
	a.	plus day spa	100.00 base	
	b.	plus inventory plus	0.24% inventory	
(40)	BARBERSHOPS AND BEAUTY PARLOR SUPPLY HOUSE		200.00	plus 0.24% stock
(41)	Reserved			
(42)	BICYCLE AGENCY		200.00	0.24% stock
(43)	BILLIARD AND POOL TABLE DISTRIBUTOR		200.00	0.24% stock
(43.2)	BILL PAYMENT CENTER		200.00	20.00 each employee
(44)	BLUEPRINTS		200.00	0.24% stock
(44.2)	BOARDING HOME OR ROOMING HOUSE:			
	a.	Up to 50 patrons	200.00	20.00 per employee
	b.	Over 50 patrons	270.00	20.00 per employee
(45)	BOAT DOCKS AND STORAGE STALLS		100.00	10.00 per stall

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				plus 0.24% stock, if applicable
(46)	BONDSMEN, per bondsman		135.00	
(47)	RESERVED			
(48)	BOOKKEEPERS AND NONLICENSED ACCOUNTANTS		135.00	50.00 per employee
(49)	BOOKS AND/OR STATIONERY, RETAIL		200.00	0.24% stock
	Plus additional services:			
	a.	Printing, linotype, bookbinding, or ruling, multilithing	200.00	20.00 per employee
(50)	BOTTLERS OF SOFT DRINKS		135.00	
	Base charge, plus cumulative amounts per employee:			
	a.	1—50 employees		8.00 each
	b.	51—200 employees		7.00 each
	c.	201—400 employees		6.00 each
	d.	Over 400 employees		5.00 each
(51)	BROKERS (Base charge is per broker, unless otherwise specified):			
	a.	Auto broker (Any person not licensed as a new or used car or truck dealer offering for sale more than 2 cars per year):		
		1. Where principal business, each location, per broker	200.00	35.00 per employee

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	2.	When operated in connection with another business, per broker	100.00	35.00 per employee
	b.	Bond, stock and securities brokers and/or salesmen, per broker	200.00	35.00 per employee
	c.	Cotton broker, per broker	200.00	35.00 per employee
	d.	Food broker, per broker	200.00	35.00 per salesman
				20.00 per employee
	e.	Reserved		
	f.	Brokers not otherwise classified herein, per broker	200.00	35.00 per employee
	g.	All brokers maintaining an inventory shall also be liable for an inventory tax in addition to above fees		plus 0.24% stock (if applicable)
(52)		BUILDING ERECTION SERVICE (Each person engaged in the business of providing building erection services in the construction, alteration or repair of buildings, towers, tanks, bridges, viaducts, roadways and all other structures, including, but not limited to metal, concrete, and other forms of construction)	270.00	20.00 per employee
(53)		BUILDING AND PLUMBING MATERIALS, BRICK AND TILE SALES	200.00	0.24% stock
		Plus additional services:		
	a.	Manufacturers	135.00	20.00 per employee
	b.	Printers, linotype, bookbinding	200.00	20.00 per employee
	c.	Furniture and appliance dealer, new	135.00	

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	d.	Repair	100.00	20.00 per employee
	e.	Heavy equipment rental	270.00	
(53.5)		BUS COMPANY	270.00	6.75 [per] bus
		The variable charge applies to all buses operated within city limits regardless if the buses are owned or leased by the company.		
(54)		Reserved		
(55)		BUSINESS MACHINES, DATA PROCESSING AND OFFICE MACHINES, PHOTOCOPYING EQUIPMENT SALES AND SERVICE:		
	a.	The unit retail list price of which does not exceed \$1,000.00	340.00	
		1. Each salesman and/or marketing representative, additional		35.00 per
		2. Each repairman and/or installation and maintenance technician, additional		13.50 per
	b.	The unit retail list price of which exceeds \$1,000.00 or having the capability to store files for subsequent automatic retrieval	470.00	
		1. Each salesman, field systems or marketing representative, additional		50.00
		2. Each programmer		20.00 per
		3. Each repairman and/or installation and maintenance technician, additional		20.00

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	c.	Capable of being programmed by the user (computer), or identified in subparagraph b. of the paragraph above and having a retail list price between \$25,000 and \$100,000	605.00	
		1. Each salesman, systems analyst, systems engineer or marketing representative, additional		65.00
		2. Each programmer, additional		40.00
		3. Each repairman, and/or installation and maintenance technician, additional		30.00
	d.	Having a retail list price in excess of \$100,000	810.00	
		1. Each salesman, systems engineer or marketing representative, additional		65.00
		2. Each programmer, additional		40.00
		3. Each repairman, and/or installation and maintenance technician, additional		30.00
	e.	Rental:		
		1. Including calculators, cash registers, typewriters, office machines and photocopying equipment where no unit rented exceeds \$2,500 in value	135.00	20.00 per service em-
				ployee
		2. Office machines, computers, other data processing equipment and photocopying equipment, where the unit exceeds \$2,500 in value	270.00	35.00 per service em-
				ployee

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	f.	Stock, or supplies	200.00	plus 0.24% stock
	g.	Secondhand machines	100.00	20.00 per employee
	h.	Plus business schools, private	270.00	20.00 per employee
(56)	RESERVED			
(57)	BUSINESS SCHOOLS, PRIVATE		270.00	20.00 per employee
	a.	Plus recreation room or parlor	270.00	
(58)	BUTANE GAS DISTRIBUTORS		200.00	20.00 per employee
(58.2)	BUYERS CLUBS		200.00	0.24% stock or \$1.35 per
				membership, whichever is greater
C				
(59)	CABINETMAKER AND CARPENTER SHOPS		200.00	20.00 per employee
(60)	CANDY, RETAIL SHOP		200.00	0.24% stock
(61)	CARPET, DRAPERY, RUG, MATTRESS CLEANING		100.00	20.00 per employee
(62)	CARPET DEALERS			
	a.	Sales	200.00	plus 0.24% stock
	b.	Installation	70.00	plus 20.00 per employee
(63)	CATERING SERVICE		135.00	35.00 per vehicle

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	Plus additional services:			
	a.	Restaurant	100.00	20.00 per employee
(64)	CHECK CASHING SERVICE (includes payday advance companies)		200.00	plus 30.00 per employee
(65)	CHEMICAL AGENTS OR SALESMEN, each		200.00	plus 0.24% stock
(66)	CLOTHING, RETAIL		200.00	plus 0.24% stock
	Plus additional services:			
	a.	Fur storage	270.00	
	b.	Dry cleaning service	100.00	20.00 per employee
	c.	Shoe cleaning/repair	100.00	
	d.	Seamstress, each	35.00	
(67)	CLUBS:			
	a.	Private	405.00	20.00 per employee
	b.	Social	405.00	20.00 per employee
(68)	COLD STORAGE PLANT		200.00	20.00 per employee
	Plus additional services:			
	a.	Locker rental	35.00	
(69)	COLLECTING AGENCY		200.00	20.00 per employee
	Plus additional services:			

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	a.	Wrecker service		plus 35.00 per wrecker
(70)		COMMERCIAL ARTIST (Any person who paints portraits or scenery, sketches or draws cartoons or the like for profit)	135.00	20.00 per employee
(70.1)		COMPUTER GAME DESIGN AND DEVELOPMENT	200.00	
	a.	Game design and development		50.00 per programmer 30.00 per technician
	b.	Design and development (non-game related)		50.00 per programmer 30.00 per technician
	c.	Website design and development		30.00 per employee
(70.2)		COMPUTER HARDWARE SALES, NEW OR USED	250.00	plus 0.24% stock
(70.4)		COMPUTER SERVICES, HOME BASED	100.00	30.00 per employee
		Plus additional services:		
	a.	Computer graphics	100.00	30.00 per employee
	b.	Service/repair	100.00	30.00 per employee
	c.	Software and services	100.00	30.00 per employee
	d.	Computer training specialist	100.00	30.00 per employee
	e.	Networking/interconnecting computing resources	100.00	30.00 per employee
(71)		CONCRETE, READY-MIX:		
		Sewer pipe, lime, chert, crushed rock, asphalt, delivered to	135.00	65.00 per vehicle

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(72)	CONFECTIONERY STORE (A place exclusively devoted to the purpose of selling candies, gum, cakes, ice cream and/or soft drinks; this classification shall not include the manufacturing or the making thereof)	75.00	
(73)	CONTRACTORS:		
	a. General building (any person who engages in the business of supervising construction, alteration, or repairs of buildings and who has the general direction and control over tradesmen and/or subcontractors, shall be classified as a "general building contractor"):		
	1. Class 1—(Remodeling only) Permit from \$0.00 to \$25,000.00, and all subcontractors	200.00	20.00 per employee
	2. Class 2—Any contractor obtaining a building permit from \$0.00 to \$150,000.00	300.00	20.00 per employee
	3. Class 3—Any contractor obtaining a building permit in excess of \$150,000.00 but less than \$500,000.00	500.00	20.00 per employee
	4. Class 4—Any contractor obtaining a building permit greater than \$500,000.00 but less than \$1,000,000.00	800.00	20.00 per employee
	5. Class 5—Any contractor obtaining a building or construction permit in excess of \$1,000,000.00	1,600.00	20.00 per employee
(74)	CONTRACTORS, ASPHALT PAVING	270.00	20.00 per employee
(74.1)	CONTRACTOR—EXCAVATING	270.00 base plus	20.00/employee

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(74.2)	CONTRACTOR—UTILITY	500.00 base plus	20.00/employee
(75)	CONTRACTORS, HOUSE WRECKERS AND MOVERS	200.00	20.00 per employee
(75.5)	CONTRACTOR, MASONRY	200.00	20.00 each employee
(76)	CONTRACTORS, ROAD	540.00	
	Base charge, plus cumulative amounts per employee:		
a.	1—50		8.00 each
b.	51—200		7.00 each
c.	201—400		6.00 each
d.	Over 400 employees		5.00 each
(76.1)	CONTRACTORS, ROOFING OR PAINTING	200.00	20.00 per employee
(76.2)	CONVENIENCE MARTS	605.00	
	Plus additional services:		
a.	Gas		35.00 per fueling position
b.	Restaurant		100.00
c.	Video rental		100.00
d.	Ride, coin operated		5.00 each
(77)	COSMETICS, RETAIL	200.00	Plus 0.24% stock

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(78)	COURIER SERVICES:		
	a.	½ ton up to 1 ton truck	35.00 each
	b.	Over 1 ton and up to 2½ ton truck	65.00 each
	c.	Over 2½ ton truck	135.00 each
(79)	COUPONS, CARD, CHECK ORDERS AND/OR OTHER TRADE STIMULATORS, DISTRIBUTORS		270.00
(79.1)	CRAFTS:		
	a.	Full-time business outside the home	100.00
	b.	Home-based	75.00
	c.	Part-time	50.00
(79.2)	CREDIT CARD, PROCESSING AND OBTAINING		135.00 20.00 per employee
(80)	CREDIT RATING AGENCY OR BUREAU		380.00 20.00 per employee
D			
(80.1)	DAIRIES/MILK DISTRIBUTORS		200.00 plus 0.24% stock
(81)	DANCING SCHOOL		135.00 20.00 per employee
(82)	DATA PROCESSING SERVICE (Any person involved in sales of automatic data processing services including software development (systems analysis and programming), machine processing of client data, and consultant services)		470.00
	a.	Each client contact, marketing and systems analyst employee, additional	55.00

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	b.	Each programmer, additional		40.00
	c.	Each machine operator, additional		20.00
(82.1)		DATA PROCESSING SERVICE (includes home-based and part-time)	270.00 base	
(82.2)		Reserved		
(82.3)		DATING SERVICES	135.00	
(83)		DENTAL LABORATORIES	200.00	20.00 per employee
				plus 0.24% stock, if applicable
(84)		RESERVED		
(85)		DEPARTMENT, DISCOUNT AND VARIETY STORES	200.00	0.24% stock
(85.2)		DEPARTMENT STORE, MAJOR CHAIN, sells a wide variety of goods and services	200.00	0.24% stock
		Plus additional services:		
	a.	Optical	155.00	
	b.	Restaurant	100.00	
	c.	Pharmacy	200.00	0.24% stock
	d.	Beauty salon	135.00	
	e.	Training class	200.00	
	f.	Florist	135.00	

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	g.	Shrubbery, potted plants	200.00	
	h.	Video sales	135.00	
	i.	Recreation room	135.00	
	j.	Gun dealer	135.00	
	k.	Service technician (on-call)		35.00 per technician
	l.	Gas pumps		35.00 per fueling position
(85.4)		DIAPER SERVICE (includes pickup and delivery)	135.00	20.00 per employee
				35.00 per vehicle
(86)		DIRECTORIES, printing and distribution	405.00	20.00 per employee
(86.1)		DISTRIBUTION CENTER (A facility which is associated with an out-of-state company whose products are received and then redistributed to retailers or wholesalers within the state)		
	a.	½-ton up to 1-ton truck		35.00 each
	b.	Over 1 ton and up to 2½-ton truck		65.00 each
	c.	Over 2½-ton truck		135.00 each
(87)		DRAFTSMEN AND/OR DESIGNERS	135.00	35.00 per employee
(88)		DRESSMAKER/SEAMSTRESS	50.00	20.00 per employee
(89)		DRIVING SCHOOL	100.00	20.00 per employee
(90)		DRY CLEANING AND PRESSING ESTABLISHMENTS, restricting their services to dry cleaning or pressing	100.00	20.00 per employee

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E			
(91)	ELECTRIC CONTRACTOR	200.00	20.00 per employee
			plus 0.24% stock, if applicable
(92)	ELECTRIC REFRIGERATION REPAIRS	200.00	20.00 per employee
			plus 0.24% stock, if applicable
(93)	ELECTROLOGIST (Each person engaged in providing electrolysis (hair removal services))	135.00	
(94)	ELEVATORS (Each person selling or installing hydraulic, steam, electric, or handpower elevators or repairing same, as principal or agent)	405.00	20.00 per employee
(95)	EMPLOYMENT AGENCY	135.00	20.00 per employee
(96)	ENGRAVERS, LITHOGRAPHERS, MONOGRAMMERS, SILK SCREENING	200.00	35.00 per employee
(97)	ESCORT SERVICE, MOTOR VEHICLE	75.00	13.50 per vehicle over 1
(97.2)	ESTATE SALES	135.00	35.00 per employee
(97.4)	EVENT PROMOTER	200.00	
(98)	EXTENDED HEALTH CARE FACILITY	270.00	4.00 per bed
(99)	EXTERMINATORS, PEST CONTROL	135.00	20.00 per employee
F			

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(99.2)	FINANCE AGENCY OR DEPARTMENT	200.00	20.00 per employee
(99.4)	RESERVED		
(100)	FLEA MARKET:		
	a. Operator	100.00	
	b. Each booth or stall in which merchandise is displayed or sold		13.50
	(Operator is responsible for insuring payment of per-stall fees)		
(101)	FLORISTS	200.00	plus 0.24% stock
(101.1)	FREELANCERS	100.00	20.00 per employee
	Encompasses any business which cannot be otherwise classified.		
(102)	FUNERAL DIRECTORS AND/OR UNDERTAKERS	340.00	20.00 per employee
	Plus additional services:		
	a. Mortician	155.00	
(103)	FUR STORAGE, exclusive, or where operated in connection with other business	270.00	
(104)	FURNITURE AND APPLIANCE DEALER, NEW	200.00	plus 0.24% stock
	Plus additional services:		
	a. Furniture and/or appliance repair	100.00	20.00 per employee
	b. Carpet, drapery, rug, mattress cleaning	100.00	20.00 per employee

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	c.	Service technician (on-call)		35.00 each
	d.	Interior designers		155.00 each
(105)		FURNITURE DEALERS, SECONDHAND	200.00	20.00 per employee
		Plus additional services:		
	a.	Repair/refinishing/upholstery	100.00	20.00 per employee
(106)		FURNITURE REPAIRING AND UPHOLSTERING	100.00	20.00 per employee
G				
(107)		GASOLINE AND OIL DEALERS, WHOLESALE	565.00	65.00 per truck
		Plus additional services:		
	a.	Manufacturer's in-transit distribution center operations	270.00	
(108)		GIFT SHOP	200.00	plus 0.24% stock
		Plus additional services:		
	a.	Rentals	100.00	
	b.	Repair	100.00	
(108.1)		GLASS COMPANY, AUTO AND BUILDING MATERIAL	200.00	plus 0.24% stock
				20.00 per employee
		Plus additional services:		
	a.	Repair	100.00	

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	b.	Service technicians (on-call)		35.00 each
(109)	GOLF COURSE, MINIATURE		135.00	20.00 per employee
	Plus additional services:			
	a.	Driving range	135.00	
(110)	GOLF COURSE, PUBLIC:			
	a.	9-hole	170.00	
	b.	18-hole	270.00	
	Plus additional services:			
	c.	Pro shop, retail	200.00	plus 0.24% stock
	d.	Driving range	135.00	
	e.	Golf professional	155.00 each professional	
	f.	Lesson/schooling	200.00	
	g.	Restaurant/snack bar	100.00	
(111)	GOLF DRIVING RANGE, EXCLUSIVE		135.00	
(112)	GROCERIES, RETAIL (Independently owned)		200.00	plus 0.24% stock
	Plus additional services:			
	a.	Gas		35.00 per fueling position
	b.	Video rentals		100.00

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	c.	Restaurant/snack bar (If more than 2 fuel nozzles, see Class 76.2)		100.00
(113)		GROCERIES, WHOLESALE	200.00	plus 0.24% stock
(114)		GUN DEALERS	200.00	plus 0.24% stock
H				
(115)		HARDWARE STORE	200.00	plus 0.24% stock
		Plus additional services:		
	a.	Gun dealer	100.00	
	b.	Building/plumbing materials	135.00	
(116)		RESERVED		
(117)		HAULERS, DELIVERY COMPANIES, COMMERCIAL HAULERS:		
	a.	½ ton up to 1 ton truck, each	35.00	
	b.	Over 1 ton and up to 2½ ton truck, each	65.00	
	c.	Over 2½ ton truck, each	135.00	
(117.2)		HAZARDOUS COMMERCIAL OR MEDICAL DISPOSAL FACILITIES (per ton of waste disposed of during the calendar year)	35.00 per ton/\$5,000.00 bond required	
(118)		HEALTH SPA/FITNESS CENTER	270.00	20.00 per employee
(118.8)		HOBBY SHOP	200.00	plus 0.24% stock
		Plus additional services:		

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	a.	Repair	100.00	20.00 per technician
(119)		HEARING AID AGENCY	200.00	plus 0.24% stock
(119.1)		HORSE-DRAWN VEHICLES	200.00	20.00 per employee
(119.2)		HOSPITALS (for profit)	270.00	20.00 per employee
(120)		HOUSEHOLD SUPPLIES	200.00	plus 0.24% stock
I				
(121)		RESERVED		
(122)		ICE DEALER, RETAIL, no delivery, operating from an established place of business	50.00	
(123)		ICE DEALER, RETAIL, sold exclusively from trucks, each truck	50.00	
(123.2)		ICE CREAM MOBILE UNIT (per vehicle)	50.00	
(124)		ICE CREAM/FROZEN YOGURT STORE	135.00	
		Plus additional services:		
	a.	Carry-out	35.00	
	b.	Drive-through	35.00	
(124.1)		(HOME) INSPECTION SERVICES	100.00	20.00 per employee
(124.2)		RESERVED		
(125)		INSULATION, WATERPROOFING AND WEATHERPROOFING, each location	200.00	20.00 per employee
				0.24% stock, if

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			applicable
(125.5)	INTERIOR DECORATORS AND DESIGNERS	100.00	20.00 per employee
	Plus additional services:		
	a. Draperies/wallcovering	100.00	
	b. Professional interior decorator		155.00 each
	c. Plant/floral arrangements	100.00	
(125.6)	INTERNET COMPANIES AND INTERNET SERVICE PROVIDERS	200.00	plus cumulative
			amounts
	Rate Schedule:		
	Number of Subscribers:		
	0—1,000	200.00	
	1,001—10,000	500.00	
	10,001—25,000	750.00	
	25,001—50,000	1,000.00	
	50,001—75,000	1,250.00	
	Each additional 25,000 or fraction thereof	250.00	
(125.7)	INTERNET SALES	200.00	20.00 per employee
			0.24% stock, if applicable

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(126)	INVENTORY SERVICE	200.00	20.00 per employee
(127)	INCOME TAX PREPARATION	135.00	50.00 per employee
J			
(128)	JANITOR SUPPLIES, WHOLESALE OR RETAIL	200.00	0.24% stock
(129)	JANITORIAL SERVICES	100.00	20.00 per employee
(129.1)	JEWELRY MANUFACTURERS/STORE	200.00	0.24% inventory
	a. plus repair	100.00 base plus	20.00 per employee
(129.2)	RESERVED		
(130)	JUNK, WASTE MATERIAL (Hides, furs, wool, paper, rags, scrap iron, brass, rubber, copper, used building materials)	435.00	20.00 per employee
K			
(131)	KINDERGARTEN, NURSERY SCHOOL AND BOARDING HOME:		
	a. Up to 50 children/persons	135.00	20.00 per employee
	b. Over 50 children/persons	270.00	20.00 per employee
L			
(132)	LABORATORIES, X-RAY, TESTING, etc.	200.00	20.00 per employee
(133)	LANDSCAPING		
	a. Landscaping	135.00	20.00 per employee 2.00 per vehicle *

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	b.	Lawn care, maintenance, and/or mowing	100.00	20.00 per employee 2.00 per vehicle *
		* NOTE: The treasury management division shall, upon receipt of payment of the business license fee, provide a hangtag for each vehicle assessed, to be displayed on the rear-view mirror of vehicles in use during operating hours.		
(134)		LAUNDRIES, LINEN, UNIFORMS AND TOWEL SUPPLY.	135.00	20.00 per employee
(135)		LAUNDRIES AND DRY CLEANING ESTABLISHMENTS, SUBSTATIONS:		
		Where no machinery is operated	100.00	
(135.1)		LAUNDROMAT	100.00	3.00 per machine
(135.2)		LEGAL SERVICES AGENCY.	200.00	20.00 per employee
(136)		LIMOUSINE SERVICE	135.00	30.00 per employee
(136.5)		LIQUOR STORE (NON-ALCOHOL ITEMS)	75.00	
(137)		LIVESTOCK MARKET SALES	405.00	35.00 per employee
(138)		LOANS, PERSONAL	200.00	20.00 per employee
(139)		LOANS, REAL ESTATE:		
	a.	Loans, real estate	270.00	20.00 per employee
	b.	Mortgage banking	270.00	20.00 per employee
(140)		LOCKSMITHS, SAFE AND VAULT SALES AND REPAIRS	200.00	plus 0.24% stock
(141)		LUMBER AGENTS	135.00 per agent	

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M			
(142)	MACHINE SHOP:		
	a.	Shop only, including, but not limited to, precision work to rebuild motors, make new parts, weld parts, press metal parts with hydraulic or mechanical presses and grind motor parts	135.00 20.00 per employee
	Plus additional services:		
	b.	Sale of parts	200.00 plus 0.24% stock
(143)	MACHINERY DEALER:		
	Plus additional services:		
	a.	Sales and service:	
		1. Light equipment, where no unit retail price exceeds \$20,000	200.00 plus 0.24% stock
		2. Heavy equipment, where unit price of equipment exceeds \$20,000	250.00 plus 0.24% stock
		3. Repair	100.00
	b.	Rental:	
		1. Light equipment, where unit retail price of equipment does not exceed \$20,000	270.00
		2. Heavy equipment, where unit price of equipment exceeds \$20,000	405.00
		3. Repair	100.00

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	c.	Sale of used machinery	405.00	
		1. Repair	100.00	
	d.	Sale of parts	200.00	plus 0.24% stock
(143.1)		MAIDS, HOUSEKEEPING AND CLEANING SERVICES	75.00	20.00 per employee
(143.3)		MAIL SUBSTATIONS	100.00	
		Plus additional services:		
	a.	Telecommunications services	100.00	
(144)		MANICURIST, each	75.00	
(145)		MANUFACTURERS	135.00	
		All types of manufacture including, but not limited to, baskets, blinds or shades, cooperage, ice, jewelry, lumber, potato chips, candy, canning factories, chemicals, cosmetics, sawmills, etc. Each location requires a separate license.		
		Base charge, plus cumulative amounts per employee:		
	a.	1—50 employees	8.00 each	
	b.	51—200 employees	7.00 each	
	c.	201—400 employees	6.00 each	
	d.	401—700 employees	5.00 each	
	e.	701—1000 employees	4.00 each	
	f.	Over 1000 employees	3.00 each	

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(146)	MANUFACTURER'S AGENT, each	200.00	plus 0.24% stock
(146.5)	MARKETING (including but not limited to direct mail & internet)	200.00	30.00 per employee
(146.6)	MARKET RESEARCH	200.00	30.00 per employee
(147)	MANUFACTURERS IN-TRANSIT DISTRIBUTION CENTER OPERATION (A facility which operates [as] a separate entity, or in connection with, or as an extension of a local manufacturing firm, in which a majority of the products are distributed outside the state, shall be taxed on the inventory of goods and products distributed in the state)	200.00	
	Plus inventory, first \$4,000,000		0.25% of the average annual dollar inventory level, 10,000.00 maximum
	Plus inventory above \$4,000,000		0.125% of the average annual dollar inventory level
(148)	MASSAGES AND BATHS	200.00	68.00 per employee
	(Requires State Recertification every six months—Issue ½ year only each time)		
	Plus additional services:		
	a. School, private		
	1. Under 50 pupils	200.00	35.00 per employee
	2. Over 50 pupils	270.00	35.00 per employee

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(149)	MEATS, PACKINGHOUSE COMPANIES	135.00	
	Base charge plus cumulative amounts per employee:		
	a. 1—50 employees	8.00 each	
	b. 51—200 employees	7.00 each	
	c. 201—400 employees	6.00 each	
	d. 401—700 employees	5.00 each	
	e. 701—1,000 employees	4.00 each	
	f. Over 1,000 employees	3.00 each	
(150)	MEATS, RETAIL, where principal stock	200.00	plus 0.24% stock
(151)	MEATS, WHOLESALE DEALERS in green meats and/or butchering cattle, hogs, or other animals and offering same for sale	200.00	20.00 per employee
(151.1)	MEDICAL CONSULTING SERVICE	200.00	20.00 per employee
	Each person, firm or corporation which charges to process claims, audit bills, make payments, audit inventories, counsel regarding billing procedures, or conduct medical specialist training courses in hospitals and clinics.		
(152)	METAL PROCESSORS (Each person engaged in the business of processing steel, iron and other metals for sale, including, but not limited to, smelting, welding, shaping and fabricating of metal products), employing:		
	a. Up to 50 employees	270.00	20.00 per employee
	b. 51 or more employees	540.00	20.00 per employee

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(153)	METAL, SHEET METAL AND TIN WORK	135.00	20.00 per employee
(153.1)	MICROFILMING SERVICE/PHOTO FINISHING:		
	a. Pick-up station (separate location)	100.00	20.00 per employee
	b. Processing plant (separate location)	100.00	20.00 per employee
(153.3)	MINNOW DEALER OR BAIT MARKETS per year, or any part thereof	100.00	
(154)	MOBILE CANTEEN (per vehicle per year or part thereof)	100.00	
(154.1)	MOBILE COMMUNICATION SERVICES	135.00	plus cumulative
			amounts
	Rate Schedule:		
	Number of Subscribers:		
	0—1,000	340.00	
	1,001—10,000	675.00	
	10,001—25,000	1,350.00	
	25,001—50,000	2,025.00	
	50,001—75,000	2,700.00	
	Each additional 25,000 or fraction thereof	675.00	
(155)	MOBILE HOME PARKS OR MANUFACTURED HOME PARKS:		
	a. Each location	200.00	

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	b.	Each mobile home space or manufactured home space, additional	15.00 per space	
(155.1)		MOBILE HOME SALES, RECREATIONAL VEHICLES, CAMPERS	200.00	plus 0.24% stock
				20.00 per employee
(156)		MOTELS, HOTELS, AND MOTOR LODGES	135.00	4.00 per room
		Plus additional services:		
	a.	Laundry, dry cleaning	100.00	
	b.	Restaurant	100.00	20.00 per employee
	c.	Limousine rental	35.00 per vehicle	
	d.	Convention/meeting room rentals	135.00	
(157)		MOTION PICTURE SUPPLY AND/OR FILM EXCHANGE	135.00	20.00 per employee
(158)		MOTORCYCLE DEALERS	200.00	plus 0.24% stock
		Plus additional services:		
	a.	Repair	100.00	20.00 per employee
(158.1)		MUSIC EDUCATORS/HOME BASED		
		1—20 students		No license required
		21 or more students	\$100	\$20 per employee
(159)		MUSIC SUPPLIES (sheet music, records, musical instruments)	200.00	plus 0.24% stock

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	a.	Rentals	100.00	
(159.1)		MUSIC AND/OR SOUND CONTRACTOR	200.00	plus 20.00 per employee
		Music video sounds; track tapes; disc jockeys for hire		plus 0.24% stock
		Plus additional services:		
	a.	Video productions	100.00	
N				
(160)		NANNY SERVICE	135.00	
(161)		NEWSPAPER PUBLISHERS, daily, weekly, monthly publications accepting paid advertising	135.00	
		Base charge, plus cumulative amounts per employee:		
	a.	1—50 employees	8.00 each	
	b.	51—200 employees	7.00 each	
	c.	201—400 employees	6.00 each	
	d.	Over 400 employees	5.00 each	
		Publications sponsored by a public or private educational institution and not engaged in such business for profit are not subject to the tax levied by this section.		
(162)		NEWSSTANDS, RETAIL	100.00	20.00 per employee
(163)		NURSERY, SHRUBBERY:		
	a.	Nursery, shrubbery, plants, sales of	200.00	20.00 per employee

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	b.	Nursery, shrubbery, plants, leasing of	100.00	
	c.	Nursery, shrubbery, plants, sales and leasing	270.00	
(164)		NURSING HOMES	135.00	3.00 per bed
(164.2)		NURSING SERVICES, IN-HOME	200.00	20.00 per employee
	(a)	Adult care	100.00	
O				
(165)		OFFICE AND/OR AGENCY OPERATIONS. (Each person maintaining an office or agency with personnel (to include corporate branch, regional or division offices), where all other functions peculiar to the business may be affected outside the city, not to include office where business is located in city and licensed), cumulative amounts per group of employees:		
	a.	1—5 employees	100.00	
	b.	6—10 employees	115.00	
	c.	11—25 employees	135.00	
	d.	<u>26</u> —50 employees	200.00	
	e.	Over 50 employees	270.00	
(166)		OPINION SURVEYS (Each person engaged in conducting opinion surveys or polls per year or any part thereof)	200.00	
(167)		OPTICAL MANUFACTURERS	200.00	plus 0.24% stock
				155.00 per optician

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P			
(168)	PAGER COMPANIES:		
	a.	Sales	200.00 plus 0.24% stock
	b.	Rental, lease	340.00 20.00 per employee
	c.	Sales, rental, lease	250.00 plus 0.24% stock
(168.1)	PAINTERS, CURBSIDE ADDRESSES (not prorated or discounted)		35.00 per employee
(169)	PAPER COMPANIES		200.00 plus 0.24% stock
(170)	PARKING LOTS AND DECKS		15.00 4.00 per space
(171)	PAWNBROKERS (not prorated)		810.00
	Plus additional services:		
	a.	Sale of precious metals	405.00
	b.	Sale of used wearing apparel	100.00
(172)	PEDDLERS ON FOOT, CONFECTIONS AND KINDRED LINES, DRY GOODS AND MERCHANDISE (not prorated)		75.00 per peddler
(172.5)	PERSONAL SHOPPING SERVICE		135.00 20.00 per employee
(173)	PET CARE (including boarding, grooming, and breeding		135.00 20.00/employee base plus
(174)	Reserved		
(175)	PET SHOPS AND SALES		200.00 plus 0.24% stock

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(176)	PHARMACY	200.00	plus 0.24% stock
(177)	PHOTO DEVELOPERS	100.00	20.00 per employee
(178)	PHOTOGRAPHERS AND/OR PORTRAIT PAINTERS:		
	a. Maintaining an established studio in the city	135.00	20.00 per employee
	b. Itinerant photographers not having a permanent, established place of business in the city, per year or any part thereof	270.00	
(179)	PLASTIC PRODUCTS	200.00	
	Plus additional services:		
	a. Fabricating, finishing, decorating	100.00	20.00 per employee
	b. Laminating	100.00	20.00 per employee
	c. Tubing	100.00	20.00 per employee
	d. Distributing	100.00	20.00 per employee
(179.2)	PLASTIC PRODUCTS, WHOLESALE MANUFACTURERS	200.00	plus 0.24% stock
(180)	PLUMBING AND GASFITTER CONTRACTOR	200.00	20.00 per employee
			plus 0.24% stock
(180.1)	PRECIOUS METAL DEALERS	135.00 per day or 405.00 for 1 year at the option of the purchaser	
	This paragraph shall not apply if the person pays privilege license tax under another classification set out in this section, provided the tax is paid for the privilege of		

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	conducting a business, occupation or profession which routinely and customarily includes the buying of precious metals.		
(181)	PREMIUM STAMP DISTRIBUTION	675.00	
(182)	PREMIUM STAMP REDEMPTION STORE	200.00	0.24% stock
(183)	PRINTING, LINOTYPE, BOOKBINDING OR RULING, MULTILITHING (Each person operating a job, printing office or linotype machine, with or without printing press)	200.00	20.00 per employee
			0.24% stock, on supply
(184)	PRODUCE MARKET. Each operator of a farmer's market or produce market occupying:		
	a. Not more than 1 city lot (50 feet by 150 feet) or equivalent	50.00	
	b. Less than 1/8 of a city block, or equivalent	75.00	
	c. Less than ¼ of a city block, or equivalent	100.00	
	d. Less than ½ of a city block, or equivalent	135.00	
	e. ½ of a city block or more	270.00	
	Each license will be issued for 1 year and will not be prorated.		
(185)	PRODUCE, RETAIL, each car or truck	50.00	
(186)	PRODUCE, WHOLESALE	200.00	plus 0.24% stock
(187)	PROFESSIONALS, including, but not limited to the following,		155.00 per professional

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	per firm member, associate or staff professional		50.00 per paraprofessional employee * (see notes at the end of this paragraph)
a.	Appraisers, including real estate		
b.	Accountants and auditors, licensed		
c.	Architects		
d.	Attorneys		
e.	Chiropractors		
f.	Consultants (One who is hired to give professional advice or services in their area of expertise. A person who advertises himself or herself as a consultant will be presumed to fall within this category.)		
g.	Dentists		
h.	Engineers		
h1.	Financial consultants		
i.	Geologists		
j.	Resident athletic professionals		
k.	Interior decorators		
l.	Landscape architects		
m.	Medical doctors (excludes interns and residents; includes any other physician who treats private		

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		patients)		
	n.	Morticians		
	o.	Optometrists		
	p.	Opticians		
	q.	Psychologists		
	r.	Veterinarians		
	s.	Court reporters		
	t.	Medical services without staff physicians		
	u.	Therapists		
	v.	Psychiatrists		
	w.	Reserved		
	x.	Reserved		
	y.	Reserved		
	z.	Professionals, licensed, not otherwise classified—Each, except as otherwise herein provided		
		<p>* Note 1: "Paraprofessional employee" shall be defined as each person engaged in or aiding in what is commonly known as a paraprofessional career, including, but not limited to, paralegal personnel, registered nurses, dental hygienists, bookkeepers, nonlicensed accountants, laboratory, X-ray technologists, draftsmen, surveyors, real estate salesmen, and interior designers.</p>		

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	<p>* Note 2: A business license shall not be issued where only paraprofessional(s) are assessed for a license, and where no professionals are assessed for that same license. In instances where all employees of a business can be classified as paraprofessionals and no employees can be classified as professionals, a different classification must be used.</p>		
(188)	RESERVED		
(189)	PUBLIC RELATIONS	200.00	35.00 per employee
(189.4)	PURCHASING AGENT(S)	200.00	20.00 per employee
R			
(190)	RADIO BROADCAST STATIONS	405.00	20.00 per employee
(190.1)	REAL ESTATE		
190.1 (A) PROPERTY FOR LEASE OR RENTAL			
(a)	For purposes of this classification, dwelling unit means any room or group of rooms within a dwelling that forms a single habitable unit with facilities which can be used, or are intended to be used, for living, sleeping, cooking, and eating, whether such unit is occupied or vacant. The term "dwelling unit" shall be construed as if followed by the words "or any part thereof."		
	For example, a dwelling unit which consists of individual single-family housing is considered one (1) dwelling unit; a duplex is considered two (2) dwelling units; a triplex is considered three (3) dwelling units; and, so on. The term dwelling unit does not include temporary residential facilities such as hotels, motels, or treatment centers.		
(b)	Only one (1) base charge is required from an individual or entity that owns four (4) or more units of real estate for rental, provided one (1) or more additional charges may be required for employees, or other activities;		
(c)	Any square footage calculation in this classification means the actual calculation, or any part of the figure. For example, a calculation of one thousand (1,000) square feet means one		

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	thousand (1,000) square feet or any part of that figure. So, if the square footage is one thousand two hundred fifty (1,250) feet, the fee is the same as if the square footage was two thousand (2,000) square feet.	
(d)	The owner of property is responsible for the per unit fee of property available for rent, even though this amount may actually be paid by a property services company. The property services classification is not responsible for the base charge of an owner, nor for the charge per dwelling unit; however, no such dwelling unit may be rented or managed if the base charge and per unit fees are not paid to the city.	
(e)	The following real estate classifications and charges are as follows:	
	(1) OWNERSHIP ONLY (less than four (4) units)	35.00
	(2) OWNERSHIP ONLY (more than four (4) units)	200.00
	—Plus dwelling unit fee (up to one hundred (100) units)	7.00 per dwelling unit
	—Plus dwelling unit fee (over one hundred (100) units)	3.50 per dwelling unit
	(3) ADDITIONAL FEES FOR LEASED OR RENTED PROPERTY	
	(A) Over one thousand (1,000) square feet for vehicular parking	2.00 per square foot
	(B) Each one thousand (1,000) square feet of warehouse or industrial space	2.00 per square foot
	(4) UNRENTED SPACE If the owner or manager can establish the space has not been rented for an entire previous calendar year	2.00 per one thousand (1,000) square feet
	(5) OWNER OCCUPIED dwelling unit, commercial, office, industrial or warehouse space	No fee
	(6) WAREHOUSE, INDUSTRIAL OR COMMERCIAL SPACE	2.00 per one thousand (1,000)

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			square feet
190.1 (B)	REAL ESTATE SALES	Base fee	200.00
	—Plus per employee fee		35.00
	—Plus per sales person fee		50.00
190.1 (C)	REAL ESTATE PROPERTY MANAGEMENT	Base fee	\$200.00
	—Plus per employee fee		35.00
	—Plus per sales person fee		50.00
190.1 (D)	REAL ESTATE DEVELOPMENT	Base fee	200.00
	—Plus per employee fee		20.00
	—Plus per salesperson fee		50.00
190.1 (E)	Additional fees for leased or rented property		
	a. Over 1,000 square feet for vehicle parking		\$2.00 per 1,000 square feet or any part thereof
	b. Each 1,000 square feet of warehouse or industrial space		\$2.00 per 1,000 square feet or any part thereof
(191)	Reserved		
(192)	RECORDING SERVICE	100.00	20.00 per employee

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(192.1)	RECORDING STUDIO	200.00	30.00 per employee
	(Including, but not limited to, compact discs, digital audio, and tapes)		
(192.2)	RECYCLING COMPANIES	340.00	20.00 per employee
(193)	RENTALS, per location. Each person engaged in the rental of the following, whether incidental to or connected with any other business or not:		
	a. Clothing, including, but not limited to, tuxedos, costumes and wedding apparel	135.00	
	b. Household items, including but not limited to, dinnerware, furniture, light lawn, garden and floor care equipment or tools, televisions, communications equipment, small business machines, hospital equipment, sporting and camping equipment and the like	270.00	
	c. Machinery, implements and heavy equipment not included in subparagraph b. of this paragraph. Such items as air compressors, front end loaders, back hoes, cranes, lifts or hoists, trenching machines, concrete mixers, pumps, forklifts, generators, scaffolding and the like	405.00	
	Plus additional services:		
	1. Trailer rentals	100.00	plus 7.00 per trailer
	2. Mobile home and recreational vehicle	200.00	plus 20.00 per employee
(194)	REPAIR SHOPS/SERVICES	100.00	20.00 per employee

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(194.1)	REPAIR—MOBILE MECHANIC	100.00 base plus	20.00/employee
(195)	RESTAURANTS, CAFETERIAS, CAFES, LUNCH STANDS, LUNCH COUNTERS, DRIVE-IN FOODS AND DRINK SERVICE	100.00	20.00 per employee
	Plus additional services:		
	a. Catering service	135.00	20.00 per employee
			35.00 per vehicle
(196)	RUBBER STAMPS OR STENCIL DEALERS	200.00	plus 0.24% stock
S			
(197)	SANDWICHES, MANUFACTURER AND/OR WHOLESALE	135.00	plus 35.00 per truck
(198)	SCHOOLS, PRIVATE:		
	a. Under 50 pupils	200.00	35.00 per employee
	b. Over 50 pupils	270.00	35.00 per employee
(198.1)	a. SCHOOLS, TUTORING SERVICE	\$200	\$30 per employee
	b. Schools, tutoring service/home-based		
	1—20 students		No license required
	21 or more students	\$100	\$20 per employee
(198.2)	SEASONAL VENDORS (Operative 3 months or less)	100.00	
	Includes, but not limited to, produce, woodcutters, Christmas tree sales, holiday merchants.		

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(198.4)	SCREEN PRINTING	100.00	
(199)	SECONDHAND WEARING APPAREL:		
	a. Secondhand apparel	100.00	
	b. Secondhand, used other	100.00	
	c. Secondhand apparel and used other	135.00	
(200)	SECRETARIAL SERVICES AND MIMEOGRAPH	100.00	20.00 per employee
(201)	RESERVED		
(202)	SEWER CLEANERS	200.00	20.00 per employee
(203)	SEWING MACHINE:		
	a. Sales	200.00	plus 0.24% stock
	b. Repair	100.00	
	c. Sales and repair	200.00	plus 0.24% stock
(203.01)	SHOES, RETAIL	200.00	plus 0.24% stock
	Plus additional services:		
	a. Repair/cleaning	100.00	20.00 per employee
(203.1)	SPORTING GOODS COMPANIES	200.00	plus 0.24% stock
	Plus additional services:		
	a. Gun dealer	100.00	
	b. Repair, sports equipment	100.00	20.00 per employee

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(203.11)	SKATEBOARDING AND/OR BIKING FACILITY	100.00	20.00 per employee
(204)	STONE AND MONUMENTS	200.00	20.00 per employee
(204.1)	STONE, SAND AND GRAVEL, MINING, SALE, DELIVERY	135.00	20.00 per employee
			35.00 per vehicle
(204.2)	SUPERMARKET, MAJOR CHAIN	135.00 per register, plus 0.24% stock	
	(a) Gas pumps		35.00 per fueling position
(205)	SURVEYORS, self-employed, each owner, firm member or partner	200.00	35.00 per employee
T			
(206)	TAILOR, EXCLUSIVE, where stock of materials is carried, measurements taken and clothing made	200.00	plus 0.24% stock
(207)	TAILOR, where charge is made for clothing repairs or alterations	100.00	20.00 per employee
(207.1)	TANNING SALON	100.00	20.00 per employee
(207.2)	TATTOO/PIERCING SERVICES	200.00	30.00 per employee
(208)	TAXICAB	200.00	20.00 per employee
(208.3)	TAXIDERMIST	135.00	20.00 per employee
(209)	TELEGRAPH COMPANIES	945.00	
(210)	TELEPHONE ANSWERING AND WAKE-UP SERVICE	100.00	20.00 per employee

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(210.1)	TELEPHONE EQUIPMENT SALES, MOBILE OR CELLULAR:			
	a.	Sales	200.00	plus 0.24% inventory
	b.	Installation/repair/maintenance	135.00	20.00 per employee
(210.2)	TELEMARKETING, MAIL ORDER AGENT		135.00	20.00 per employee
(210.3)	TELECOMMUNICATIONS AGENT		200.00	30.00 per employee
	(Including, but not limited to, prepaid phone service and general communications services)			
(211)	TELEVISION, RADIO, STEREO AND SOUND EQUIPMENT SALES		200.00	0.24% stock
	Plus additional services:			
	a.	Repair (in-house)	100.00	20.00 per employee
				plus 0.24% stock
	b.	Service technician (on-call) (if same employee does both, count as technician)		35.00 each
(211.1)	TELEVISION CABLE COMPANIES, SALES AND INSTALLATION		405.00	20.00 per employee
(212)	TELEVISION STATIONS		675.00	20.00 per employee
(212.1)	TELEVISION RADIO PRODUCTION SERVICES		305.00	20.00 per employee
(213)	THEATERS		135.00	
	a.	Up to 400 seats		3.00 per seat

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	b.	Each over 400		2.00 per seat
	Plus additional services:			
	c.	Confectionery sales	75.00	
	d.	Amusement machines		7.00 per machine
(214)	RESERVED			
(215)	THEATRICAL AGENT		135.00	
(216)	TRAILER RENTALS		75.00	7.00 per trailer
(217)	TRAVEL BUREAUS		135.00	35.00 per employee
(218)	TREE SERVICE OR PRUNING		100.00	20.00 per employee
(218.2)	TREE AND SOD FARMING		135.00	20.00 per employee
(219)	TRUCKS/VEHICLES, SALES FROM (peddling food products, confections, tobacco and/or other merchandise) (not prorated)		100.00 per vehicle, per year, or any part thereof	
U				
(219.5)	UPHOLSTERERS		75.00	20.00 per employee
	Plus additional services:			
	a.	Draperies	75.00	
	b.	Auto interior	75.00	
	c.	Home furniture	75.00	
V				

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(220)	VACUUM CLEANERS, DEALER	200.00	plus 0.24% stock
(221)	VENDING MACHINES	50.00	
	State law reference —Maximum fee on vending machines, A.C.A. § 26-77-301.		
(221.1)	VIDEO RENTAL AND SALES:		
	a. Rentals	135.00	
	b. Sales plus varieties (Includes, but is not limited to, blank tapes, confectionery, miscellaneous electronic supplies, etc.)	200.00	plus 0.24% inventory
	c. If both sales and rental charge for sales	200.00	plus 0.24% inventory
(221.2)	VIDEO PRODUCTIONS	100.00	20.00 per employee
W			
(222)	WAREHOUSE KEEPERS/MINI STORAGE, public warehouse, dry storage space rented, and storage of all kinds	7.00 per 1,000 sq. ft. for the first 20,000 sq. ft. 6.00 per 1,000 sq. ft. over 20,000 sq. ft.	
	Minimum	135.00	
	Plus additional services:		
	a. Haulers, delivery companies, commercial haulers, garbage/trash 1. ½-ton to 1-ton trucks	35.00 each	
	2. 1-ton to 2½-ton trucks	75.00 each	
	3. Over 2½-ton trucks	135.00 each	

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(223)	RESERVED		
(224)	WELDING SHOP	100.00	20.00 per employee
(224.1)	WHOLESALE INVENTORY OPERATIONS	200.00	plus 0.24% stock
	Plus additional services:		
	a. Rentals, including, but not limited to, household items, communications or small business machines, hospital equipment, sports equipment, etc.	270.00	
	b. Repair	100.00	
	c. Manufacturing	135.00	
	d. Manufacturer's in-transit distribution center operation	270.00	
	e. Gasoline and oil dealers, wholesale	570.00	plus 75.00 per truck
	f. Photo developers	100.00	
	g. Printing, linotype, bookbinding, multilithing	200.00	
	h. Machine shop	200.00	
	i. Armature winding	200.00	
(225)	RESERVED		
(226)	WIRED BACKGROUND MUSIC	100.00	20.00 per employee
(227)	WRECKER SERVICE	100.00	35.00 per wrecker
	Plus additional services:		

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	a.	Automobile/truck repair	100.00	20.00 per employee
(228)		WORD PROCESSING SERVICES (Each person engaged in the preparation, processing, duplicating or mailing of letters and other related printed matters and printing and/or reproduction of items in connection with above)	100.00	20.00 per employee
(229)		RETAIL INVENTORY OPERATIONS	100.00	plus 0.24% stock
		Plus additional services:		
	a.	Repair (in-house)		20.00 per employee
	b.	Service technician (on-call) (if same employee does both, count as technician)		35.00 each technician
(230)		Businesses not covered by present classifications may be charged a rate equal to a similar business license or a minimum of two hundred dollars (\$200.00) plus stock, if applicable, at the discretion of the city collector.	200.00	30.00 per employee
				0.24% of stock or inventory, if applicable

The term "Plus additional services" means that these amounts are added to the base amount for that business category.

(Code 1961, § 13.01; Ord. No. 15,220, §§ 1—8, 12-2-86; Ord. No. 15,360, §§ 1—3, 10-6-87; Ord. No. 15,393, § 1, 12-9-87; Ord. No. 15,514, §§ 1—5, 7-19-88; Ord. No. 15,741, §§ 3—5, 9-5-89; Ord. No. 15,789, § 1, 12-19-89; Ord. No. 15,913, §§ 5—7, 8-7-90; Ord. No. 15,931, §§ 1, 2, 9-4-90; Ord. No. 16,085, §§ 4—12, 8-20-91; Ord. No. 16,518, § 1, 1-21-92; Ord. No. 16,263, §§ 1, 2, 8-18-92; Ord. No. 16,474, §§ 2—4, 8-17-93; Ord. No. 16,723, §§ 3—5, 8-2-94; Ord. No. 16,969, §§ 9—14, 9-19-95; Ord. No. 18,612, § 1(Att. A), 12-18-01; Ord. No. 18,771, § 3, 11-4-02; Ord. No. 18,841, § 1, 3-18-03; Ord. No. 18,976, § 1, 11-4-03; Ord. No. 19,239, § 2, 11-23-04; Ord. No. 19,391, §§ 1—9, 9-6-05; Ord. No. 19,839, §§ 3, 4, 10-16-07; Ord. No. 20,263, §§ 4—14, 5-4-10; Ord. No. 20,347, § 1, 10-19-10)