

ORDINANCE NO. 22,699

**AN ORDINANCE TO AMEND THE VARIOUS SECTIONS OF THE
LITTLE ROCK CODE OF ORDINANCES TO INCREASE THE BASE
RATE OF BUSINESS LICENSE FEES FOR THE YEAR 2027; AND FOR
OTHER PURPOSES.**

WHEREAS, the City of Little Rock, Arkansas derives a portion of its General Fund revenues from the collection of Business License fees to support essential services; and,

WHEREAS, the base rates for Business Licenses were last increased in 2011, and since that time the U.S. Consumer Price Index has risen by approximately forty-four (44) percent, and,

WHEREAS, the Board of Directors finds that a three percent (3%) adjustment to the Business License base rate is reasonable, and that this increase is based on the year-over-year change in the Consumer Price Index for All Urban Consumers (CPI-U) for December 2024, which reflected an increase of two and nine tenths percent (2.9%); and

WHEREAS, the City of Little Rock desires to responsibly adjust Business License fees in a manner that accounts for inflation while minimizing the impact on the business community.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE CITY
OF LITTLE ROCK, ARKANSAS:**

Section 2. Little Rock, Ark., Rev. Code § 17-51 (1988) is amended so that all “base rates” charged for business licenses (business tax base) shall be increased by three percent (3%), effective January 1, 2027.

Section 3. For each classification under Section 17-51 that includes a “base fee”, that base fee shall be increased by 3%, with all other components of the Business Tax (per employee, inventory, and other fees) to remain as currently codified unless separately amended.

Section 4. Little Rock, Ark., Rev. Code § 17-52 (1988) is amended to read as reflected in Exhibit A below.

Section 5. Severability. In the event any title, section, paragraph, item, sentence, clause, phrase, or word of this ordinance is declared or adjudged to be invalid or unconstitutional, such declaration or adjudication shall not affect the remaining portions of the ordinance, which shall remain in full force and effect as if the portion so declared or adjudged invalid or unconstitutional was not originally a part of the ordinance.

Section 6. Repealer. All ordinances, resolutions, bylaws, and other matters inconsistent with this resolution are hereby repealed to the extent of such inconsistency.

PASSED: December 16, 2025

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1 **ATTEST:**

Allison Segars

5 APPROVED AS TO LEGAL FORM:

Thomas M. Carpenter
Thomas M. Carpenter, City Attorney

APPROVED:

Frank Scott, Jr., Mayor

EXHIBIT A

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	\$ 314.00	\$35.00 per employee
(2)	ADJUSTERS FOR INSURANCE AND CLAIM AGENTS	139.00	135.00 per adjuster
			above 1
(2.5)	ADMINISTRATIVE OFFICE	139.00	20.00 per employee
(3)	ADVERTISING AGENCY (each person engaged in contracting for advertising or conducting an advertising bureau or agency)	314.00	35.00 per employee
(4)	ADVERTISING, AIRPLANE	206.00	20.00 per employee
(5)	ADVERTISING ON CITY BUSES	278.00	20.00 per employee
(6)	ADVERTISING, DISPLAY ADVERTISING	206.00	35.00 per employee
(7)	ADVERTISING, DISTRIBUTING CIRCULARS OR SAMPLES	206.00	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	417.00	20.00 per employee
b.	Electric or neon signs	175.00	20.00 per employee
c.	Billboards	196.00	20.00 per employee
d.	Sign hanging	103.00	20.00 per employee
e.	Sign painting	103.00	20.00 per employee
f.	Computer graphics	103.00	20.00 per employee
(8.1)	AGRICULTURAL PRODUCTS	417.00	
	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	206.00	0.24% stock
(10)	AIRPLANE SALES, SERVICE & RENTAL	314.00 base plus	35.00/employee
	a. Plus aircraft servicing	139.00 base plus	35.00/employee
	b. Plus equipment sales	314.00 base	
	c. Plus interior maintenance	103.00 base	
	d. Plus retrieval/salvage	278.00 base	
	e. Plus aircraft sales	314.00 base plus	0.24% inventory

(11)	AIR CONDITIONING AND HEATING DEALERS, SALES AND INSTALLATION	206.00	20.00 per employee, plus 0.24% stock, if applicable
(12)	AIR CONDITIONING WHOLESALE DISTRIBUTOR	206.00	0.24% stock
(13)	AIR PRODUCTS MANUFACTURERS AND DISTRIBUTORS	206.00	0.24% stock
(14)	AMUSEMENTS:		
	a. Pool halls	139.00	70.00 per table
	Plus additional services:		
	1. Restaurant	52.00	
	2. Groceries	52.00	0.24% stock
	3. Confectionery, beverages, retail	62.00	
	4. Recreation room	278.00	plus 20.00 per employee
	b. Bowling alleys	139.00	plus 50.00 per lane
	Plus additional services:		
	1. Restaurant	52.00	
	2. Amusement machines (coin-operated)	5.00 per machine	
	3. Private schools	206.00	25.00 per employee
	4. Clothing	52.00	0.24% stock
	c. Circus, including street parade:	200.00	
	Per day		
	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	278.00	20.00 per employee
	Plus additional services:		
	1. Amusement machines (coin-operated)	5.00 per machine	
	2. Confectionery	62.00	
	3. Rentals—Household communications equipment, sporting equipment, etc.	206.00	
	4. Vending machines	21.00	
	5. Laundromats	52.00	plus 2.00 per machine
	6. Books and/or stationery, retail	103.00	plus 0.24% stock
	7. Restaurant	52.00	
	f. Rides, concessions, amusements:		
	1. Major rides—First 4 weeks, per ride, per week	46.00 (4 week maximum per year)	
	Per year	350.00	
	2. Kiddie rides—First 4 weeks, per ride, per week	31.00 (4 week maximum per year)	
	Per year	206.00	
	3. Concessions—First 4 weeks, per concession, per week	31.00 (4 week maximum per year)	
	Per year	206.00	
	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	$\frac{1}{2}$ c per sq. ft. gross space occupied first day—35.00 minimum. $\frac{1}{4}$ c 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 provide an IRS nonprofit charter number, or other sufficient evidence of nonprofit status	No 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	$\frac{1}{2}$ c per sq. ft. gross space occupied first day—35.00 minimum $\frac{1}{4}$ c 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	206.00	plus 35.00 per vehicle
	j.	Skating rinks	278.00	plus 20.00 per employee
(15)	AMBULANCE		103.00	plus 35.00 per vehicle
(15.1)	ANNOUNCEMENT SERVICES		103.00	plus 20.00 per employee
	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		139.00	20.00 per employee
(16.1)	ANTIQUE & CRAFT MALLS		139.00	13.50 per booth, first
				100 booths 6.75 per booth, all booths over 100

(16.5)	APPLIANCE DEALERS, SALES	206.00	plus 0.24% stock
	Plus additional services:		
	a. Repair	103.00	20.00 per employee
	b. Rental/lease	278.00	
(17)	ARMATURE WINDING	206.00	20.00 per employee
(18)	ARMORED CAR SERVICE	139.00	20.00 per employee
(19)	ART SHOP	206.00	plus 0.24% stock
(20)	ARTIFICIAL LIMBS	206.00	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	417.00	35.00 per employee
(23)	AUTOMATIC SPRINKLERS:		
	a. Contractor or dealer	206.00	plus 20.00 per employee
	b. Stock, if applicable		plus 0.24% stock
(24)	RESERVED		
(25)	AUTOMOTIVE CAR WASHING:		
	a. Automatic car wash	350.00	
	b. Manual	103.00	plus 20.00 per employee
			plus 15.00 per stall
	c. Mobile or truck washers	258.00	25.00 per vehicle
(25.5)	AUTOMOBILE DETAILING	206.00	20.00 per employee
(26)	AUTOMOBILE FINANCE AGENCY OR DEPARTMENT	206.00	20.00 per employee
(26.1)	AUTOMOBILES FOR HIRE (profit)	139.00	30.00 per vehicle
(26.5)	AUTOMOBILE PAINT/BODY SHOP	139.00	20.00 per employee
	Plus additional services:		
	a. Damage appraisers	50.00	each
(27)	AUTOMOBILE, PARTS DEALERS, NEW, retail and wholesale per location	206.00	plus 0.24% stock
	Plus additional services:		
	a. Repair	103.00	20.00 per employee
(28)	AUTOMOBILE, PARTS DEALERS, SECONDHAND	206.00	20.00 per employee
	Plus additional services:		
	a. Wrecker service		35.00 per wrecker
(28.2)	AUTOMOBILE REPOSSESSION	206.00	20.00 per employee
	Plus additional services:		
	a. Wrecker service	103.00	35.00 per wrecker
(28.4)	AUTOMOBILE SALVAGE	206.00	20.00 per employee
	Plus additional services:		
	a. Wrecker service		plus 35.00 per wrecker
(29)	AUTO SERVICE STATION	206.00	35.00 per fueling position 35.00 per mechanic 20.00 per employee
	Plus additional services:		
	a. Parking		3.00 per space
	b. Confectionery	62.00	
	c. Reserved		
	d. Vending machines	21.00	

	e.	Ice machine	10.00	
	f.	Repair	52.00	
	g.	Wrecker	103.00	plus 35.00 per wrecker
(30)	AUTOMOBILE TIRES:			
	a.	Sales (new)	206.00	plus 0.24% stock
	b.	Retreading	139.00	20.00 per employee
	Plus additional services:			
	c.	Tire repair	103.00	20.00 per employee
(31)	AUTOMOBILE AND TRUCK DEALERS NEW AND USED SALES		206.00 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:			
	a.	Automobiles and trucks, rental/lease	139.00 base plus	69.25/vehicle
	b.	Wrecker service	139.00 base plus	35.00/wrecker
(32)	Reserved			
(33)	Automobile/Truck Rental/Lease			
	a.	Automobile/truck rental/lease	139.00 base	69.25/vehicle
	b.	Automobile sales	206.00 base	.024% of inventory
(33.1)	AUTOMOBILE WINDOW TINT		139.00	20.00 per employee
(34)	AWNINGS, SALES		206.00	plus 0.24% stock
	Plus additional services:			
	a.	Installation and service	103.00	plus 20.00 per employee
B				
(35)	BAKERIES, WHOLESALE		206.00	plus 20.00 per employee
(36)	BAKERIES, WHOLESALE/RETAIL (including branch bakeries, where no truck routes)		139.00 base plus	20.00 / employee
(37)	Reserved			
(38)	BANKRUPT STOCKS, FIRE DAMAGE STOCKS AND SALVAGED OR DAMAGED MERCHANDISE		695.00	
(38.1)	BANKS 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.		1,391.0 0	135.00 ea. branch (first 5 br.) 100.00 ea. add. br. (applies only to branches located within the city)
(39)	BARBERS/BEAUTY OPERATORS (base included proprietor)		77.00 base plus	20.00/operator plus 35.00/manicurist
	a.	plus day spa	103.00 base	

	b.	plus inventory plus	0.24% inventory	
(40)		BARBERSHOPS AND BEAUTY PARLOR SUPPLY HOUSE	206.00	plus 0.24% stock
(41)		Reserved		
(42)		BICYCLE AGENCY	206.00	0.24% stock
(43)		BILLIARD AND POOL TABLE DISTRIBUTOR	206.00	0.24% stock
(43.2)		BILL PAYMENT CENTER	206.00	20.00 each employee
(44)		BLUEPRINTS	206.00	0.24% stock
(44.2)		BOARDING HOME OR ROOMING HOUSE:		
	a.	Up to 50 patrons	206.00	20.00 per employee
	b.	Over 50 patrons	278.00	20.00 per employee
(45)		BOAT DOCKS AND STORAGE STALLS	103.00	10.00 per stall
				plus 0.24% stock, if applicable
(46)		BONDSDMEN, per bondsman	139.00	
(47)		RESERVED		
(48)		BOOKKEEPERS AND NONLICENSED ACCOUNTANTS	139.00	50.00 per employee
(49)		BOOKS AND/OR STATIONERY, RETAIL	206.00	0.24% stock
		Plus additional services:		
	a.	Printing, linotype, bookbinding, or ruling, multilithing	206.00	20.00 per employee
(50)		BOTTLERS OF SOFT DRINKS/WATER	139.00	
		[Base charge] plus cumulative amounts per employee:		
		1—50 employees		8.00 per employee
		51—200 employees		7.00 per employee
		201—400 employees		6.00 per employee
		Over 400 employees		5.00 per employee
(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
		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)	278.00	20.00 per employee
(53)		BUILDING AND PLUMBING MATERIALS, BRICK AND TILE SALES	206.00	0.24% stock

	Plus additional services:		
a.	Manufacturers	139.00	20.00 per employee
b.	Printers, linotype, bookbinding	206.00	20.00 per employee
c.	Furniture and appliance dealer, new	139.00	
d.	Repair	103.00	20.00 per employee
e.	Heavy equipment rental	278.00	
(53.5)	BUS COMPANY	278.00	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	350.00	
	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	484.00	
	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
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	623.00	
	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	834.00	
	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	139.00	20.00 per service employee
	2. Office machines, computers, other data processing equipment and photocopying equipment, where the unit exceeds \$2,500 in value	278.00	35.00 per service employee
f.	Stock, or supplies	206.00	plus 0.24% stock
g.	Secondhand machines	103.00	20.00 per employee

	h.	Plus business schools, private	278.00	20.00 per employee
(56)	RESERVED			
(57)	BUSINESS SCHOOLS, PRIVATE		278.00	20.00 per employee
	a.	Plus recreation room or parlor	278.00	
(58)	BUTANE GAS DISTRIBUTORS		206.00	20.00 per employee
(58.2)	BUYERS CLUBS		206.00	0.24% stock or \$1.35 per membership, whichever is greater

C

(59)	CABINETMAKER AND CARPENTER SHOPS	206.00	20.00 per employee
(60)	CANDY, RETAIL SHOP	206.00	0.24% stock
(61)	CARPET, DRAPERY, RUG, MATTRESS CLEANING	103.00	20.00 per employee
(62)	CARPET DEALERS		
	a. Sales	206.00	plus 0.24% stock
	b. Installation	72.00	plus 20.00 per employee
(63)	CATERING SERVICE	139.00	35.00 per vehicle
	Plus additional services:		
	a. Restaurant	103.00	20.00 per employee
(64)	CHECK CASHING SERVICE (includes payday advance companies)	206.00	plus 30.00 per employee
(65)	CHEMICAL AGENTS OR SALESMEN, each	200.00	plus 0.24% stock
(66)	CLOTHING, RETAIL	206.00	plus 0.24% stock
	Plus additional services:		
	a. Fur storage	278.00	
	b. Dry cleaning service	103.00	20.00 per employee
	c. Shoe cleaning/repair	103.00	
	d. Seamstress, each	35.00	
(67)	CLUBS:		
	a. Private	417.00	20.00 per employee
	b. Social	417.00	20.00 per employee
(68)	COLD STORAGE PLANT	206.00	20.00 per employee
	Plus additional services:		
	a. Locker rental	36.00	
(69)	COLLECTING AGENCY	206.00	20.00 per employee
	Plus additional services:		
	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)	139.00	20.00 per employee
(70.1)	COMPUTER GAME DESIGN AND DEVELOPMENT	206.00	
	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	258.00	plus 0.24% stock
(70.4)	COMPUTER SERVICES, HOME BASED	103.00	30.00 per employee
	Plus additional services:		
	a. Computer graphics	103.00	30.00 per employee
	b. Service/repair	103.00	30.00 per employee

	c.	Software and services	103.00	30.00 per employee
	d.	Computer training specialist	103.00	30.00 per employee
	e.	Networking/interconnecting computing resources	103.00	30.00 per employee
(71)	CONCRETE, READY-MIX:			
	Sewer pipe, lime, chert, crushed rock, asphalt, delivered to the job	139.00	65.00 per vehicle	
(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)	77.00		
(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	206.00	20.00 per employee
		2. Class 2—Any contractor obtaining a building permit from \$0.00 to \$150,000.00	309.00	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	515.00	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	824.00	20.00 per employee
		5. Class 5—Any contractor obtaining a building or construction permit in excess of \$1,000,000.00	1,648.00	20.00 per employee
(74)	CONTRACTORS, ASPHALT PAVING	278.00	20.00 per employee	
(74.1)	CONTRACTOR—EXCAVATING	278.00 base plus	20.00/employee	
(74.2)	CONTRACTOR—UTILITY	515.00 base plus	20.00/employee	
(75)	CONTRACTORS, HOUSE WRECKERS AND MOVERS	206.00	20.00 per employee	
(75.5)	CONTRACTOR, MASONRY	206.00	20.00 each employee	
(76)	CONTRACTORS, ROAD	556.00		
	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	206.00	20.00 per employee	
(76.2)	CONVENIENCE MARTS	623.00		
	Plus additional services:			
	a. Gas		35.00 per fueling position	
	b. Restaurant		103.00	
	c. Video rental		103.00	
	d. Ride, coin operated		5.00 each	
(77)	COSMETICS, RETAIL	206.00	Plus 0.24% stock	
(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	278.00	
(79.1)	CRAFTS:		
	a.	Full-time business outside the home	103.00
	b.	Home-based	77.00
	c.	Part-time	52.00
(79.2)	CREDIT CARD, PROCESSING AND OBTAINING	139.00	20.00 per employee
(80)	CREDIT RATING AGENCY OR BUREAU	391.00	20.00 per employee

D

(80.1)	DAIRIES/MILK DISTRIBUTORS	206.00	plus 0.24% stock
(81)	DANCING SCHOOL	139.00	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)	484.00	
	a. Each client contact, marketing and systems analyst employee, additional		55.00
	b. Each programmer, additional		40.00
	c. Each machine operator, additional		20.00
(82.1)	DATA PROCESSING SERVICE (includes home-based and part-time)	278.00 base	
(82.2)	Reserved		
(82.3)	DATING SERVICES	139.00	
(83)	DENTAL LABORATORIES	206.00	20.00 per employee
			plus 0.24% stock, if applicable
(84)	RESERVED		
(85)	DEPARTMENT, DISCOUNT AND VARIETY STORES	206.00	0.24% stock
(85.2)	DEPARTMENT STORE, MAJOR CHAIN, sells a wide variety of goods and services	206.00	0.24% stock
	Plus additional services:		
	a. Optical	160.00	
	b. Restaurant	103.00	
	c. Pharmacy	206.00	0.24% stock
	d. Beauty salon	139.00	
	e. Training class	206.00	
	f. Florist	139.00	
	g. Shrubbery, potted plants	206.00	
	h. Video sales	139.00	
	i. Recreation room	139.00	
	j. Gun dealer	139.00	
	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)	139.00	20.00 per employee
			35.00 per vehicle
(86)	DIRECTORIES, printing and distribution	417.00	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	139.00	35.00 per employee
(88)	DRESSMAKER/SEAMSTRESS	52.00	20.00 per employee
(89)	DRIVING SCHOOL	103.00	20.00 per employee
(90)	DRY CLEANING AND PRESSING ESTABLISHMENTS, restricting their services to dry cleaning or pressing	103.00	20.00 per employee

E

(91)	ELECTRIC CONTRACTOR	206.00	20.00 per employee
			plus 0.24% stock, if applicable
(92)	ELECTRIC REFRIGERATION REPAIRS	206.00	20.00 per employee
			plus 0.24% stock, if applicable
(93)	ELECTROLOGIST (Each person engaged in providing electrolysis (hair removal services))	139.00	
(94)	ELEVATORS (Each person selling or installing hydraulic, steam, electric, or handpower elevators or repairing same, as principal or agent)	417.00	20.00 per employee
(95)	EMPLOYMENT AGENCY	139.00	20.00 per employee
(96)	ENGRAVERS, LITHOGRAPHERS, MONOGRAMMERS, SILK SCREENING	206.00	35.00 per employee
(97)	ESCORT SERVICE, MOTOR VEHICLE	77.00	13.50 per vehicle over 1
(97.2)	ESTATE SALES	139.00	35.00 per employee
(97.4)	EVENT PROMOTER	206.00	
(98)	EXTENDED HEALTH CARE FACILITY	278.00	4.00 per bed
(99)	EXTERMINATORS, PEST CONTROL	139.00	20.00 per employee

F

(99.2)	FINANCE AGENCY OR DEPARTMENT	206.00	20.00 per employee
(99.4)	RESERVED		
(100)	FLEA MARKET:		
a.	Operator	103.00	
b.	Each booth or stall in which merchandise is displayed or sold (Operator is responsible for insuring payment of per-stall fees)		13.50
(101)	FLORISTS	206.00	plus 0.24% stock
(101.1)	FREELANCERS	103.00	20.00 per employee
	Encompasses any business which cannot be otherwise classified.		
(102)	FUNERAL DIRECTORS AND/OR UNDERTAKERS	350.00	20.00 per employee
	Plus additional services:		
a.	Mortician	155.00	
(103)	FUR STORAGE, exclusive, or where operated in connection with other business	278.00	
(104)	FURNITURE AND APPLIANCE DEALER, NEW	206.00	plus 0.24% stock
	Plus additional services:		

	a.	Furniture and/or appliance repair	103.00	20.00 per employee
	b.	Carpet, drapery, rug, mattress cleaning	103.00	20.00 per employee
	c.	Service technician (on-call)		35.00 each
	d.	Interior designers		155.00 each
(105)	FURNITURE DEALERS, SECONDHAND		206.00	20.00 per employee
	Plus additional services:			
	a.	Repair/refinishing/upholstery	103.00	20.00 per employee
(106)	FURNITURE REPAIRING AND UPHOLSTERING		103.00	20.00 per employee
	G			
(107)	GASOLINE AND OIL DEALERS, WHOLESALE		582.00	65.00 per truck
	Plus additional services:			
	a.	Manufacturer's in-transit distribution center operations	270.00	
(108)	GIFT SHOP		206.00	plus 0.24% stock
	Plus additional services:			
	a.	Rentals	103.00	
	b.	Repair	103.00	
(108.1)	GLASS COMPANY, AUTO AND BUILDING MATERIAL		206.00	plus 0.24% stock
				20.00 per employee
	Plus additional services:			
	a.	Repair	103.00	
	b.	Service technicians (on-call)		35.00 each
(109)	GOLF COURSE, MINIATURE		139.00	20.00 per employee
	Plus additional services:			
	a.	Driving range	139.00	
(110)	GOLF COURSE, PUBLIC:			
	a.	9-hole	175.00	
	b.	18-hole	278.00	
	Plus additional services:			
	c.	Pro shop, retail	206.00	plus 0.24% stock
	d.	Driving range	139.00	
	e.	Golf professional		155.00 each professional
	f.	Lesson/schooling	206.00	
	g.	Restaurant/snack bar	103.00	
(111)	GOLF DRIVING RANGE, EXCLUSIVE		139.00	
(112)	GROCERIES, RETAIL (Independently owned)		206.00	plus 0.24% stock
	Plus additional services:			
	a.	Gas		35.00 per fueling position
	b.	Video rentals		100.00
	c.	Restaurant/snack bar (If more than 2 fuel nozzles, see Class 76.2)		100.00
(113)	GROCERIES, WHOLESALE		206.00	plus 0.24% stock
(114)	GUN DEALERS		206.00	plus 0.24% stock

H

(115)	HARDWARE STORE		206.00	plus 0.24% stock
	Plus additional services:			
	a.	Gun dealer	103.00	
	b.	Building/plumbing materials	139.00	
(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	278.00	20.00 per employee
(118.8)		HOBBY SHOP	206.00	plus 0.24% stock
		Plus additional services:		
	a.	Repair	103.00	20.00 per technician
(119)		HEARING AID AGENCY	206.00	plus 0.24% stock
(119.1)		HORSE-DRAWN VEHICLES	206.00	20.00 per employee
(119.2)		HOSPITALS (for profit)	278.00	20.00 per employee
(120)		HOUSEHOLD SUPPLIES	206.00	plus 0.24% stock
I				
(121)		RESERVED		
(122)		ICE DEALER, RETAIL, no delivery, operating from an established place of business	52.00	
(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	139.00	
		Plus additional services:		
	a.	Carry-out	36.00	
	b.	Drive-through	36.00	
(124.1)		(HOME) INSPECTION SERVICES	103.00	20.00 per employee
(124.2)		RESERVED		
(125)		INSULATION, WATERPROOFING AND WEATHERPROOFING, each location	206.00	20.00 per employee
				0.24% stock, if applicable
(125.5)		INTERIOR DECORATORS AND DESIGNERS	103.00	20.00 per employee
		Plus additional services:		
	a.	Drapery/wallcovering	103.00	
	b.	Professional interior decorator		155.00 each
	c.	Plant/floral arrangements	103.00	
(125.6)		INTERNET COMPANIES AND INTERNET SERVICE PROVIDERS	206.00	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	206.00	20.00 per employee
				0.24% stock, if applicable
(126)		INVENTORY SERVICE	206.00	20.00 per employee
(127)		INCOME TAX PREPARATION	139.00	50.00 per employee

J

(128)	JANITOR SUPPLIES, WHOLESALE OR RETAIL		206.00	0.24% stock
(129)	JANITORIAL SERVICES		103.00	20.00 per employee
(129.1)	JEWELRY MANUFACTURERS/STORE		206.00	0.24% inventory
	a. plus repair		103.00 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)		448.00	20.00 per employee

K

(131)	KINDERGARTEN, NURSERY SCHOOL AND BOARDING HOME:			
	a. Up to 50 children/persons		139.00	20.00 per employee
	b. Over 50 children/persons		278.00	20.00 per employee

L

(132)	LABORATORIES, X-RAY, TESTING, etc.		206.00	20.00 per employee
(133)	LANDSCAPING			
	a. Landscaping		139.00	20.00 per employee 2.00 per vehicle *
	b. Lawn care, maintenance, and/or mowing		103.00	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.		139.00	20.00 per employee
(135)	LAUNDRIES AND DRY CLEANING ESTABLISHMENTS, SUBSTATIONS:			
	Where no machinery is operated		103.00	
(135.1)	LAUNDROMAT		103.00	3.00 per machine
(135.2)	LEGAL SERVICES AGENCY.		206.00	20.00 per employee
(136)	LIMOUSINE SERVICE		139.00	30.00 per employee
(136.5)	LIQUOR STORE (NON-ALCOHOL ITEMS)		77.00	
(137)	LIVESTOCK MARKET SALES		417.00	35.00 per employee
(138)	LOANS, PERSONAL		206.00	20.00 per employee
(139)	LOANS, REAL ESTATE:			
	a. Loans, real estate		278.00	20.00 per employee
	b. Mortgage banking		278.00	20.00 per employee
(140)	LOCKSMITHS, SAFE AND VAULT SALES AND REPAIRS		206.00	plus 0.24% stock
(141)	LUMBER AGENTS			135.00 per agent

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		139.00	20.00 per employee
	Plus additional services:			
	b. Sale of parts		206.00	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	206.00	plus 0.24% stock
	2. Heavy equipment, where unit price of equipment exceeds \$20,000	258.00	plus 0.24% stock
	3. Repair	103.00	
b.	Rental:		
	1. Light equipment, where unit retail price of equipment does not exceed \$20,000	278.00	
	2. Heavy equipment, where unit price of equipment exceeds \$20,000	417.00	
	3. Repair	103.00	
c.	Sale of used machinery	417.00	
	1. Repair	103.00	
d.	Sale of parts	206.00	plus 0.24% stock
(143.1)	MAIDS, HOUSEKEEPING AND CLEANING SERVICES	77.00	20.00 per employee
(143.3)	MAIL SUBSTATIONS	103.00	
	Plus additional services:		
a.	Telecommunications services	103.00	
(144)	MANICURIST, each	75.00	
(145)	MANUFACTURERS	139.00	
	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	
(146)	MANUFACTURER'S AGENT, each	200.00	plus 0.24% stock
(146.5)	MARKETING (including but not limited to direct mail & internet)	206.00	30.00 per employee
(146.6)	MARKET RESEARCH	206.00	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)	206.00	
	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	206.00	68.00 per employee	
	(Requires State Recertification every six months—Issue $\frac{1}{2}$ year only each time)			
	Plus additional services:			
	a. School, 1. Under 50 pupils	private	206.00	35.00 per employee
	2. Over 50 pupils		278.00	35.00 per employee
(149)	MEATS, PACKINGHOUSE COMPANIES	139.00		
	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	206.00	plus 0.24% stock	
(151)	MEATS, WHOLESALE DEALERS in green meats and/or butchering cattle, hogs, or other animals and offering same for sale	206.00	20.00 per employee	
(151.1)	MEDICAL CONSULTING SERVICE	206.00	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	278.00	20.00 per employee	
	b. 51 or more employees	556.00	20.00 per employee	
(153)	METAL, SHEET METAL AND TIN WORK	139.00	20.00 per employee	
(153.1)	MICROFILMING SERVICE/PHOTO FINISHING:			
	a. Pick-up station (separate location)	103.00	20.00 per employee	
	b. Processing plant (separate location)	103.00	20.00 per employee	
(153.3)	MINNOW DEALER OR BAIT MARKETS per year, or any part thereof	103.00		
(154)	MOBILE CANTEEN (per vehicle per year or part thereof)	100.00		
(154.1)	MOBILE COMMUNICATION SERVICES	139.00	plus cumulative	
			amounts	
	Rate Schedule:			
	Number of Subscribers:			
	0—1,000	340.00		
	1,001—10,000	675.00		

	10,001—25,000	1,350.0 0	
	25,001—50,000	2,025.0 0	
	50,001—75,000	2,700.0 0	
	Each additional 25,000 or fraction thereof	675.00	
(155)	MOBILE HOME PARKS OR MANUFACTURED HOME PARKS:		
	a. Each location	206.00	
	b. Each mobile home space or manufactured home space, additional	15.00 per space	
(155.1)	MOBILE HOME SALES, RECREATIONAL VEHICLES, CAMPERS	206.00	plus 0.24% stock 20.00 per employee
(156)	MOTELS, HOTELS, AND MOTOR LODGES	139.00	4.00 per room
	Plus additional services:		
	a. Laundry, dry cleaning	103.00	
	b. Restaurant	103.00	20.00 per employee
	c. Limousine rental	35.00 per vehicle	
	d. Convention/meeting room rentals	139.00	
(157)	MOTION PICTURE SUPPLY AND/OR FILM EXCHANGE	139.00	20.00 per employee
(158)	MOTORCYCLE DEALERS	206.00	plus 0.24% stock
	Plus additional services:		
	a. Repair	103.00	20.00 per employee
(158.1)	MUSIC EDUCATORS/HOME BASED		
	1—20 students		No license required
	21 or more students	\$103	\$20 per employee
(159)	MUSIC SUPPLIES (sheet music, records, musical instruments)	206.00	plus 0.24% stock
	a. Rentals	103.00	
(159.1)	MUSIC AND/OR SOUND CONTRACTOR	206.00	plus 20.00 per employee
	Music video sounds; track tapes; disc jockeys for hire		plus 0.24% stock
	Plus additional services:		
	a. Video productions	103.00	
N			
(160)	NANNY SERVICE	139.00	
(161)	NEWSPAPER/MAGAZINE PUBLISHERS, daily, weekly, monthly publications accepting paid advertising	139.00	
	Base charge, plus cumulative amounts per group of employees:		
	a. 1—50 employees		8.00 per employee
	b. 51—200 employees		7.00 per employee
	c. 201—400 employees		6.00 per employee
	d. Over 400 employees		5.00 per employee
	Note: Publication 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	103.00	20.00 per employee
(163)	NURSERY, SHRUBBERY:		
	a. Nursery, shrubbery, plants, sales of	206.00	20.00 per employee
	b. Nursery, shrubbery, plants, leasing of	103.00	

	c.	Nursery, shrubbery, plants, sales and leasing	278.00	
(164)		NURSING HOMES	139.00	3.00 per bed
(164.2)		NURSING SERVICES, IN-HOME	206.00	20.00 per employee
	(a)	Adult care	103.00	

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. 26-50 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)	206.00	
(167)	OPTICAL MANUFACTURERS	206.00	plus 0.24% stock
			155.00 per optician

P

(168)	PAGER COMPANIES:		
	a. Sales	206.00	plus 0.24% stock
	b. Rental, lease	350.00	20.00 per employee
	c. Sales, rental, lease	258.00	plus 0.24% stock
(168.1)	PAINTERS, CURBSIDE ADDRESSES (not prorated or discounted)	35.00	per employee
(169)	PAPER COMPANIES	206.00	plus 0.24% stock
(170)	PARKING LOTS AND DECKS	15.00	4.00 per space
(171)	PAWBROKERS (not prorated)	834.00	
	Plus additional services:		
	a. Sale of precious metals	417.00	
	b. Sale of used wearing apparel	103.00	
(172)	PEDDLERS ON FOOT, CONFECTIONS AND KINDRED LINES, DRY GOODS AND MERCHANDISE (not prorated)	75.00	per peddler
(172.5)	PERSONAL SHOPPING SERVICE	139.00	20.00 per employee
(173)	PET CARE (including boarding, grooming, and breeding)	139.00 base plus	20.00/employee
(174)	Reserved		
(175)	PET SHOPS AND SALES	206.00	plus 0.24% stock
(176)	PHARMACY	206.00	plus 0.24% stock
(177)	PHOTO DEVELOPERS	103.00	20.00 per employee
(178)	PHOTOGRAPHERS AND/OR PORTRAIT PAINTERS:		
	a. Maintaining an established studio in the city	139.00	20.00 per employee
	b. Itinerant photographers not having a permanent, established place of business in the city, per year or any part thereof	278.00	
(179)	PLASTIC PRODUCTS	206.00	
	Plus additional services:		
	a. Fabricating, finishing, decorating	103.00	20.00 per employee

	b.	Laminating	103.00	20.00 per employee
	c.	Tubing	103.00	20.00 per employee
	d.	Distributing	103.00	20.00 per employee
(179.2)	PLASTIC PRODUCTS, WHOLESALE MANUFACTURERS		206.00	plus 0.24% stock
(180)	PLUMBING AND GASFITTER CONTRACTOR		206.00	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 conducting a business, occupation or profession which routinely and customarily includes the buying of precious metals.			
(181)	PREMIUM STAMP DISTRIBUTION		695.00	
(182)	PREMIUM STAMP REDEMPTION STORE		206.00	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)		206.00	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	52.00	
	b.	Less than $\frac{1}{2}$ of a city block, or equivalent	77.00	
	c.	Less than $\frac{1}{4}$ of a city block, or equivalent	103.00	
	d.	Less than $\frac{1}{2}$ of a city block, or equivalent	139.00	
	e.	$\frac{1}{2}$ of a city block or more	278.00	
	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		206.00	plus 0.24% stock
(187)	PROFESSIONALS, including, but not limited to the following, per firm member, associate or staff professional			155.00 per 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 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		
		* 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.		
		* 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.		
(188)	RESERVED			
(189)	PUBLIC RELATIONS	206.00	35.00 per employee	
(189.4)	PURCHASING AGENT(S)	206.00	20.00 per employee	
R				
(190)	RADIO BROADCAST STATIONS	417.00	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 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)		36.00
(2)	OWNERSHIP ONLY (more than four (4) units)		206.00
	—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) square feet
190.1 (B)	REAL ESTATE SALES	Base fee	206.00
	—Plus per employee fee		35.00
	—Plus per sales person fee		50.00
190.1 (C)	REAL ESTATE PROPERTY MANAGEMENT	Base fee	\$206.00
	—Plus per employee fee		35.00
	—Plus per sales person fee		50.00
190.1 (D)	REAL ESTATE DEVELOPMENT	Base fee	206.00
	—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	103.00	20.00 per employee
(192.1)	RECORDING STUDIO	206.00	30.00 per employee
	(Including, but not limited to, compact discs, digital audio, and tapes)		
(192.2)	RECYCLING COMPANIES	350.00	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	139.00	
b.	Household items, including but not limited to, dinnerware, furniture, light lawn, garden and floor care equipment or tools, televisions, communications	278.00	

		equipment, small business machines, hospital equipment, sporting and camping equipment and the like		
	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	417.00	
		Plus additional services:		
		1. Trailer rentals	103.00	plus 7.00 per trailer
		2. Mobile home and recreational vehicle	206.00	plus 20.00 per employee
(194)		REPAIR SHOPS/SERVICES	103.00	20.00 per employee
(194.1)		REPAIR—MOBILE MECHANIC	103.00 base plus	20.00/employee
(195)		RESTAURANTS, CAFETERIAS, CAFES, LUNCH STANDS, LUNCH COUNTERS, DRIVE-IN FOODS AND DRINK SERVICE	103.00	20.00 per employee
		Plus additional services:		
	a.	Catering service	139.00	20.00 per employee
				35.00 per vehicle
(196)		RUBBER STAMPS OR STENCIL DEALERS	206.00	plus 0.24% stock
S				
(197)		SANDWICHES, MANUFACTURER AND/OR WHOLESALE	139.00	plus 35.00 per truck
(198)		SCHOOLS, PRIVATE:		
	a.	Under 50 pupils	206.00	35.00 per employee
	b.	Over 50 pupils	278.00	35.00 per employee
(198.1)	a.	SCHOOLS, TUTORING SERVICE	\$206	30 per employee
	b.	Schools, tutoring service/home-based		
		1—20 students		No license required
		21 or more students	\$103	20 per employee
(198.2)		SEASONAL VENDORS (Operative 3 months or less)	103.00	
		Includes, but not limited to, produce, woodcutters, Christmas tree sales, holiday merchants.		
(198.4)		SCREEN PRINTING	103.00	
(199)		SECONDHAND WEARING APPAREL:		
	a.	Secondhand apparel	103.00	
	b.	Secondhand, used other	103.00	
	c.	Secondhand apparel and used other	139.00	
(200)		SECRETARIAL SERVICES AND MIMEOGRAPH	103.00	20.00 per employee
(201)		RESERVED		
(202)		SEWER CLEANERS	206.00	20.00 per employee
(203)		SEWING MACHINE:		
	a.	Sales	206.00	plus 0.24% stock
	b.	Repair	103.00	
	c.	Sales and repair	206.00	plus 0.24% stock
(203.01)		SHOES, RETAIL	206.00	plus 0.24% stock
		Plus additional services:		
	a.	Repair/cleaning	103.00	20.00 per employee
(203.1)		SPORTING GOODS COMPANIES	206.00	plus 0.24% stock

	Plus additional services:			
	a.	Gun dealer	103.00	
	b.	Repair, sports equipment	103.00	20.00 per employee
(203.11)	SKATEBOARDING AND/OR BIKING FACILITY		103.00	20.00 per employee
(204)	STONE AND MONUMENTS		206.00	20.00 per employee
(204.1)	STONE, SAND AND GRAVEL, MINING, SALE, DELIVERY		139.00	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		206.00	plus 0.24% stock
(207)	TAILOR, where charge is made for clothing repairs or alterations		103.00	20.00 per employee
(207.1)	TANNING SALON		103.00	20.00 per employee
(207.2)	TATTOO/PIERCING SERVICES		206.00	30.00 per employee
(208)	TAXICAB		206.00	20.00 per employee
(208.3)	TAXIDERMIST		139.00	20.00 per employee
(209)	TELEGRAPH COMPANIES		973.00	
(210)	TELEPHONE ANSWERING AND WAKE-UP SERVICE		103.00	20.00 per employee
(210.1)	TELEPHONE EQUIPMENT SALES, MOBILE OR CELLULAR:			
	a.	Sales	206.00	plus 0.24% inventory
	b.	Installation/repair/maintenance	139.00	20.00 per employee
(210.2)	TELEMARKETING, MAIL ORDER AGENT		139.00	20.00 per employee
(210.3)	TELECOMMUNICATIONS AGENT		206.00	30.00 per employee
	(Including, but not limited to, prepaid phone service and general communications services)			
(211)	TELEVISION, RADIO, STEREO AND SOUND EQUIPMENT SALES		206.00	0.24% inventory
	Plus additional services:			
	a.	Repair (in-house)	103.00	20.00 per employee
				plus 0.24% inventory
	b.	Service technician (on-call) (if same employee does both, count as technician)		35.00 each
	INSTALLATION		100.00	
(211.1)	TELEVISION CABLE COMPANIES, SALES AND INSTALLATION		417.00	20.00 per employee
(212)	TELEVISION STATIONS		695.00	20.00 per employee
(212.1)	TELEVISION RADIO PRODUCTION SERVICES		314.00	20.00 per employee
(213)	THEATERS		139.00	
	a.	Up to 400 seats		3.00 per seat
	b.	Each over 400		2.00 per seat
	Plus additional services:			
	c.	Confectionery sales	77.00	
	d.	Amusement machines		7.00 per machine
(214)	RESERVED			
(215)	THEATRICAL AGENT		139.00	
(216)	TRAILER RENTALS		77.00	7.00 per trailer
(217)	TRAVEL BUREAUS		139.00	35.00 per employee

(218)	TREE SERVICE OR PRUNING	103.00	20.00 per employee
(218.2)	TREE AND SOD FARMING	139.00	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	

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(219.5)	UPHOLSTERERS	77.00	20.00 per employee
	Plus additional services:		
a.	Draperies	77.00	
b.	Auto interior	77.00	
c.	Home furniture	77.00	

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(220)	VACUUM CLEANERS, DEALER	206.00	plus 0.24% stock
(221)	VENDING MACHINES	52.00	
	State law reference—Maximum fee on vending machines, A.C.A. § 26-77-301.		
(221.1)	VIDEO RENTAL AND SALES:		
	a. Rentals	139.00	
	b. Sales plus varieties (Includes, but is not limited to, blank tapes, confectionery, miscellaneous electronic supplies, etc.)	206.00	plus 0.24% inventory
	c. If both sales and rental charge for sales	206.00	plus 0.24% inventory
(221.2)	VIDEO PRODUCTIONS	103.00	20.00 per employee

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(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	35.00 each	
	1. $\frac{1}{2}$ -ton to 1-ton trucks		
	2. 1-ton to $2\frac{1}{2}$ -ton trucks	75.00 each	
	3. Over $2\frac{1}{2}$ -ton trucks	135.00 each	
(223)	RESERVED		
(224)	WELDING SHOP	103.00	20.00 per employee
(224.1)	WHOLESALE INVENTORY OPERATIONS	206.00	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.	278.00	
	b. Repair	103.00	
	c. Manufacturing	139.00	
	d. Manufacturer's in-transit distribution center operation	278.00	
	e. Gasoline and oil dealers, wholesale	587.00	plus 75.00 per truck
	f. Photo developers	103.00	
	g. Printing, linotype, bookbinding, multilithing	206.00	
	h. Machine shop	206.00	

	i.	Armature winding	206.00	
(225)	RESERVED			
(226)	WIRED BACKGROUND MUSIC		103.00	20.00 per employee
(227)	WRECKER SERVICE		103.00	35.00 per wrecker
	Plus additional services:			
	a.	Automobile/truck repair	103.00	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)		103.00	20.00 per employee
(229)	RETAIL INVENTORY OPERATIONS		206.00	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.		206.00	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.