

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0
- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 0
- 1
- 2
- 3
- 4
- 5

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 Repealer.** All ordinances, resolutions, bylaws, and other matters inconsistent with this resolution are hereby repealed to the extent of such inconsistency.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

11

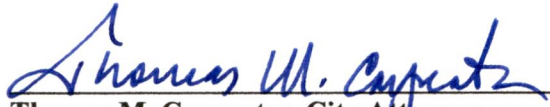
1 **ATTEST:**

**APPROVED:**

2  
3   
4 Allison Segars, City Clerk

  
Frank Scott, Jr., Mayor

5 **APPROVED AS TO LEGAL FORM:**

6  
7   
8 Thomas M. Carpenter, City Attorney

9 //

10 //

11 //

12 //

13 //

14 //

15 //

16 //

17 //

18 //

19 //

20 //

21 //

22 //

23 //

24 //

25 //

26 //

27 //

28 //

29 //

30 //

31 //

32 //

33 //

34 //

35 //

36 //

## 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<br>Base and Variable |
|----------|---|------------------|------------------------------------|
| <b>A</b> |   |                  |                                    |
| (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:<br>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                |   |
|      |  | <b>State law reference</b> —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                            |   |
|      |  | <b>State law reference</b> —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.<br>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 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   | ½¢ per sq. ft. gross space occupied first day—35.00 minimum<br>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  | 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)  |
|        | <b>State law reference</b> —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<br>35.00 per mechanic<br>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<br>base<br>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<br>base<br>plus | 69.25/vehicle  |
|   | b.  | Wrecker service                      | 139.00<br>base<br>plus | 35.00/wrecker  |
| (32)  | Reserved  |                                      |                        |  |
| (33)  | Automobile/Truck Rental/Lease   |                                      |                        |  |
|   | a.  | Automobile/truck rental/lease        | 139.00<br>base         | 69.25/vehicle  |
|   | b.  | Automobile sales                     | 206.00<br>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<br>base<br>plus | 20.00 / employee   |
| (37)  | Reserved  |                                      |                        |  |
| (38)  | BANKRUPT STOCKS, FIRE DAMAGE STOCKS AND SALVAGED OR DAMAGED MERCHANDISE   |                                      | 695.00                 |  |
| (38.1)  | BANKS   |                                      | 1,391.00               | 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)   |                                      | 77.00<br>base<br>plus  | 20.00/operator<br>plus 35.00/manicurist  |
|   | a.  | plus day spa                         | 103.00<br>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)   |    | BONDSMEN, 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 |
|        |  |   |        | ployee                     |
|        | 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 |
|          |    |   |        |  |
| <b>c</b> |    |   |        |  |
| (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<br>30.00 per technician               |
|          | b. | Design and development (non-game related)   |        | 50.00 per programmer<br>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 |        | 13.50                           |
|         | (Operator is responsible for insuring payment of per-stall fees)  |   |        |                                 |
| (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         |
| <b>G</b> |    |  |                          |                            |
| (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           |
| <b>H</b> |    |  |                          |                            |
| (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<br>(per ton of waste disposed of during the calendar year) |   | 35.00 per ton/\$5,000.00 bond<br>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<br>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,<br>each location  |   | 206.00                                    | 20.00 per employee            |
|         |  |   |   | 0.24% stock, if<br>applicable |
| (125.5) | INTERIOR DECORATORS AND DESIGNERS  |   | 103.00                                    | 20.00 per employee            |
|         | Plus additional services:  |   |   |                               |
|         | a.   | Draperies/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<br>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<br>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<br>base<br>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<br>2.00 per vehicle * |
|         | b.   | Lawn care, maintenance, and/or mowing  | 103.00                 | 20.00 per employee<br>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 ½ year only each time)   |                                      |           |   |
|         | Plus additional services:   |                                      |           |   |
|         | a.  | School, private                      | 206.00    | 35.00 per employee                                  |
|         |   | 1. Under 50 pupils                   |           |   |
|         |   | 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   | 1,350.00          |                         |
|          | 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  | 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            |                         |
| <b>N</b> |   |                   |                         |
| (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                 |                     |
| <b>O</b> |     |  |                        |                     |
| (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 |
| <b>P</b> |     |  |                        |                     |
| (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)    |     | PAWNBROKERS (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<br>base<br>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<br><br>405.00 for 1 year<br>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 ¼ of a city block, or equivalent  | 77.00  |  |
|         | c.  | Less than ¼ of a city block, or equivalent  | 103.00   |  |
|         | d.  | Less than ½ of a city block, or equivalent  | 139.00   |  |
|         | e.  | ½ 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<br>50.00 per paraprofessional employee<br>* (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  |        |                    |
|  |  | * <b>Note 1:</b> "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. |        |                    |
|  |  | * <b>Note 2:</b> 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        |
| <b>S</b> |    |  |                  |                         |
| (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   |                      |
| <b>U</b> |   |   |                      |
| (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   |                      |
| <b>V</b> |   |   |                      |
| (220)    | VACUUM CLEANERS, DEALER   | 206.00  | plus 0.24% stock     |
| (221)    | VENDING MACHINES  | 52.00   |                      |
|          | <b>State law reference</b> —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   |
| <b>W</b> |   |   |                      |
| (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.<br><br>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. ½-ton to 1-ton trucks  |   |                      |
|          | 2. 1-ton to 2½-ton trucks   | 75.00 each  |                      |
|          | 3. Over 2½-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.