

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
0010	ABSTRACT & TITLE COMPANY ALL COMPANIES WHICH FURNISH ABSTRACTS FOR, OR GUARANTEE, WARRANT OR INSURE LAND TITLES	274.50 BASE	PLUS 31.50/EMPLOYEE
1	ADJUSTERS OF INSURANCE & CLAIM AGENTS	121.50 BASE	PLUS 121.50/ADJUSTER - EXCLUDING 1 ADJUSTER
2	ADMINISTRATIVE OFFICE	121.50 BASE	PLUS 18.00/EMPLOYEE
0031	ADVERTISING AGENCY EACH PERSON ENGAGED IN CONTRACTING FOR ADVERTISING OR CONDUCTING AN ADVERTISING BUREAU OR AGENCY	274.50 BASE	PLUS 31.50/EMPLOYEE
0037	ADVERTISING - AIRPLANE	180.00 BASE	PLUS 18.00/EMPLOYEE
	ADVERTISING ON CITY BUSES	243.00 BASE	PLUS 18.00/EMPLOYEE
0033	ADVERTISING - DISPLAY ADVERTISING	180.00 BASE	PLUS 31.50/EMPLOYEE
0036	ADVERTISING - DISTRIBUTING CIRCULARS OR SAMPLES	180.00 BASE	PLUS 18.00/EMPLOYEE
	ADVERTISING SIGNS THE TAX FOR THIS CLASSIFICATION SHALL BE THE CUMULATIVE TOTAL OF THE SUBCLASSIFICATIONS THAT ARE APPLICABLE		
0034	008.0A ..OUTDOOR ADVERTISING	364.50 BASE	PLUS 18.00/EMPLOYEE
3	008.0B ..ELECTRIC OR NEON SIGNS	153.00 BASE	PLUS 18.00/EMPLOYEE
4	008.0C ..BILLBOARDS	171.00 BASE	PLUS 18.00/EMPLOYEE
5	008.0D ..SIGN HANGING	90.00 BASE	PLUS 18.00/EMPLOYEE
0035	008.0E ..SIGN PAINTING	90.00 BASE	PLUS 18.00/EMPLOYEE
6	008.0F ..COMPUTER GRAPHICS	90.00 BASE	PLUS 18.00/EMPLOYEE
7	AGRICULTURAL PRODUCTS BASE CHARGE PLUS CUMULATIVE AMOUNTS PER EMPLOYEE	364.50 BASE	
	008.1A ..1 - 50 EMPLOYEES		7.20/EMPLOYEE
	008.1B ..51 - 200 EMPLOYEES		6.30/EMPLOYEE
	008.1C ..201 - 400 EMPLOYEES		5.40/EMPLOYEE
	008.1D ..OVER 400 EMPLOYEES		4.50/EMPLOYEE
0054	AIRPLANE RADIO SALES & SERVICE 009.0INV AIRPLANE RADIO SALES&SVC/INVENTORY	180.00 BASE	PLUS .22% STOCK
0053	AIRPLANE SALES, SERVICE & RENTAL	274.50 BASE	PLUS 31.50/EMPLOYEE
0052	010.0A ..PLUS AIRCRAFT SERVICING	121.50 BASE	PLUS 31.50/EMPLOYEE
0051	010.0B ..PLUS EQUIPMENT SALES	274.50 BASE	
10	010.0C ..PLUS INTERIOR MAINTENANCE	90.00 BASE	
11	010.0D ..PLUS RETRIEVAL/SALVAGE	243.00 BASE	
12	A/C & HTG DEALERS, SALES & INSTALLATION 011.0INV A/C & HTG SALES/INSTALLATION-INVENTORY	180.00 BASE	PLUS 18.00/EMPLOYEE PLUS .22% STOCK
13	A/C WHOLESALE DISTRIBUTOR 012.0INV A/C WHOLESALE DISTRIBUTOR-INVENTORY	180.00 BASE	PLUS .22% STOCK
14	AIR PRODUCTS MANUFACTURERS & DISTRIBUTORS 013.0INV AIR PRODUCTS STOCK OR INVENTORY	180.00 BASE	PLUS .22% STOCK
	AMUSEMENTS		
16	014.0A ..BILLARDS & POOL HALLS	121.50 BASE	PLUS 63.00/TABLE
1180	014.0A1 ..PLUS RESTAURANT	45.00 BASE	
	014.0A2 ..PLUS GROCERIES	45.00 BASE	PLUS .22% STOCK
	014.0A3 ..CONFECTIONERY/SOFT DRINKS	54.00 BASE	
19	014.0A4 ..PLUS RECREATION ROOM	243.00 BASE	PLUS 18.00/EMPLOYEE
0360	014.0B ..BOWLING ALLEYS	121.50 BASE	PLUS 45.00/LANE
	014.0B1 ..PLUS RESTAURANT	45.00 BASE	
0070	014.0B2 ..PLUS AMUSEMENT MACHINES (COIN OPERATED)		5.00/MACHINE
17	014.0B3 ..PLUS PRIVATE SCHOOLS	180.00 BASE	PLUS 22.50/EMPLOYEE

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18	014.0B4 ..PLUS CLOTHING	45.00 BASE	PLUS .22% STOCK	
0440	014.0C ..CIRCUS (INCLUDING STREET PARADES)		180.00/DAY 360.00 MINIMUM	

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0070	014.0D ..MUSIC AND AMUSEMENT MACHINES (EACH AUTOMATIC COIN-OPERATED DEVICE AND EACH AUTOMATIC MUSIC MACHINE NOT INCLUDING COUNTER BOXES).		5.00/MACHINE
19	014.0E ..RECREATION ROOM OR PARLOR	243.00 BASE	PLUS 18.00/EMPLOYEE
0070	014.0E1 ..PLUS AMUSEMENT MACHINES (COIN OPERATED)		5.00/MACHINE
	014.0E2 ..PLUS CONFECTIONERY	54.00 BASE	
20	014.0E3 ..PLUS RENTALS (HOUSEHOLD COMMUNICATIONS EQUIPMENT, SPORTING EQUIPMENT, ETC.)	180.00 BASE	
	014.0E4 ..PLUS VENDING MACHINES	18.00 BASE	
	014.0E5 ..PLUS LAUNDROMATS	45.00 BASE	PLUS 1.80/MACHINE
	014.0E6 ..PLUS BOOKS AND/OR STATIONERY - RETAIL	90.00 BASE	PLUS .22% STOCK
	014.0E7 ..PLUS RESTAURANT	45.00 BASE	
1550	014.0F1 ..RIDES & CONCESSIONS - MAJOR RIDES		40.50/WEEK (4 WEEK MAXIMUM) 306.00/YEAR
22	014.0F2 ..RIDES & CONCESSIONS - KIDDIE RIDES		27.00/WEEK (4 WEEK MAXIMUM) 180.00/YEAR
23	014.0F3 ..CONCESSIONS		27.00/WEEK (4 WEEK MAXIMUM) 180.00/YEAR
25	014.0G ..RIDES (COIN-OPERATED)		5.00/RIDE
26	014.0H ..SHOWS OR EXHIBITS - CONVENTION CENTER 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:		
	014.0H1 ..MUSIC HALL RENTAL		121.50/1ST DAY 58.50/EACH ADDL DAY
	014.0H2 ..EXHIBITION SPACE RENTAL		PLUS .0045/SQUARE FT 1ST DAY - 31.50 MINIMUM PLUS .0023/SQUARE FT EACH ADD'L DAY- 31.50 MINIMUM NO CHARGE
27	014.0H3 ..NONPROFIT SHOWS/EXHIBITIONS FOR SHOWS AND EXHIBITIONS, ETC., STAGED IN THE CITY CONVENTION CENTER BY ANY NON-PROFIT ORGANIZATION WHICH PROVIDE AN IRS NON-PROFIT CHARTER NUMBER, OR OTHER SUFFICIENT EVIDENCE OF NON-PROFIT STATUS.		
	014.0I ..SHOWS OR EXHIBITS - OUTSIDE CONVENTION CENTER LOCATIONS OUTSIDE 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 WILL BE SUBJECT TO THE FOLLOWING CHARGE:		
	014.0I1 ..MUSIC HALL RENTAL (Locations outside city convention Ctr.)		121.50/1ST DAY 58.50/EACH ADDL DAY
	014.0I2 ..EXHIBITION SPACE RENTAL (Locations outside City Convention Center)		PLUS .0045/SQUARE FT 1ST DAY - 35.00 MINIMUM PLUS .0025/SQUARE FT EACH ADD'L DAY- 35.00 MINIMUM
	014.0I3 ..NONPROFIT SHOWS/EXHIBITIONS FOR SHOWS AND EXHIBITIONS, ETC., STAGED IN THE CITY CONVENTION CENTER BY ANY NON-PROFIT ORGANIZATION WHICH PROVIDE AN IRS NON-PROFIT CHARTER NUMBER, OR OTHER SUFFICIENT EVIDENCE OF NON-PROFIT STATUS.		
	014.0J ..SIGHTSEEING COACHES	180.00 BASE	PLUS 31.50/VEHICLE
28	014.0K ..SKATING RINKS	243.00 BASE	PLUS 18.00/EMPLOYEE
0060	AMBULANCE	90.00 BASE	PLUS 31.50/VEHICLE
	ANNOUNCEMENT SERVICES INCLUDES BUT NOT LIMITED TO: STORK SERVICES, GRADUATION, WEDDINGS, PARTIES, REUNIONS, BIRTHDAYS, PARTY GRAMS, MALE AND FEMALE DANCERS DELIVERING SUCH ANNOUNCEMENTS.	90.00 BASE	PLUS 18.00/EMPLOYEE

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	ANTIQUES - DEALERS IN	121.50 BASE	PLUS 18.00/EMPLOYEE	

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31	ANTIQUE & CRAFT MALLS	121.50 BASE	PLUS 12.15/BOOTH- FIRST 100 BOOTHS 6.08/EACH ADDL BOOTH
	APPLIANCE DEALERS, SALES		
33	016.5A ..PLUS REPAIR	90.00 BASE	PLUS 18.00/EMPLOYEE
34	016.5B ..PLUS RENTAL/LEASE	243.00 BASE	
32	016.5INV APPLIANCE DEALERS INVENTORY	180.00 BASE	PLUS .22% STOCK
35	ARMATURE WINDING	180.00 BASE	PLUS 18.00/EMPLOYEE
0110	ARMORED CAR SERVICE	121.50 BASE	PLUS 18.00/EMPLOYEE
36	ART SHOP		
	019.0INV ART SHOP INVENTORY	180.00 BASE	PLUS .22% STOCK
0120	ARTIFICIAL LIMBS	180.00 BASE	PLUS 18.00/EMPLOYEE
0150	AUCTIONEER - LOCAL (\$100 MAXIMUM PER STATE LAW)		100.00 MAXIMUM
37	AUCTION HOUSE	364.50 BASE	PLUS 31.50/EMPLOYEE
38	AUTOMATIC SPRINKLERS - CONTRACTOR OR DEALER 023.0INV AUTOMATIC SPRINKLERS, PLUS INVENTORY	180.00 BASE	PLUS 18.00/EMPLOYEE PLUS .22% STOCK
	*** RESERVED ***		
	AUTOMOBILE CAR WASHING		
39	025.0A ..AUTOMATIC CAR WASH	306.00 BASE	
	025.0B ..MANUAL CAR WASH	90.00 BASE	PLUS 18.00/EMPLOYEE
0170			13.50/STALL
41	025.0C ..PLUS MOBILE OR TRUCK WASHERS	245.00 BASE	PLUS 25.00/VEHICLE
40	AUTOMOBILE DETAILING	180.00 BASE	PLUS 18.00/EMPLOYEE
42	AUTOMOBILE FINANCE AGENCY OR DEPARTMENT	180.00 BASE	PLUS 18.00/EMPLOYEE
43	AUTOMOBILE FOR HIRE (PROFIT)	121.50 BASE	PLUS 27.00/EMPLOYEE
44	AUTOMOBILE PAINT/BODY SHOP	121.50 BASE	PLUS 18.00/EMPLOYEE
45	026.5A ..PLUS DAMAGE APPRAISERS		PLUS 45.00/APPRaiser
	AUTOMOBILE, PARTS DEALERS, NEW (RETAIL AND WHOLESALE)		
46	027.0INV AUTOMOBILE PARTS DEALERS-INVENTORY PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS .22% STOCK
46A	027.0A ..PLUS REPAIR	90.00 BASE	PLUS 18.00/EMPLOYEE
47	AUTOMOBILE, PARTS DEALERS, SECONDHAND PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS 18.00/EMPLOYEE
48	028.0A ..PLUS WRECKER SERVICES		31.50/WRECKER
0160	AUTOMOBILE REPOSSESSION PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS 18.00/EMPLOYEE
48	028.2A ..PLUS WRECKER SERVICE	90.00 BASE	PLUS 31.50/WRECKER
290	AUTOMOBILE SALVAGE	180.00 BASE	PLUS 18.00/EMPLOYEE
48	028.4A ..PLUS WRECKER SERVICES		31.50/WRECKER

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0240	AUTOMOBILE SERVICE STATIONS	180.00 BASE	PLUS 31.50/FUELING POSITION 31.50/MECHANIC 18.00/EMPLOYEE
	029.0A ..PLUS PARKING		2.70/SPACE
	029.0B ..PLUS CONFECTIONERY	54.00 BASE	
	029.0D ..PLUS VENDING MACHINES	18.00 BASE	
	029.0E ..PLUS ICE MACHINE	10.00 BASE	
	029.0F ..PLUS REPAIR	45.00 BASE	
	029.0G ..PLUS WRECKER SERVICE	90.00 BASE	PLUS 31.50/WRECKER
	AUTOMOBILE TIRES		
	030.0A ..SALES (NEW)	180.00 BASE	PLUS .22% STOCK
	030.0B ..RETRADING	121.50 BASE	PLUS 18.00/EMPLOYEE
0230	030.0C ..PLUS REPAIR	90.00 BASE	PLUS 18.00/EMPLOYEE
11910	030.0INV AUTOMOBILE TIRES - INVENTORY	180.00 BASE	PLUS .22% STOCK
	AUTOMOBILE & TRUCK DEALERS - NEW NOTE: WHERE THE AVERAGE COST OF ITEMS INCLUDED IN A DEALERS INVENTORY EQUALS OR EXCEEDS \$4,000.00, COMPUTATION OF THE TAX WILL INCLUDE UNITS BELOWS THE AVERAGE AT ACTUAL COST; AND THOSE ABOVE IT, AT THE AVERAGE COST. A SEPARATE AVERAGE COMPUTATION MUST BE MADE FOR EVERY CLASSIFICATION OF CARS AND TRUCKS, NEW AND USED.		
0190	031.0A ..PLUS AUTOMOBILE/TRUCK DEALER(USED)INVENTORY	180.00 BASE	PLUS .22% STOCK
0190A	031.0B ..PLUS RENTAL/LEASE	121.50 BASE	PLUS 39.85/VEHICLE
0190B	031.0C ..PLUS WRECKER SERVICE		31.50/WRECKER
0190	031.0INV AUTOMOBILE/TRUCK DLRS,NEW-INVENTORY	180.00 BASE	PLUS .22% STOCK(NEW)
0180	AUTOMOBILE & TRUCK DEALERS - USED NOTE: THE VALUE OF THE STOCK REPORTED WOULD BE NO LESS THAN THE VALUE SHOWN IN THE WHOLESALE BLUE BOOK.	180.00 BASE	PLUS .22% STOCK
0190	032.0A ..PLUS AUTOMOBILE & TRUCK DEALER (NEW)	180.00 BASE	PLUS .22% STOCK
0190A	032.0B ..PLUS RENTAL/LEASE	121.50 BASE	PLUS 39.85/VEHICLE
0190B	032.0C ..PLUS WRECKER SERVICE		31.50/WRECKER
0180	032.0INV AUTO/TRUCK DEALERS, USED, INVENTORY	180.00 BASE	PLUS .22% STOCK
	AUTOMOBILES & TRUCKS		
0200	033.0A ...RENTAL/LEASE	121.50 BASE	PLUS 39.85/VEHICLE
0180	033.0B ...AUTOMOBILE SALES	180.00 BASE	PLUS .22% STOCK
50	AUTOMOBILE WINDOW TINT	121.50 BASE	PLUS 18.00/EMPLOYEE
	AWNING SALES		
53	034.0INV AWNINGS, SALES, INVENTORY PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS .22% STOCK
54	034.0A ..PLUS INSTALLATION & SERVICE	90.00 BASE	PLUS 18.00/EMPLOYEE
	B		
0260	BAKERIES...WHOLESALE	180.00 BASE	PLUS 18.00/EMPLOYEE
55	BAKERIES...RETAIL (INCLUDING BRANCH BAKERIES WITHOUT TRUCK ROUTES)	121.50 BASE	PLUS 18.00/EMPLOYEE
0270	BAKERIES...PIE SHOPS AND/OR DONUT SHOPS, EXCLUSIVE	121.50 BASE	PLUS 18.00/EMPLOYEE
	STOCKS (BANKRUPT,FIRE DAMAGE,SALVAGED/DAMAGED MDSE)	607.50 BASE	

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0280	BANKS LIMITED TO ARKANSAS CHARTERED BANKS AND NATIONAL CHARTERED BANKS HAVING THEIR PRINCIPAL PLACE OF BUSINESS WITHIN THE STATE OF ARKANSAS. BASE CHARGE INCLUDES ANY DRIVE-IN BANK AT MAIN LOCATION.	1215.00 BASE	PLUS 121.50/BRANCH-FIRST 5 BRANCHES 90.00/EACH ADD'L BRANCH
0290	BARBERS - (BASE INCLUDES PROPRIETOR) 039.0INV BARBERS, PLUS INVENTORY	67.50 BASE	PLUS 18.00/BARBER PLUS 31.50/MANICURIST PLUS .22% STOCK
56	BARBERSHOP & BEAUTY PARLOR SUPPLY HOUSE 040.0INV BARBER/BEAUTY SUPPLY HOUSE, INVENTORY	180.00 BASE	PLUS .22% STOCK
0527	BEAUTY OPERATORS (INCLUDES PROPRIETOR) PLUS ADDITIONAL SERVICES: 041.0B BEAUTY OPERATOR ...WITH DAY SPA 041.0INV BEAUTY OPERATORS, PLUS INVENTORY	67.50 BASE 90.00 BASE	PLUS 18.00/OPERATOR PLUS 31.50/MANICURIST PLUS .22% STOCK
57	BICYCLE AGENCY 042.0INV BICYCLE AGENCY - INVENTORY	180.00 BASE	PLUS .22% STOCK
58	BILLIARD & POOL TABLE DISTRIBUTOR 043.0INV BILLIARD/POOL TABLE DIST, INVENTORY	180.00 BASE	PLUS .22% STOCK
	BILL PAYMENT CENTER	180.00 BASE	PLUS 18.00/EMPLOYEE
59	BLUEPRINTS 044.0INV BLUEPRINTS-INVENTORY	180.00 BASE	PLUS .22% STOCK
0320	BOARDING HOME OR ROOMING HOUSE A. UP TO 50 PATRONS B. OVER 50 PATRONS	180.00 BASE 243.00 BASE	PLUS 18.00/EMPLOYEE PLUS 18.00/EMPLOYEE
0340	BOAT DOCKS & STORAGE STALLS 045.0INV BOAT DOCKS & STORAGE STALLS - INVENTORY	90.00 BASE	PLUS 10.00/STALL PLUS .22% STOCK
0350	BONDSMEN		121.50/BONDSMAN
	RESERVED		
60	BOOKKEEPERS & NONLICENSED ACCOUNTANTS	121.50 BASE	PLUS 44.50/EMPLOYEE
61	BOOKS AND/OR STATIONERY - RETAIL 049.0INV BOOKS AND/OR STATIONERY- INVENTORY PLUS ADDITIONAL SERVICES: 049.0A ..PLUS PRINTING, LINOTYPE, BOOKBINDING OR RULING	180.00 BASE 180.00 BASE	PLUS .22% STOCK PLUS 18.00/EMPLOYEE
62	BOTTLERS OF SOFT DRINKS PLUS CUMULATIVE AMOUNTS PER EMPLOYEE: 050.0A ..1 - 50 EMPLOYEES 050.0B ..51 - 200 EMPLOYEES 050.0C ..201 - 400 EMPLOYEES 050.0D ..OVER 400 EMPLOYEES	121.50 BASE	7.20/EMPLOYEE 6.30/EMPLOYEE 5.40/EMPLOYEE 4.50/EMPLOYEE
63	BROKERS (BASE CHARGE IS PER BROKER, UNLESS OTHERWISE SPECIFIED): 051.0A ..AUTO BROKER (PRINCIPAL BUSINESS) (ANY PERSON NOT LICENSED AS A NEW OR USED CAR/TRUCK DEALER OFFERING FOR SALE MORE THAN 2 CARS PER YEAR):		

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63	051.0A1 ..WHERE PRINCIPAL BUSINESS, EACH LOCATION, PER BROKER	180.00/BROKER	31.50/EMPLOYEE	

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64	051.0A2 ..WHEN OPERATED IN CONNECTION WITH ANOTHER BUSINESS, PER BROKER	90.00/BROKER	31.50/EMPLOYEE
65	051.0B ..BOND, STOCK AND SECURITIES BROKERS AND/OR SALESMEN, PER BROKER	180.00/BROKER	31.50/EMPLOYEE
66	051.0C ..COTTON BROKER, PER BROKER	180.00/BROKER	31.50/EMPLOYEE
67	051.0D ..FOOD BROKER, PER BROKER	180.00/BROKER	31.50/SALESMAN 18.00/EMPLOYEE
	051.0E ..RESERVED		
68	051.0F BROKERS, NOT OTHERWISE CLASSIFIED HEREIN	180.00/BROKER	31.50/EMPLOYEE
	051.0G ALL BROKERS MAINTAINING AN INVENTORY SHALL ALSO BE LIABLE FOR A STOCK TAX IN ADDITION TO OTHER FEES		PLUS .22% STOCK (IF APPLICABLE)
69	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.)	243.00 BASE	PLUS 18.00/EMPLOYEE
70	BUILDING & PLUMBING MATERIALS/BRICK & TILE SALES		
71	053.0INV BUILDING/PLUMBING MAT'LS, INVENTORY	180.00 BASE	PLUS .22% STOCK
	053.0A ..PLUS MANUFACTURERS	121.50 BASE	PLUS 18.00/EMPLOYEE
	053.0B ..PLUS PRINTERS, LINOTYPE, BOOKBINDING	180.00 BASE	PLUS 18.00/EMPLOYEE
	053.0C ..PLUS FURNITURE & APPLIANCE DEALER (NEW)	121.50 BASE	
72	053.0D ..PLUS REPAIR SERVICE	90.00 BASE	PLUS 18.00/EMPLOYEE
73	053.0E ..PLUS HEAVY EQUIPMENT RENTAL	243.00 BASE	
74	BUS COMPANY THE VARIABLE CHARGE APPLIES TO ALL BUSES OPERATED WITHIN CITY LIMITS REGARDLESS IF THE BUSES ARE OWNED/LEASED BY THE COMPANY	243.00 BASE	PLUS 6.08/BUS
	BUSINESS OR COMMERCIAL PROPERTY - INCLUDING HOUSES AND HOUSING UNITS, RENTAL OF EACH PERSON OWNING PROPERTY ENGAGED IN THE RENTAL OR LEASE OF COMMERCIAL BUSINESS PROPERTY AND HOUSING UNITS.		
0091	054.0A ..RENT/LEASE - COMMERCIAL/OFFICE SPACE EACH 1,000 SQUARE FEET, OR ANY PART THEREOF, AVAILABLE FOR RENT OR LEASE OF COMMERCIAL AND OFFICE SPACE.		4.50/1000 SQUARE FEET 31.50 MINIMUM
0091	054.0B ..RENT/LEASE - RESIDENTIAL, EACH DWELLING UNIT AVAILABLE FOR RENT OR LEASE AS RESIDENTIAL FIRST 100 UNITS, PER UNIT EACH UNIT ABOVE 100 UNITS, PER UNIT		6.08/UNIT FIRST 100 UNITS 3.02/EACH ADDL UNIT 31.50 MINIMUM
	<i>NOTE: "DWELLING UNIT" SHALL BE DEFINED AS ANY ROOM OR GROUP OF ROOMS WITHIN A DWELLING AND FORMING A SINGLE HABITABLE UNIT WITH FACILITIES WHICH CAN BE USED OR INTENDED TO BE USED FOR LIVING, SLEEPING, COOKING, AND EATING, WHETHER OR NOT SUCH UNIT IS OCCUPIED OR VACANT. THE TERM "DWELLING UNIT" SHALL BE CONSTRUED AS IF FOLLOWED BY "OR ANY PART THEREOF". DWELLING UNITS CONSISTING OF INDIVIDUAL SINGLE-FAMILY HOUSES OR CONDOMINIUMS WOULD BE CONSIDERED ONE DWELLING UNIT, DUPLEXES WOULD BE CONSIDERED 2 UNITS, TRIPLEXES WOULD BE CONSIDERED 3, AND QUADPLEXES WOULD BE CONSIDERED 4 UNITS, ETC.</i>		
0091	054.0C ..RENT/LEASE - WAREHOUSE/INDUSTRIAL EACH 1,000 SQUARE FEET OR ANY PART THEREOF AVAILABLE FOR RENT OR LEASE OF WAREHOUSE OR INDUSTRIAL SPACE.		1.80/1000 SQUARE FEET 31.50 MINIMUM
0091	054.0C1 ..EACH 1,000 SQUARE FEET OR ANY PART THEREOF AVAILABLE FOR THE PARKING OF VEHICLES		1.80/1000 SQUARE FEET 31.50 MINIMUM

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0091	054.0D ..RENT/LEASE - UNLEASED PROPERTY FOR 1 YEAR WHERE THERE IS SUFFICIENT EVIDENCE TO PROVE THAT THE AVAILABLE SPACE FOR RENT OR LEASE HAS BEEN UNRENTED OR UNLEASED FOR THE ENTIRE PREVIOUS CALENDAR YEAR, PAYMENT SHALL BE MADE ON THE BASIS OF \$2.00 PER 1,000 SQUARE FEET.		1.80/1000 SQUARE FEET 31.50 MINIMUM
	054.0E .. THE OWNER SHALL NOT BE REQUIRED TO OBTAIN AND PAY FOR A BUSINESS LICENSE ONLY IF BOTH OF THE FOLLOWING CRITERIA ARE MET: 1. The owner rents or leases three or less dwelling units and 2. The owner does not rent or lease any commercial, office, industrial, or warehouse space.		
	054.0F ..THE OWNER SHALL NOT BE ASSESSED FOR ANY SPACE, WHETHER COMMERCIAL, OFFICE, INDUSTRIAL, RESIDENTIAL, OR WAREHOUSE SPACE THAT THE OWNER OCCUPIES.		
	054.0G ..IF THE BUSINESS ALSO PROVIDES CERTAIN SERVICES, SUCH AS PROPERTY MANAGEMENT, SALES, OR DEVELOPMENT, THE BUSINESS LICENSE SHALL BE ASSESSED UNDER THE "REAL ESTATE" CLASSIFICATION (PARAGRAPH 191).		
	BUSINESS/DATA PROC/OFFICE MACHINES, PHOTOCOPYING EQUIPMENT SALES/SERVICE		
	055.0A ..UNIT RETAIL PRICE DOES NOT EXCEED \$1,000	306.00 BASE	
	055.0A1 ..EACH SALESMAN AND/OR MARKETING REPRESENTATIVE ADD'L		31.50/EACH
	055.0A2 ..REPAIRMAN AND/OR INSTALLATION & MAINTENANCE		12.15/EACH
	055.0B ..UNIT RETAIL PRICE WHICH EXCEEDS \$1,000 (OR HAVING THE CAPABILITY TO STORE FILES SUBSEQUENT AUTOMATIC RETRIEVAL)	423.00 BASE	
	055.0B1 ..EACH SALESMAN, FIELD SYSTEMS OR MARKETING REPRESENTATIVE		45.00/SALESMAN/REP
	055.0B2 PROGRAMMERS		18.00/PROGRAMMERS
	055.0B3 ..EACH REPAIRMAN, INSTALLATION TECH, MAINTENANCE TECH		18.00/REPAIRMEN/INSTA
	055.0C ..CAPABLE OF BEING PROBRAMMED BY THE USER (COMPUTER), OR IDENTIFIED IN CLASSIFICATION 055.0B AND HAVING A RETAIL LIST PRICE BETWEEN \$25,000 AND \$100,000	544.50 BASE	
	055.0C1 ..EACH SALESMAN, SYSTEMS ANALYST, SYSTEMS ENGINEER OR MARKETING REPRESENTATIVE, ADDITIONAL		58.50/EACH
	055.0C2 ..PROGRAMMER, ADDITIONAL		36.00/EACH
	055.0C3 ..EACH REPAIRMAN AND/OR INSTALLATION AND MAINTENANCE TECHNICIAN, ADDITIONAL		27.00/EACH
	055.0D ..HAVING A RETAIL PRICE IN EXCESS OF \$100,000	729.00 BASE	
	055.0D1 ..EACH SALESMAN, SYSTEMS ENGINEER OR MARKETING REPRESENTATIVE, ADDITIONAL		58.50/EACH
	055.0D2 ..EACH PROGRAMMER, ADDITIONAL		36.00/EACH
	055.0D3 ..REPAIRMAN AND/OR INSTALLATION/MAINTENANCE TECHNICIAN, ADDITIONAL		27.00/EACH
	055.0E1 ..RENTAL...INCLUDING CALCULATORS, CASH REGISTERS, TYPEWRITERS, OFFICE MACHINES, AND PHOTOCOPYING EQUIPMENT WHERE NO UNIT RENTED EXCEEDS \$2,500.00 IN VALUE	121.50 BASE	PLUS 18.00/SERVICE EMPLOYEE
	055.0E2 ..RENTAL...OFFICE MACHINES, COMPUTERS, OTHER DATA PROCESSING EQUIPMENT, AND PHOTOCOPYING EQUIPMENT WHERE THE UNIT EXCEEDS \$2,500.00 IN VALUE	243.00 BASE	PLUS 31.50/SERVICE EMPLOYEE
	055.0F ..STOCK/SUPPLIES	180.00 BASE	PLUS .22% STOCK
	055.0G ..SECONDHAND MACHINES	90.00 BASE	PLUS 18.00/EMPLOYEE
	055.0H ..PLUS BUSINESS SCHOOLS,PRIVATE	243.00 BASE	PLUS 18.00/EMPLOYEE

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	
	*** RESERVED ***			

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
	BUSINESS SCHOOLS - PRIVATE	243.00 BASE	PLUS 18.00/EMPLOYEE
	057.0A ..PLUS RECREATION ROOM/PARLOR	243.00 BASE	
	BUTANE GAS DISTRIBUTORS	180.00 BASE	PLUS 18.00/EMPLOYEE
87	BUYERS CLUBS	180.00 BASE	PLUS .22% STOCK OR 1.22 PER MEMBERSHIP, WHICHEVER IS GREATER.
	058.2INV BUYERS CLUB, INVENTORY		PLUS .22% STOCK
	C		
0380	CABINETMAKER & CARPENTER SHOP	180.00 BASE	PLUS 18.00/EMPLOYEE
	CANDY - RETAIL SHOP		
88	060.0INV CANDY,RETAIL SHOP, INVENTORY	180.00 BASE	PLUS .22% STOCK
96	CARPET, DRAPERY, RUG, MATTRESS CLEANING	90.00 BASE	PLUS 18.00/EMPLOYEE
	CARPET DEALER, SALES & INSTALLATION		
97	062.0A SALES	180.00 BASE	PLUS .22% STOCK
98	062.0B INSTALLATION	63.00 BASE	PLUS 18.00/EMPLOYEE
0400	CATERING SERVICE (PROVIDING FOOD ONLY) PLUS ADDITIONAL SERVICES:	121.50 BASE	PLUS 31.50/VEHICLE
	063.0A ..PLUS RESTAURANT	90.00 BASE	PLUS 18.00/EMPLOYEE
99	CHECK CASHING SERVICE (INCLUDES PAYDAY ADVANCE COMPANIES)	180.00 BASE	PLUS 27.00/EMPLOYEE
	CHEMICAL AGENTS/SALESMEN, EACH	180.00 EACH	AGENT/SALESMAN
	065.0INV CHEMICAL AGENTS/SALESPERSONS-INVENTORY		PLUS .22% STOCK
	CLOTHING - RETAIL		
	066.0INV CLOTHING, RETAIL, INVENTORY	180.00 BASE	PLUS .22% STOCK
	066.0A ..PLUS FUR STORAGE	243.00 BASE	
	066.0B ..PLUS DRY CLEANING SERVICE	90.00 BASE	PLUS 18.00/EMPLOYEE
	066.0C ..PLUS SHOE CLEANING/REPAIR	90.00 BASE	
	066.0D ...SEAMSTRESS		31.50/SEAMSTRESS
	CLUBS		
0480	067.0A CLUBS..PRIVATE	364.50 BASE	PLUS 18.00/EMPLOYEE
1720	067.0B CLUBS..SOCIAL	364.50 BASE	PLUS 18.00/EMPLOYEE
0490	COLD STORAGE PLANT PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS 18.00/EMPLOYEE
	068.0A ..PLUS LOCKER RENTAL	31.50 BASE	
0500	COLLECTING AGENCY PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS 18.00/EMPLOYEE
	069.0A ..PLUS WRECKER SERVICES		31.50/WRECKER
0130	COMMERCIAL ARTIST (ANY PERSON WHO PAINTS PORTRAITS OR SCENERY, SKETCHES OR DRAWS CARTOONS OR THE LIKE FOR PROFIT)	121.50 BASE	PLUS 18.00/EMPLOYEE
108	COMPUTER DESIGN & DEVELOPMENT	180.00 BASE	
	070.1A ..GAME DESIGN AND DEVELOPMENT		45.00/PROGRAMMER 27.00/TECHNICIAN
112	070.1B ..DESIGN AND DEVELOPMENT (NON GAME RELATED)		45.00/PROGRAMMER 27.00/TECHNICIAN
111	070.1C ..WEBSITE DESIGN & DEVELOPMENT		27.00/EMPLOYEE

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	
	COMPUTER HARDWARE SALES - NEW/USED			
109	070.2INV COMPUTER HARDWARE SALES-INVENTORY	245.00 BASE	PLUS .22% STOCK	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
110	COMPUTER SERVICES, HOME BASED PLUS ADDITIONAL SERVICES:	90.00 BASE	PLUS 27.00/EMPLOYEE
0510	070.4A ..PLUS COMPUTER GRAPHICS	90.00 BASE	PLUS 27.00/EMPLOYEE
111	070.4B ..PLUS SERVICE/REPAIR	90.00 BASE	PLUS 27.00/EMPLOYEE
112	070.4C ..PLUS SOFTWARE & SERVICES	90.00 BASE	PLUS 27.00/EMPLOYEE
0511	070.4D ..PLUS COMPUTER TRAINING SPECIALIST	90.00 BASE	PLUS 27.00/EMPLOYEE
0512	070.4E ..PLUS NETWORK/INTERCONNECTING COMPUTER RESOURCES	90.00 BASE	PLUS 27.00/EMPLOYEE
0410	CONCRETE - READY-MIX SEWER PIPE, LIME, CHERT, CRUSHED ROCK, ASPHALT, DELIVERED TO THE JOB	121.50 BASE	PLUS 58.50/VEHICLE
113	CONFECTIONERY STORE	67.50 BASE	
	CONTRACTORS - 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).		
114	073.0A1 CLASS 1 (REMODELING ONLY)PERMIT FROM \$0-\$25,000 (BUILDING PERMIT FROM \$0-\$25,000 PER YEAR OR ANY PORTION THEREOF AND ALL SUBCONTRACTORS).	180.00 BASE	PLUS 18.00/EMPLOYEE
115	073.0A2 CLASS 2-PERMIT FROM \$0-\$150,000 (ANY CONTRACTOR OBTAINING A BUILDING PERMIT FROM \$0 - \$150,000 PER YEAR OR ANY PORTION THEREOF).	270.00 BASE	PLUS 18.00/EMPLOYEE
116	073.0A3 CLASS 3-PERMIT FROM \$150,000 TO \$500,000 (ANY CONTRACTOR OBTAINING A BUILDING PERMIT IN EXCESS OF \$150,000 BUT LESS THAN \$500,000 PER YEAR OR ANY PORTION THEREOF).	450.00 BASE	PLUS 18.00/EMPLOYEE
231	073.0A4 CLASS 4-PERMIT \$500,000 BUT LESS THAN \$1,000,000 (ANY CONTRACTOR OBTAINING A BUILDING PERMIT IN EXCESS OF \$500,000 BUT LESS THAN \$1,000,000 PER YEAR OR ANY PORTION THEREOF).	720.00 BASE	PLUS 18.00/EMPLOYEE
117	073.0A5 CLASS 5-PERMIT GREATER THAN \$1,000,000 (ANY CONTRACTOR OBTAINING A BUILDING PERMIT IN EXCESS OF \$1,000,000	1440.00 BASE	PLUS 18.00/EMPLOYEE
153	CONTRACTORS - ASPHALT PAVING	243.00 BASE	PLUS 18.00/EMPLOYEE
153	CONTRACTORS - HOUSE WRECKERS & MOVERS	180.00 BASE	PLUS 18.00/EMPLOYEE
119	CONTRACTOR, MASONRY	180.00 BASE	PLUS 18.00/EMPLOYEE
120	CONTRACTORS - ROAD BASE CHARGE PLUS CUMULATIVE AMOUNTS PER EMPLOYEE:	486.00 BASE	
	076.0A ..1 - 50 EMPLOYEES		7.20/EMPLOYEE
	076.0B ..51 - 200 EMPLOYEES		6.30/EMPLOYEE
	076.0C ..201 - 400 EMPLOYEES		5.40/EMPLOYEE
	076.0D ..OVER 400 EMPLOYEES		4.50/EMPLOYEE
0528	CONTRACTORS, ROOFING OR PAINTING	180.00 BASE	PLUS 18.00/EMPLOYEE
122	CONVENIENCE MARTS PLUS ADDITIONAL SERVICES:	455.50 BASE	
94	076.2A ..PLUS GAS		31.50/FUELING POSITIO
0390	076.2B ..PLUS RESTAURANT	90.00 BASE	
	076.2C ..PLUS VIDEO RENTALS	90.00 BASE	
0070	076.2D ..PLUS RIDES (COIN-OPERATED)		5.00/RIDE

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	
123	COSMETICS - RETAIL	90.00 BASE	PLUS 31.50/SALESPERSON	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
	COURIER SERVICES		
	078.0A ..1/2 TON UP TO 1 TON TRUCK		31.50/TRUCK
	078.0B ..OVER 1 TON AND UP TO 2 1/2 TON TRUCK		58.50/TRUCK
	078.0C ..OVER 2 1/2 TON TRUCK		121.50/TRUCK
0560	COUPONS,CARD,CK ORDERS AND/OR OTHER TRADE STIMULATORS, DISTRIBUTORS	243.00 BASE	
	CRAFTS		
0570	079.1A ..FULL-TIME OUTSIDE HOME	90.00 BASE	
0571	079.1B ..HOME-BASED	67.50 BASE	
0572	079.1C ..PART-TIME	45.00 BASE	
0580	CREDIT CARD - PROCESSING & OBTAINING	121.50 BASE	PLUS 18.00/EMPLOYEE
127	CREDIT RATING AGENCY OR BUREAU	380.00 BASE	PLUS 18.00/EMPLOYEE
	D		
	DAIRIES/MILK DISTRIBUTORS		
	080.1INV DAIRIES/MILK DISTRIBUTORS-INVENTORY	180.00 BASE	PLUS .22% STOCK
0610	DANCING SCHOOL	121.50 BASE	PLUS 18.00/EMPLOYEE
	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).	423.00 BASE	
	082.0A ..CLIENT CONTACT, MARKETING & SYSTEMS ANALYST, ADDITIONAL		49.50/EMPLOYEE
	082.0B ..PROGRAMMER		36.00/PROGRAMMER
	082.0C ..MACHINE OPERATOR		18.00/OPERATOR
130	DATA PROCESSING SERVICE - HOME BASED	243.00 BASE	
131	DATA PROCESSING SERVICE - PART-TIME	243.00 BASE	
0620	DATING SERVICES	121.50 BASE	
0640	DENTAL LABORATORIES	180.00 BASE	PLUS 18.00/EMPLOYEE
	083.0INV DENTAL LABORATORIES-INVENTORY		PLUS .22% STOCK
	*** RESERVED ***		
132	DEPARTMENT, DISCOUNT & VARIETY STORES		
	085.0INV DEPT,DISCOUNT,VARIETY STORES-INVENTORY	180.00 BASE	PLUS .22% STOCK
	DEPARTMENT STORE - MAJOR CHAIN, SELLS A WIDE VARIETY OF GOODS AND SERVICES		
0650	085.2INV DEPARTMENT STORES, INVENTORY PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS .22% STOCK
133	085.2A ..PLUS OPTICAL	139.50 BASE	
0390	085.2B ..PLUS RESTAURANT	90.00 BASE	
	085.2C ..PLUS PHARMACY-INVENTORY	180.00 BASE	PLUS .22% STOCK
	085.2D ..PLUS BEAUTY SALON	121.50 BASE	
134	085.2E ..PLUS TRAINING CLASS	180.00 BASE	
135	085.2F ..PLUS FLORIST	121.50 BASE	
136	085.2G ..PLUS SHRUBBERY, POTTED PLANTS	180.00 BASE	
137	085.2H ..PLUS VIDEO SALES	121.50 BASE	
138	085.2I ..PLUS RECREATION ROOM	121.50 BASE	
139	085.2J ..PLUS GUN DEALER	121.50 BASE	
	085.2K ..PLUS SERVICE TECHNICIAN (ON-CALL)		31.50/TECHNICIAN
94	085.2L ...PLUS GAS PUMPS		31.50/FUELING POSITIO

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	
0670	DIAPER SERVICE (PICK-UP AND DELIVERY)	121.50 BASE	PLUS 18.00/EMPLOYEE 31.50/VEHICLE	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
0680	DIRECTORIES - PRINTING AND DISTRIBUTION	364.50 BASE	PLUS 18.00/EMPLOYEE
0681	DISTRIBUTION CENTER (FACILITY, WHICH IS ASSOCIATED WITH AN OUT-OF-STATE COMPANY, WHOSE PRODUCTS ARE RECEIVED & THEN RE-DISTRIBUTED TO RETAILERS OR WHOLESALERS WITHIN THE STATE).		
	086.1a 1/2 TON UP TO 1 TON TRUCK		\$31.50 EACH TRUCK
	086.1b OVER 1 TON AND UP TO 2 1/2 TON TRUCK		\$58.50 EACH TRUCK
	086.1c OVER 2 1/2 TON TRUCK		\$121.50 EACH TRUCK
0700	DRAFTSPERSONS AND/OR DESIGNERS	121.50 BASE	PLUS 31.50/EMPLOYEE
0710	DRESSMAKER/SEAMSTRESS	45.00 BASE	PLUS 18.00/EMPLOYEE
0720	DRIVING SCHOOL	90.00 BASE	PLUS 18.00/EMPLOYEE
1050	DRY CLEANING & PRESSING ESTABLISHMENTS RESTRICTING THEIR SERVICES TO DRY CLEANING OR PRESSING E	90.00 BASE	PLUS 18.00/EMPLOYEE
0523	ELECTRIC CONTRACTOR 091.0INV ELECTRIC CONTRACTOR PLUS INVENTORY	180.00 BASE	PLUS 18.00/EMPLOYEE PLUS .22% STOCK, IF APPLICABLE
141	ELECTRIC REFRIGERATION REPAIRS 092.0INV ELECTRIC REFRIGERATION +INVENTORY	180.00 BASE	PLUS 18.00/EMPLOYEE PLUS .22% STOCK, IF APPLICABLE
0730	ELECTROLOGIST (EACH PERSON ENGAGED IN PROVIDING ELECTROLYSIS (HAIR REMOVAL SERVICES).	121.50 BASE	
0740	ELEVATORS EACH PERSON SELLING OR INSTALLING HYDRAULIC, STEAM, ELECTRIC, OR HAND POWERED ELEVATORS OR REPAIRING SAME, AS PRINCIPAL OR AGENT).	364.50 BASE	PLUS 18.00/EMPLOYEE
0750	EMPLOYMENT AGENCY	121.50 BASE	PLUS 18.00/EMPLOYEE
142	ENGRAVERS, LITHOGRAPHERS, MONOGRAMMERS, SILK SCREENING	180.00 BASE	PLUS 31.50/EMPLOYEE
0760	ESCORT SERVICE - MOTOR VEHICLE	67.50 BASE	PLUS 12.15/VEHICLE OVER 1
0770	ESTATE SALES	121.50 BASE	PLUS 31.50/EMPLOYEE
143	EVENT PROMOTER/PLANNER	180.00 BASE	
0790	EXTENDED HEALTH CARE FACILITY	243.00 BASE	PLUS 3.60/BED
0800	EXTERMINATORS/PEST CONTROL F	121.50 BASE	PLUS 18.00/EMPLOYEE
144	FINANCE AGENCY OR DEPARTMENT	180.00 BASE	PLUS 18.00/EMPLOYEE
	(RESERVED)		
0820	FLEA MARKET 100.OA ...OPERATOR	90.00 BASE	
	100.OB ...EACH BOOTH OR STALL IN WHICH MERCHANDISE IS DISPLAYED OR SOLD (OPERATOR IS RESPONSIBLE FOR INSURING PAYMENT OF PER STALL FEES)		12.15/BOOTH/STALL
	FLORIST		
0830	101.0INV FLORISTS - INVENTORY	180.00 BASE	PLUS .22% STOCK

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
118A	FREELANCERS (ANY BUSINESS NOT OTHERWISE CLASSIFIED)	90.00 BASE	PLUS 18.00/EMPLOYEE
0850	FUNERAL DIRECTORS AND/OR UNDERTAKERS	306.00 BASE	PLUS 18.00/EMPLOYEE
	PLUS ADDITIONAL SERVICES:		
	102.0A ..PLUS MORTICIAN		139.50/MORTICIAN
	FUR STORAGE - EXCLUSIVE OR WHERE OPERATED IN CONNECTION W/OTHER BUSINESS	243.00 BASE	
	FURNITURE & APPLIANCE DEALERS (NEW)		
147	104.0INV FURNITURE/APPLIANCES-INVENTORY	180.00 BASE	PLUS .22% STOCK
	PLUS ADDITIONAL SERVICES:		
	104.0A ..PLUS FURNITURE AND/OR APPLIANCE REPAIR	90.00 BASE	PLUS 18.00/EMPLOYEE
148	104.0B ..PLUS CARPET, DRAPERY, RUG OR MATTRESS CLEANING	90.00 BASE	PLUS 18.00/EMPLOYEE
	104.0C ..PLUS SERVICE TECHNICIAN (ON-CALL)		31.50/TECHNICIAN
	104.0D ..PLUS INTERIOR DESIGNER		139.50/DESIGNER
150	FURNITURE & APPLIANCE DEALER(SECONDHAND)	180.00 BASE	PLUS 18.00/EMPLOYEE
	PLUS ADDITIONAL SERVICES:		
151	105.0A ..PLUS REPAIR/REFINISHING/UPHOLSTERY	90.00 BASE	PLUS 18.00/EMPLOYEE
	FURNITURE REPAIRING & UPHOLSTERING	90.00 BASE	PLUS 18.00/EMPLOYEE
0880	GASOLINE & OIL DEALERS (WHOLESALE)	508.50 BASE	PLUS 58.50/TRUCK
	PLUS ADDITIONAL SERVICES:		
	107.0A ..PLUS MANUFACTURERS IN-TRANSIT DISTRIBUTION CENTER OPERATION		243.00/CENTER
	GIFT SHOP		
155	108.0INV GIFT SHOP - INVENTORY	180.00 BASE	PLUS .22% STOCK
	PLUS ADDITIONAL SERVICES:		
	108.0A ..PLUS RENTALS	90.00 BASE	
	108.0B ..PLUS REPAIR	90.00 BASE	
	GLASS COMPANY/AUTO AND BUILDING MATERIALS		
156	108.1INV GLASS CO./BLDG MATLS, INVENTORY	180.00 BASE	PLUS .22% STOCK PLUS 18.00/EMPLOYEE
	PLUS ADDITIONAL SERVICES:		
104	108.1A ..PLUS REPAIR	90.00 BASE	
	108.1B ..PLUS SERVICE TECHNICIANS (ON-CALL)		31.50/TECHNICIAN
0890	GOLF COURSE - MINIATURE	121.50 BASE	PLUS 18.00/EMPLOYEE
	PLUS ADDITIONAL SERVICES:		
	109.0A ..PLUS DRIVING RANGE	121.50 BASE	
	GOLF COURSE - PUBLIC		
157	110.0A ..9 HOLE	153.00 BASE	
158	110.0B ..18 HOLE	219.00 BASE	
	PLUS ADDITIONAL SERVICES:		
1140	110.0C ..PRO SHOP, RETAIL	180.00 BASE	PLUS .22% STOCK
0900	110.0D ..DRIVING RANGE	121.50 BASE	
	110.0E ..PLUS GOLF PROFESSIONAL		139.50/EACH PROFESSIONAL
	110.0F ..PLUS LESSONS/SCHOOLING	180.00 BASE	
0390	110.0G ..PLUS RESTAURANT/SNACK BAR	90.00 BASE	
0900	GOLF DRIVING RANGE - EXCLUSIVE	121.50 BASE	
	GROCERIES - RETAIL (INDEPENDENTLY OWNED)		
93	112.0INV GROCERIES, RETAIL, INVENTORY	180.00 BASE	PLUS .22% STOCK
	PLUS ADDITIONAL SERVICES:		
	112.0A ..PLUS GAS (IF MORE THAN 2 FUEL NOZZLES, SEE CLASS 076.2)		31.50/FUELING POSITION
95	112.0B ..PLUS VIDEO RENTALS	90.00 BASE	
0390	112.0C ..PLUS RESTAURANT/SNACK BAR	90.00 BASE	
	GROCERIES - WHOLESALE		

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	
1140	113.0INV GROCERIES WHOLESALE - INVENTORY	180.00 BASE	PLUS .22% STOCK	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
	GUN DEALERS		
	114.0INV GUN DEALER, INVENTORY	180.00 BASE	PLUS .22% STOCK
	H		
	HARDWARE STORE		
1140	115.0INV HARDWARE STORE, INVENTORY	180.00 BASE	PLUS .22% STOCK
	PLUS ADDITIONAL SERVICES:		
	115.0A ..PLUS GUN DEALER	90.00 BASE	
	115.0B ..PLUS BUILDING/PLUMBING MATERIALS	121.50 BASE	
	RESERVED		
0910	HAULERS, DELIVERY COMPANIES, COMMERCIAL HAULERS		
	117.0A ..UP TO 1 TON		31.50/TRUCK
	117.0B ..OVER 1 TON & UP TO 2 1/2 TON		58.50/TRUCK
	117.0C ..OVER 2 1/2 TON		131.50/TRUCK
	HAZARDOUS COMMERCIAL OR MEDICAL DISPOSAL FACILITIES (PER TON OF WASTE DISPOSED OF DURING THE CALENDAR YEAR - \$5,000 BOND REQUIRED)		31.50/TON
0810	HEALTH SPA/FITNESS CENTER	243.00 BASE	PLUS 18.00/EMPLOYEE
	HOBBY SHOP		
	118.8INV HOBBY SHOP - INVENTORY	180.00 BASE	PLUS .22% STOCK
	PLUS ADDITIONAL SERVICES:		
	118.8A ..PLUS REPAIR	90.00 BASE	PLUS 18.00/ TECHNICIAN
	HEARING AID AGENCY		
	119.0INV HEARING AID AGENCY - INVENTORY	180.00 BASE	PLUS .22% STOCK
	HORSE-DRAWN VEHICLES	180.00 BASE	PLUS 18.00/EMPLOYEE
	HOSPITALS (FOR PROFIT)	243.00 BASE	PLUS 18.00/EMPLOYEE
	HOUSEHOLD SUPPLIES		
	120.0INV HOUSEHOLD SUPPLIES - INVENTORY	180.00 BASE	PLUS .22% STOCK
	*** RESERVED ***		
0940	ICE DEALER - RETAIL (NO DELIVERY) (OPERATING FROM AN ESTABLISHED PLACE OF BUSINESS WITH NO DELIVERY)	45.00 BASE	
0950	ICE DEALER - RETAIL (SOLD EXCLUSIVELY FROM TRUCKS)		45.00/TRUCK
1350	ICE CREAM - MOBILE UNIT		45.00/VEHICLE
172	ICE CREAM/FROZEN YOGURT STORE	121.50 BASE	
	PLUS ADDITIONAL SERVICES:		
173	124.0A ..PLUS CARRY-OUT	31.50 BASE	
174	124.0B ..PLUS DRIVE THROUGH	31.50 BASE	
0970	INSPECTION SERVICES (HOME)	90.00 BASE	PLUS 18.00/EMPLOYEE
	RESERVED		
	INSULATION, WATER/WEATHER PROOFING	180.00 BASE	18.00/EMPLOYEE
	125.0INV INSULATION,WEATHERPROOFING-INVENTORY		PLUS .22% STOCK

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
0980	INTERIOR DECORATORS & DESIGNERS PLUS ADDITIONAL SERVICES:	90.00 BASE	PLUS 18.00/EMPLOYEE
175	125.5A ..PLUS DRAPERIES/WALLCOVERING	90.00 BASE	
	125.5B ..PLUS PROFESSIONAL INTERIOR DECORATOR		139.50/DECORATOR
176	125.5C ..PLUS PLANT/FLOREAL ARRANGEMENTS	90.00 BASE	
177	INTERNET COMPANIES AND INTERNET SERVICE PROVIDERS PLUS CUMULATIVE AMOUNTS NUMBER OF SUBSCRIBERS:	180.00 BASE	
	125.6A ..0 TO 1,000 SUBSCRIBERS		180.00
	125.6B ..1,001 TO 10,000 SUBSCRIBERS		450.00
	125.6C ..10,001 TO 25,000 SUBSCRIBERS		675.00
	125.6D ..25,001 TO 50,000 SUBSCRIBERS		900.00
	125.6E ..50,001 TO 75,000 SUBSCRIBERS		1125.00
	125.6F ..EACH ADDITIONAL 25,000 OR FRACTION THEREOF		225.00/25000 SUBSCRIBERS
178	INTERNET SALES 125.7INV INTERNET SALES - INVENTORY	180.00 BASE	PLUS 18.00/EMPLOYEE PLUS .22% STOCK
179	INVENTORY SERVICE	180.00 BASE	PLUS 18.00/EMPLOYEE
0960	INCOME TAX PREPARATION J	121.50 BASE	PLUS 44.50/EMPLOYEE
180	JANITOR SUPPLIES - WHOLESALE OR RETAIL 128.0INV JANITORIAL SUPPLIES-INVENTORY	180.00 BASE	PLUS .22% STOCK
0460	JANITORIAL SERVICES	90.00 BASE	PLUS 18.00/EMPLOYEE
	JEWELRY MANUFACTURER 129.1INV JEWELRY MANUFACTURER-INVENTORY	180.00 BASE	PLUS .22% STOCK
1000	JEWELRY STORE 129.2INV JEWELRY STORE-INVENTORY	180.00 BASE	PLUS .22% STOCK
46A	PLUS ADDITIONAL SERVICES: 129.2A ..PLUS REPAIR	90.00 BASE	PLUS 18.00/EMPLOYEE
1010	JUNK, WASTE MATERIAL (HIDES, FURS, WOOL, PAPER, RAGS, SCRAP IRON, BRASS, RUBBER, COPPER, USED BUILDING MATERIALS) K	391.50 BASE	PLUS 18.00/EMPLOYEE
0630	KINDERGARTEN, NURSERY SCHOOL & BOARDING HOME A. UP TO 50 CHILDREN/PERSONS B. OVER 50 CHILDREN/PERSONS	121.50 BASE 243.00 BASE	PLUS 18.00/EMPLOYEE PLUS 18.00/EMPLOYEE
1030	L LABORATORIES - X-RAY, TESTING, ETC	180.00 BASE	PLUS 18.00/EMPLOYEE
90	LANDSCAPING 133.0A ..LANDSCAPING	121.50 BASE	PLUS 18.00/EMPLOYEE PLUS 2.00 PER VEHICLE*
0526	133.0B ..LAWN CARE, MAINTENANCE, MOWING	90.00 BASE	PLUS 18.00/EMPLOYEE PLUS 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.		
	LAUNDRIES, LINEN, UNIFORMS & TOWEL SUPPLY	121.50 BASE	PLUS 18.00/EMPLOYEE
1051	LAUNDRIES & DRY CLEANING ESTABLISHMENTS/SUBSTATION (WHERE NO MACHINERY IS OPERATED)	90.00 BASE	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
1040	LAUNDROMAT	90.00 BASE	PLUS 2.70/MACHINE
182	LEGAL SERVICES AGENCY	180.00 BASE	PLUS 18.00/EMPLOYEE
1060	LIMOUSINE SERVICE	121.50 BASE	PLUS 27.00/EMPLOYEE
183	LIQUOR STORE (NON-ALCOHOL ITEMS)	67.50 BASE	
1080	LIVESTOCK MARKET SALES	364.50 BASE	PLUS 31.50/EMPLOYEE
1090	LOANS - PERSONAL	180.00 BASE	PLUS 18.00/EMPLOYEE
	LOANS - REAL ESTATE		
184	139.OA ..LOANS - REAL ESTATE	243.00 BASE	PLUS 18.00/EMPLOYEE
185	139.OB ..MORTGAGE BANKING	243.00 BASE	PLUS 18.00/EMPLOYEE
	LOCKSMITHS, SAFE & VAULT SALES/REPAIRS		
186	140.OINV LOCKSMITHS,SAFES&VAULTS-INVENTORY	180.00 BASE	PLUS .22% STOCK
187	LUMBER AGENTS		135.00/AGENT
	MACHINE SHOP (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).		
1100	142.OA MACHINE SHOP ONLY Plus Additional Services:	121.50 BASE	PLUS 18.00/EMPLOYEE
	142.OB ..PLUS SALE OF PARTS	180.00 BASE	PLUS .22% STOCK
	MACHINERY DEALER - NEW		
	143.OA ..SALES & SERVICE		
189	143.OA1 ..LIGHT EQUIPMENT - INVENTORY (NO UNIT RETAIL PRICE EXCEEDS \$20,000).	180.00 BASE	PLUS .22% STOCK
190	143.OA2 ..HEAVY EQUIPMENT - INVENTORY (ANY UNIT PRICE OF EQUIPMENT EXCEEDS \$20,000)	225.00 BASE	PLUS .22% STOCK
	143.OA3 ..PLUS REPAIR	90.00 BASE	
	143.OB1 ..LIGHT EQUIPMENT (WHERE UNIT RETAIL PRICE OF EQUIPMENT DOES NOT EXCEED \$20,000)	243.00 BASE	
	143.OB2 ..HEAVY EQUIPMENT (WHERE UNIT RETAIL PRICE OF EQUIPMENT EXCEEDS \$20,000)	364.50 BASE	
	143.OB3 ..PLUS REPAIR	90.00 BASE	
	143.OC ..SALE OF USED MACHINERY	364.50 BASE	
	143.OC1 ..PLUS REPAIR	90.00 BASE	
1140	143.OD ..SALE OF PARTS - INVENTORY	180.00 BASE	PLUS .22% STOCK
0470	MAIDS, HOUSEKEEPING & CLEANING SERVICES	67.50 BASE	PLUS 18.00/EMPLOYEE
195	MAIL SUBSTATIONS PLUS ADDITIONAL SERVICES:	90.00 BASE	
196	143.3A ..PLUS TELECOMMUNICATIONS SERVICE	90.00 BASE	
197	MANICURIST		67.50/MANICURIST

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
1111	MANUFACTURERS ... 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.	121.50 BASE	
	145.0A ..1 - 50 EMPLOYEES		7.20/EMPLOYEE
	145.0B ..51 - 200 EMPLOYEES		6.30/EMPLOYEE
	145.0C ..201 - 400 EMPLOYEES		5.40/EMPLOYEE
	145.0D ..401 - 700 EMPLOYEES		4.50/EMPLOYEE
	145.0E ..701 - 1000 EMPLOYEES		3.60/EMPLOYEE
	145.0F ..OVER 1000 EMPLOYEES		2.70/EMPLOYEE
0040	MANUFACTURERS AGENT, EACH 146.0INV INVENTORY/MANUFACTURER'S AGENT		180.00/PER AGENT PLUS .22% STOCK
199	MARKETING (INCLUDING BUT NOT LIMITED TO DIRECT MAIL & INTERNET)	180.00 BASE	PLUS 27.00/EMPLOYEE
200	MARKET RESEARCH	180.00 BASE	PLUS 27.00/EMPLOYEE
	MANUFACTURERS IN-TRANSIT DISBTIBUTION CENTER OPERATION A FACILITY WHICH OPERATES AS A SEPARATE ENTITY, OR IN CONNECTION WITH OR AS AN EXTENSION OF A MANUFACTURING FIRM, IN WHICH AT LEAST 66 2/3% OF THE PRODUCTS ARE DISTRIBUTED OUTSIDE THE STATE SHALL BE TAXED ON THE INVENTORY OF GOODS AND PRODUCTS DISBURSED IN THE STATE.		
201	147.0INV MANUFACTURERS IN-TRANSIT DIST CTR	180.00 BASE	PLUS .22% STOCK, FIRST \$4,000,000 .11% STOCK ABOVE \$4,000,000
202	MASSAGES AND BATHS - ISSUE FOR 1/2 YEAR PER RECERTIFICATION (REQUIRES STATE RECERTIFICATION EVERY SIX MONTHS - ISSUE 1/2 YEAR ONLY EACH TIME). PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS 61.20/EMPLOYEE
	148.0A ..SCHOOL (PRIVATE)		
	1. UNDER 50 PUPILS	180.00 BASE	PLUS 31.50/EMPLOYEE
	2. OVER 50 PUPILS	243.00 BASE	PLUS 31.50/EMPLOYEE
1120	MEATS/PACKING HOUSE COMPANIES BASE CHARGE PLUS CUMULATIVE AMOUNTS PER EMPLOYEE	121.50 BASE	
	149.0A ..1 - 50 EMPLOYEES		7.20/EMPLOYEE
	149.0B ..50 - 200 EMPLOYEES		6.30/EMPLOYEE
	149.0C ..201 - 400 EMPLOYEES		5.40/EMPLOYEE
	149.0D ..401 - 700 EMPLOYEES		4.50/EMPLOYEE
	149.0E ..701 - 1000 EMPLOYEES		3.60/EMPLOYEE
	149.0F ..OVER 1000 EMPLOYEES		2.70/EMPLOYEE
	MEATS - RETAIL		
204	150.0INV MEATS, RETAIL - INVENTORY	180.00 BASE	PLUS .22% STOCK
205	MEATS - WHOLESALE DEALERS IN GREEN MEATS AND/OR BUTCHERING CATTLE, HOGS, OR OTHER ANIMALS AND OFFERING SAME FOR SALE	180.00 BASE	PLUS 18.00/EMPLOYEE

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	
1130	MEDICAL CONSULTING SERVICE 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.	180.00 BASE	PLUS 18.00/EMPLOYEE	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
206	METAL PROCESSORS EACH PERSON ENGAGED IN THE BUSINESS OF PROCESSING STEEL, IRON AND OTHER METALS FOR SALE, INCLUDING, BUT NOT LIMITED TO, SMELTING, WELDNG, SHAPING AND FABRICATING OF METAL PRODUCTS.		
	152.0A..UP TO 50 EMPLOYEES	243.00 BASE	PLUS 18.00/EMPLOYEE
	152.0B ..OVER 50 EMPLOYEES	486.00 BASE	PLUS 18.00/EMPLOYEE
207	METAL - SHEET METAL & TIN WORK	121.50 BASE	PLUS 18.00/EMPLOYEE
	MICROFILMING SERVICE/PHOTO FINISHING		
	153.1A ..PICK-UP STATION	90.00 BASE	PLUS 18.00/EMPLOYEE
	153.1B ..PROCESSING PLANT	90.00 BASE	PLUS 18.00/EMPLOYEE
	RESERVED		
	MOBILE CANTEEN (PER VEHICLE, PER YEAR OR ANY PART THEREOF)		90.00/VEHICLE
	MOBILE COMMUNICATION SERVICES (PLUS CUMULATIVE AMOUNTS PER SUBSCRIBERS)	121.50 BASE	
	154.1A ..0 TO 1,000 SUBSCRIBERS		306.00 MINIMUM
	154.1B ..1,001 TO 10,000 SUBSCRIBERS		607.50 MINIMUM
	154.1C ..10,001 TO 25,000 SUBSCRIBERS		1215.00 MINIMUM
	154.1D ..25,001 TO 50,000 SUBSCRIBERS		1822.50 MINIMUM
	154.1E ..50,001 TO 75,000 SUBSCRIBERS		2430.00 MINIMUM
	154.1F ..EACH ADDITIONAL 25,000 SUBSCRIBERS (OR FRACTION THEREOF)		607.50/25000 SUBSCRIB
1190	MOBILE HOME PARKS		
	155.0A ..EACH LOCATION	180.00 BASE	
	155.0B ..EACH MOBILE HOME SPACE, ADDITIONAL		13.50/SPACE
1200	MOBILE HOME SALES, RECREATIONAL VEHICLES, CAMPERS	180.00 BASE	18.00/EMPLOYEE
	155.1INV MOBILE HOME SALES-INVENTORY		PLUS .22% STOCK
0930	MOTELS, HOTELS & MOTOR LODGES PLUS ADDITIONAL SERVICES:	121.50 BASE	PLUS 3.60/ROOM
	156.0A ..PLUS LAUNDRY, DRY CLEANING	90.00 BASE	
	156.0B ..PLUS RESTAURANT	90.00 BASE	PLUS 18.00/EMPLOYEE
	156.0C ..PLUS LIMOUSINE RENTAL		31.50/VEHICLE
	156.0D ..PLUS CONVENTION/MEETING ROOM RENTALS	121.50 BASE	
1220	MOTION PICTURE SUPPLY AND/OR FILM EXCHANGE	121.50 BASE	PLUS 18.00/EMPLOYEE
	MOTORCYCLE DEALERS		
1230	158.0INV MOTORCYCLE DEALERS, INVENTORY PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS .22% STOCK
46A	158.0A ..PLUS REPAIR SERVICE	90.00 BASE	PLUS 18.00/EMPLOYEE
	MUSIC EDUCATORS/HOME-BASED		
292	158.1A ...20 STUDENTS OR LESS		NO LICENSE REQUIRED
	158.1B21 STUDENTS OR MORE	90.00 BASE	PLUS 18.00/EMPLOYEE
	MUSIC SUPPLIES (SHEET MUSIC, RECORDS, MUSICAL INSTRUMENTS)		
	159.0INV MUSIC SUPPLIES, INVENTORY PLUS ADDITIONAL SERVICES:	180.00 BASE	PLUS .22% STOCK
	159.0A ..PLUS RENTALS	90.00 BASE	
213	MUSIC AND/OR SOUND CONTRACTOR (MUSIC VIDEO SOUNDS, TRACK TAPES, DISC JOCKEYS FOR HIRE)	180.00 BASE	PLUS 18.00/EMPLOYEE
	159.1INV MUSIC/SOUND CONTRACTOR+ INVENTORY PLUS ADDITIONAL SERVICES:		PLUS .22% STOCK

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	
	159.1A ...PLUS VIDEO PRODUCTIONS	90.00 BASE		
0094	NANNY SERVICE	121.50 BASE		

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
1260	NEWSPAPER PUBLISHERS DAILY, WEEKLY, MONTHLY PUBLICATIONS ACCEPTING PAID BASE CHARGE PLUS CUMULATIVE AMOUNTS PER GROUP OF	121.50 BASE	
	161.0A 1 - 50 EMPLOYEES		7.20/EMPLOYEE
	161.0B 51 - 200 EMPLOYEES		6.30/EMPLOYEE
	161.0C 201 - 400 EMPLOYEES		5.40/EMPLOYEE
	161.0D OVER 400 EMPLOYEES		4.50/EMPLOYEE
	NOTE: PUBLICATIONS SPONSORED BY A PUBLIC OR PRIVATE EDUCATIONAL INSTITUTION AND NOT ENGAGED IN SUCH BUSINESS FOR PROFIT ARE NOT SUBJECT TO THE TAX LEVIED BY THIS SECTION.		
	NEWSSTANDS - RETAIL	90.00 BASE	PLUS 18.00/EMPLOYEE
	NURSERY, PLANTS/SHRUBBERY		
	163.0A ..PLANTS - SALE OF	180.00 BASE	PLUS 18.00/EMPLOYEE
	163.0B ..PLANTS - LEASING OF	90.00 BASE	
	163.0C ..PLANTS - SALES & LEASING	243.00 BASE	
	NURSING HOMES	121.50 BASE	PLUS 2.70/BED
0092	NURSING SERVICES - IN-HOME	180.00 BASE	PLUS 18.00/EMPLOYEE
0093	164.2A NURSING SERVICES...ADULT CARE	90.00 BASE	
1300	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 OFFICES WHERE BUSINESS IS LCOATED IN THE CITY AND LICENSED).		
	CUMULATIVE AMOUNTS PER GROUP OF EMPLOYEES:		
	165.0A ..1 - 5 EMPLOYEES		90.00 MINIMUM
	165.0B ..6 - 10 EMPLOYEES		103.50 MINIMUM
	165.0C ..11 - 25 EMPLOYEES		121.50 MINIMUM
	165.0D ..26 - 50 EMPLOYEES		180.00 MINIMUM
	165.0E ..OVER 50 EMPLOYEES		243.00 MINIMUM
	OPINION SURVEYS (EACH PERSON ENGAGED IN CONDUCTING OPINION SURVEYS OR POLLS PER YEAR OR ANY PART THEREOF).	180.00 BASE	
	OPTICAL MANUFACTURERS		139.50/OPTICIAN
	167.0INV OPTICAL MANUFACTURERS, INVENTORY	180.00 BASE	PLUS .22% STOCK
	P		
	PAGER COMPANIES		
	168.0A PAGER COMPANIES, INVENTORY	180.00 BASE	PLUS .22% STOCK
	168.0B ..RENTAL, LEASE	340.00 BASE	PLUS 18.00/EMPLOYEE
	168.0C PAGERS-SALES,RENTAL,LEASE INVENTORY	245.00 BASE	PLUS .22% STOCK
	PAINTERS - CURBSIDE ADDRESSES (NOT PRORATED OR DISCOUNTED)		31.50/EMPLOYEE
	PAPER COMPANIES		
	169.0INV PAPER COMPANIES, INVENTORY	180.00 BASE	PLUS .22% STOCK
1210	PARKING LOTS & DECKS	13.50 BASE	PLUS 3.60/SPACE

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
1340	PAWNBROKERS -	180.00 BASE	PLUS .22% STOCK
	PEDDLERS-CONFECTIONS & KINDRED LINES, DRY GOODS & MERCHANDISE (NOT PRORATED)		75.00/PEDDLER
	PERSONAL SHOPPING SERVICE	121.50 BASE	PLUS 18.00/EMPLOYEE
222	PETS, BOARDING	121.50 BASE	PLUS 18.00/EMPLOYEE
1370	PET CARE, GROOMING & BREEDING	121.50 BASE	PLUS 18.00/EMPLOYEE
223	PET SHOPS & SALES		
	175.0INV ..PET SHOPS & SALES, INVENTORY	180.00 BASE	PLUS .22% STOCK
1380	PHARMACY		
	176.0INV PHARMACY - INVENTORY	180.00 BASE	PLUS .22% STOCK
1390	PHOTO DEVELOPERS	90.00 BASE	PLUS 18.00/EMPLOYEE
	PHOTOGRAPHERS AND/OR PORTRAIT PAINTERS:		
1400	178.0A ..MAINTAINING AN ESTABLISHED STUDIO IN THE CITY	121.50 BASE	PLUS 18.00/EMPLOYEE
224	178.0B ..ITINERANT PHOTOGRAPHERS NOT HAVING A PERMANENT, ESTABLISHED PLACE OF BUSINESS IN THE CITY, PER YEAR OR ANY PART THEREOF	243.00 BASE	
	PLASTIC PRODUCTS	180.00 BASE	
	PLUS ADDITIONAL SERVICES:		
	179.0A ..PLUS FABRICATING, FINISHING, DECORATING	90.00 BASE	PLUS 18.00/EMPLOYEE
	179.0B ..PLUS LAMINATING	90.00 BASE	PLUS 18.00/EMPLOYEE
	179.0C ..PLUS TUBING	90.00 BASE	PLUS 18.00/EMPLOYEE
	179.0D ..PLUS DISTRIBUTING	90.00 BASE	PLUS 18.00/EMPLOYEE
	PLASTIC PRODUCTS - WHOLESALE MANUFACTURERS	180.00 BASE	PLUS .22% STOCK
0524	PLUMBING & GAS FITTER CONTRACTOR	180.00 BASE	PLUS 18.00/EMPLOYEE
	180.0INV PLUMBERS/GAS FITTERS + INVENTORY		PLUS .22% STOCK
	PRECIOUS METAL DEALER 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.		135.00/DAY OR 405.00/YEAR AT OPTION OF PURCHASER
	PREMIUM STAMP DISTRIBUTION	607.50 BASE	
	PREMIUM STAMP REDEMPTION STORE		
	182.0INV PREM.STAMP REDEMPTION STORE, INVENTORY	180.00 BASE	PLUS .22% STOCK
1430	PRINTING, LINOTYPE, OR RULING, MULTILITHING EACH PERSON OPERATING A JOB, PRINTING OFFICE OF LINOTYPE MACHINE, WITH OR WITHOUT PRINTING PRESS.	180.00 BASE	PLUS 18.00/EMPLOYEE
	183.0INV PRINTING, LINOTYPE, BOOKBINDING, RULING OR MULTILITHING, INVENTORY		PLUS .22% STOCK
	PRODUCE MARKET -ISSUED FOR 1 YEAR & WILL NOT BE PRORATED EACH OPERATOR OF A FARMERS MARKET OR PRODUCE MARKET		
	184.0A ..NOT MORE THAN 1 CITY LOT (50 X 150) OR EQUIVALENT	45.00 BASE	
	184.0B ..LESS THAN 1/8 CITY BLOCK OR EQUIVALENT	67.50 BASE	
	184.0C ..LESS THAN 1/4 CITY BLOCK OR EQUIVALENT	90.00 BASE	
	184.0D ..LESS THAN 1/2 CITY BLOCK OR EQUIVALENT	121.50 BASE	
	184.0E ..1/2 OF A CITY BLOCK OR MORE	243.00 BASE	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
	PRODUCE - RETAIL		45.00/CAR/TRUCK
	PRODUCE - WHOLESALE		
	186.0INV PRODUCE,WHOLESALE - INVENTORY	180.00 BASE	PLUS .22% STOCK
	PROFESSIONALS, INCLUDING, BUT NOT LIMITED TO THE FOLLOWING, PER FIRM MEMBER, ASSOCIATE OR STAFF <i>PARAPROFESSIONAL</i> : EACH PERSON ENGAGED IN OR AIDING IN WHAT IS COMMONLY KNOWN AS PARAPROFESSIONAL CAREER, INCLUDING, BUT NOT LIMITED TO PARALEGAL PERSONNEL, REGISTERED NURSES, DENTAL HYGIENISTS, BOOKKEEPERS, NON-LICENSED ACCOUNTANTS, LABORATORY, X-RAY TECHNOLOGISTS, DRAFTSMAN, SURVEYORS, REAL ESTATE SALESMEN, AND INTERIOR DESIGNERS.		
146A	187.0A ..APPAISERS (INCLUDING REAL ESTATE)		139.50/APPRaiser 45.00/PARAPROFESSIONAL
146B	187.0B ..ACCOUNTANTS & AUDITORS, LICENSED		139.50/ACCOUNTANT/AUDITOR 45.00/PARAPROFESSIONAL
146C	187.0C ..ARCHITECTS		139.50/ARCHITECTS 45.00/PARAPROFESSIONAL
146D	187.0D ..ATTORNEYS		139.50/ATTORNEY 45.00/PARAPROFESSIONAL
146E	187.0E ..CHIROPRACTORS		139.50/CHIROPRACTOR 45.00/PARAPROFESSIONAL
146F	187.0F ..CONSULTANTS (ONE WHO IS HIRED TO GIVE PROFESSIONAL ADVICE OR SERVICES IN THEIR AREA OF EXPERTISE. A PERSON WHO ADVERTISES THEMSELVES AS A CONSULTANT WILL BE PRESUMED TO FALL WITHIN THIS CATEGORY).		139.50/CONSULTANT 45.00/PARAPROFESSIONAL
146G	187.0G ..DENTISTS		139.50/DENTIST 45.00/PARAPROFESSIONAL
146H	187.0H ..ENGINEERS		139.50/ENGINEER 45.00/PARAPROFESSIONAL
146I	187.0H1 FINANCIAL CONSULTANT		139.50/FIN. CONSULTANT 45.00/PARAPROFESSIONAL
146J	187.0I ..GEOLOGISTS		139.50/GEOLOGIST 45.00/PARAPROFESSIONAL
146K	187.0J ..RESIDENT ATHLETIC		139.50/RESIDENT ATHLETIC PROFESSIONAL
146L	187.0K ..INTERIOR DESIGNERS		139.50/DESIGNER 45.00/PARAPROFESSIONAL
146M	187.0L ..LANDSCAPE ARCHITECTS		139.50/ARCHITECT 45.00/PARAPROFESSIONAL
146N	187.0M ..MEDICAL DOCTOR (EXCLUDES INTERNS AND RESIDENTS; INCLUDES ANY OTHER PHYSICIANS WHO TREAT PRIVATE PATIENTS).		139.50/DOCTOR 45.00/PARAPROFESSIONAL
146O	187.0N ..MORTICIAN		139.50/MORTICIAN 45.00/PARAPROFESSIONAL
146P	187.0O ..OPTOMETRIST		139.50/OPTOMETRIST 45.00/PARAPROFESSIONAL
146Q	187.0P ..OPTICIANS		139.50/OPTICIAN 45.00/PARAPROFESSIONAL
146R	187.0Q ..PSYCHOLOGISTS		139.50/PSYCHOLOGIST 45.00/PARAPROFESSIONAL
146S	187.0R ..VETERINARIANS		139.50/VETERINARIAN 45.00/PARAPROFESSIONAL
146T	187.0S ..COURT REPORTERS		139.50/REPORTER 45.00/PARAPROFESSIONAL
146U	187.0T ..MEDICAL SERVICES (WITHOUT STAFF PHYSICIANS)		139.50/PROFESSIONAL 45.00/PARAPROFESSIONAL

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	
146V	187.0U THERAPIST		139.50/THERAPIST	
			45.00/PARAPROFESSIONAL	
146W	187.0V PSYCHIATRIST		139.50/PSYCHIATRIST	
			45.00/PARAPROFESSIONAL	
146X	187.0Z ..PROFESSIONALS, NOT OTHERWISE CLASSIFIED		139.50/PROFESSIONAL	
			45.00/PARAPROFESSIONAL	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
	(RESERVED)		
239	PUBLIC RELATIONS	180.00 BASE	PLUS 31.50/EMPLOYEE
240	PURCHASING AGENT(S)	180.00 BASE	PLUS 18.00/EMPLOYEE
1490	RADIO BROADCAST STATIONS	364.50 BASE	PLUS 18.00/EMPLOYEE
	REAL ESTATE: <i>ONLY 1 BASE CHARGE</i> SHALL BE DUE WHEN A BUSINESS ENTITY ENGAGES IN A COMBINATION OF ANY TWO (2) OR MORE OF THE FOLLOWING, PROVIDED ALL EMPLOYEES FOR ALL ITS ACTIVITIES ARE REPORTED.		
0521	191.0A ..SALES	180.00 BASE	PLUS 31.50/EMPLOYEE 45.00/SALESPERSON
242	191.0B .. SERVICES - PROPERTY MANAGEMENT AND/OR RENTAL	180.00 BASE	PLUS 31.50/EMPLOYEE 45.00/SALESPERSON
	191.0B1 ..PLUS EACH 1000 SQ FT RENT/LEASE - COMMERCIAL/OFFICE SPACE EACH 1,000 SQUARE FEET, OR ANY PART THEREOF, AVAILABLE FOR RENT OR LEASE OF COMMERCIAL AND OFFICE SPACE.		4.50/1000 SQUARE FEET 35.00 MINIMUM
	191.0B2 ..PLUS EACH UNIT FOR RENT/LEASE - RESIDENTIAL EACH UNIT AVAILABLE FOR RENT/LEASE AS RESIDENTIAL UP TO 100 UNITS, EACH ADDITIONAL UNIT OVER 100		6.30/UNIT - FIRST 100 UNITS 3.15/EACH ADDL UNIT
	IN THE EVENT AN OWNER RENTS/LEASES 4 DWELLING UNITS OR 2 OR MORE HOUSES/CONDOMINIUMS AT ANY TIME DUREING THE YEAR, HE WOULD PAY A \$35.00 MINIMUM IF HE HAS ONLY ONE SINGLE FAMILY HOUSE/CONDOMINIUM AND/OR \$7.00 PER MULTI FAMILY HOUSE UNIT.		35.00 MINIMUM
	191.0B3 ..PLUS EACH 1000 SQ FT OR ANY PART THEREOF AVAILABLE FOR RENT/LEASE - WAREHOUSE OR INDUSTRIAL		1.80/1000 SQUARE FEET 35.00 MINIMUM
	191.0B3A ..PLUS EACH 1000 SQ FT, OR ANY PART THEREOF AVAILABLE FOR THE PARKING OF VEHICLES		1.80/1000 SQUARE FEET 35.00 MINIMUM
	191.0B4 ..PLUS UNRENTED/UNLEASED PREVIOUS YEAR WHERE THERE IS SUFFICIENT EVIDENCE TO PROVE THAT SAID AVAILABLE SPACE FOR RENT OR LEASE HAS BEEN UNRENTED OR UNLEASED FOR THE ENTIRE PREVIOUS CALENDAR YEAR, PAYMENT SHALL BE MADE ON THE BASIS OF \$2.00 PER 1,000 SQUARE FEET		1.80/1000 SQUARE FEET 35.00 MINIMUM
	191.0B5 ..IN NO INSTANCE SHALL THE MINIMUM ANNUAL TAX BE LESS THAN \$35.00.		
	EXCLUSION: A. FIRST 3 DWELLING UNITS, WHEN THE TOTAL REPORTED IS LESS THAN 4 (EXCEPTIONS: HOUSES AND CONDOMINIUMS). B. THAT PORTION OF THE BUILDING OCCUPIED BY THE OWNER.		
246	191.0C REAL ESTATE - DEVELOPMENT	180.00 BASE	PLUS 18.00/EMPLOYEE 45.00/ SALESPERSON
247	RECORDING SERVICE	90.00 BASE	PLUS 18.00/EMPLOYEE
1500	RECORDING STUDIO, INCLUDING, BUT NOT LIMITED TO, COMPACT DISCS, DIGITAL AUDIO, AND TAPES	180.00 BASE	PLUS 27.00/EMPLOYEE
248	RECYCLING COMPANIES	306.00 BASE	PLUS 18.00/EMPLOYEE

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
	RENTALS EACH PERSON ENGAGED IN THE RENTAL OF THE FOLLOWING SUBCLASSES, WHETHER INCIDENTAL TO OR CONNECTED WITH ANY OTHER BUSINESS OR NOT:		
1520	193.0A ..CLOTHING INCLUDING, BUT NOT LIMITED TO, TUXEDOS, COSTUMES AND		121.50/LOCATION
1521	193.0B RENTALS - HOUSEHOLD ITEMS INCLUDING, BUT NOT LIMITED TO DINNERWARE, FURNITURE, LIGHT LAWN, GARDEN AND FLOOR CARE EQUIPMENT OR TOOLS, TELEVISIONS, COMMUNICATION EQUIPMENT, SMALL BUSINESS MACHINES, HOSPITAL EQUIPMENT, SPORTING AND CAMPING EQUIPMENT AND THE LIKE		243.00/LOCATION
1522	193.0C ..HEAVY EQUIPMENT MACHINERY, IMPLEMENTS AND HEAVY EQUIPMENT NOT INCLUDED IN CLASSIFICATION 193.0B. 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.		364.50/LOCATION
	PLUS ADDITIONAL SERVICES:		
1523	193.0C1 ..PLUS TRAILER RENTALS	90.00 BASE	PLUS 6.30/TRAILER
1524	193.0C2 ..PLUS MOBILE HOME AND RECREATIONAL VEHICLES	180.00 BASE	PLUS 18.00/EMPLOYEE
149	REPAIR SHOPS/SERVICE	90.00 BASE	PLUS 18.00/EMPLOYEE
0390	RESTAURANTS, CAFETERIAS, CAFES, LUNCH STANDS, LUNCH COUNTERS, DRIVE-IN FOOD/DRINK SERVICE.	90.00 BASE	PLUS 18.00/EMPLOYEE 31.50/VEHICLE
	PLUS ADDITIONAL SERVICES:		
	195.0A ..PLUS CATERING SERVICES	121.50 BASE	PLUS 18.00/EMPLOYEE
	RUBBER STAMPS OR STENCIL DEALERS		
	196.0INV RUBBER STAMPS/STENCIL DLRS, INVENTORY	180.00 BASE	PLUS .22% STOCK
250	SANDWICHES - MANUFACTURE AND/OR WHOLESALE	121.50 BASE	PLUS 31.50/TRUCK
0140	SCHOOLS/TRAINING CENTERS (PRIVATE)		
	198.0A ..UNDER 50 PUPILS	180.00 BASE	PLUS 31.50/EMPLOYEE
	198.0B ..OVER 50 PUPILS	243.00 BASE	PLUS 31.50/EMPLOYEE
251	SCHOOLS, TUTORING SERVICE	180.00 BASE	PLUS 27.00/EMPLOYEE
	198.1A ...HOME-BASED, 20 STUDENTS OR LESS		NO LICENSE REQUIRED
	198.1B SCHOOLS,TUTORING SERVICE,21 OR MORE STUDENTS	90.00 BASE	PLUS 18.00/EMPLOYEE
	SEASONAL VENDORS - OPERATIVE 3 MONTHS OR LESS INCLUDES, BUT NOT LIMITED TO, PRODUCE, WOODCUTTERS, CHRISTMAS TREE SALES, HOLIDAY MERCHANTS.	90.00 BASE	
252	SCREEN PRINTING	90.00 BASE	
	SECONDHAND MERCHANDISE		
253	199.0A ..APPAREL	90.00 BASE	
254	199.0B ..USED MERCHANDISE	90.00 BASE	
255	199.0C ..APPAREL & USED MERCHANDISE	121.50 BASE	
	SECRETARIAL SERVICES & MIMEOGRAPH	90.00 BASE	PLUS 18.00/EMPLOYEE
	*** RESERVED ***		
	SEWER CLEANERS	180.00 BASE	PLUS 18.00/EMPLOYEE
	SEWING MACHINE - SALES & REPAIR		
	203.0A ..SALES	180.00 BASE	PLUS .22% STOCK

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	
203.0B	..REPAIR	90.00 BASE		
203.0C	..SALES & REPAIR	180.00 BASE	PLUS .22% STOCK	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
	SHOES - RETAIL		
	203.1INV SHOES, RETAIL, INVENTORY	180.00 BASE	PLUS .22% STOCK
	PLUS ADDITIONAL SERVICES:		
	203.1A ..PLUS REPAIR/CLEANING	90.00 BASE	PLUS 18.00/EMPLOYEE
260	SPORTING GOODS COMPANIES		
	203.2INV SPORTING GOODS, INVENTORY	180.00 BASE	PLUS .22% STOCK
	PLUS ADDITIONAL SERVICES:		
	203.2A ..PLUS GUN DEALER	90.00 BASE	
	203.2B ..PLUS REPAIR - SPORTS EQUIPMENT	90.00 BASE	PLUS 18.00/EMPLOYEE
1650	SKATEBOARDING AND/OR BIKING FACILITY	90.00 BASE	PLUS 18.00/EMPLOYEE
1210	STONE & MONUMENTS	180.00 BASE	PLUS 18.00/EMPLOYEE
1570	STONE, SAND & GRAVEL, MINING, SALES, DELIVERY	121.50 BASE	PLUS 18.00/EMPLOYEE 31.50/ VEHICLE
261	SUPERMARKET-MAJOR CHAIN INVENTORY		121.50/REGISTER PLUS .22% STOCK
	204.2A SUPERMARKET...PLUS GAS PUMPS		31.50/FUELING POISTIO
285	SURVEYORS - SELF EMPLOYED - EACH OWNER/FIRM MEMBER/PARTNER		180.00/OWNER/FIRM MEMBER/PARTNER 31.50/ EMPLOYEE
1700	TAILOR - EXCLUSIVE WHERE STOCK OF MATERIALS IS CARRIED, MEASUREMENTS TAKEN AND CLOTHING MADE.		
	206.0INV TAILOR,EXCLUSIVE - INVENTORY	180.00 BASE	PLUS .22% STOCK
262	TAILOR WHERE CHARGE IS MADE FOR CLOTHING REPAIRS OR ALTERATIONS	90.00 BASE	PLUS 18.00/EMPLOYEE
1710	TANNING SALON	90.00 BASE	PLUS 18.00/EMPLOYEE
263	TATTOO/PIERCING SERVICES	180.00 BASE	PLUS 27.00/EMPLOYEE
1730	TAXICAB	180.00 BASE	PLUS 18.00/EMPLOYEE
1740	TAXIDERMIST	121.50 BASE	PLUS 18.00/EMPLOYEE
264	TELEGRAPH COMPANIES	850.50 BASE	
0080	TELEPHONE ANSWERING & WAKE-UP SERVICE	90.00 BASE	PLUS 18.00/EMPLOYEE
265	TELEPHONE EQUIPMENT SALES - MOBILE/CELLULAR		
	210.1INV INVENTORY-TELEPHONE EQUIP SALES	180.00 BASE	PLUS .22% STOCK
	210.1A TELEPHONE EQUIP SALES/INVENTORY	180.00 BASE	PLUS .22% STOCK
266	210.1B ..INSTALLATION, REPAIR, MAINTENANCE	121.50 BASE	PLUS 18.00/EMPLOYEE
267	TELEMARKETING, MAIL ORDER AGENT	121.50 BASE	PLUS 18.00/EMPLOYEE
268	TELECOMMUNICATIONS AGENT INCLUDING, BUT NOT LIMITED TO, PREPAID PHONE SERVICE AND GENERAL COMMUNICATIONS SERVICES	180.00 BASE	PLUS 27.00/EMPLOYEE
	TV, RADIO, STEREO & SOUND EQUIPMENT SALES		
269	211.0INV INVENTORY-TV,RADIO,STEREO,&SOUND EQUIP	180.00 BASE	PLUS 22% INVENTORY
270	211.0A ..PLUS REPAIR (IN-HOUSE)	90.00 BASE	PLUS 18.00/EMPLOYEE
	211.0B ..PLUS SERVICE TECHNICIAN (ON-CALL) (IF SAME EMPLOYEE DOES BOTH, COUNT AS TECHNICIAN)		31.50/TECHNICIAN

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
1760	TELEVISION CABLE COMPANIES SALES & INSTALLATION	364.50 BASE	PLUS 18.00/EMPLOYEE
271	TELEVISIONS STATIONS	607.50 BASE	PLUS 18.00/EMPLOYEE
272	TELEVISION, RADIO PRODUCTION SERVICES	274.50 BASE	PLUS 18.00/EMPLOYEE
1780	THEATERS	121.50 BASE	
	213.0A ..FIRST 400 SEATS		PLUS 2.70/SEAT
	213.0B ..EACH ADDITIONAL SEAT ABOVE 400		1.80/EACH ADDL SEAT
	PLUS ADDITIONAL SERVICES:		
	213.0C ..PLUS CONFECTIONERY SALES	67.50 BASE	
	213.0D ..PLUS AMUSEMENT MACHINES		7.00/MACHINE
	*** RESERVED ***		
1790	THEATRICAL AGENT	121.50 BASE	
1800	TRAILER RENTALS	67.50 BASE	PLUS 6.30/TRAILER
1820	TRAVEL BUREAUS	121.50 BASE	PLUS 31.50/EMPLOYEE
1830	TREE SERVICE OR PRUNING	90.00 BASE	PLUS 18.00/EMPLOYEE
1830	TREE AND SOD FARMING	121.50 BASE	PLUS 18.00/EMPLOYEE
273	TRUCKS/VEHICLES - SALES FROM PEDDLING FOOD PRODUCTS, CONFECTIONS, TOBACCO AND/OR OTHER MERCHANDISE. TAX IS PER VEHICLE PER YEAR (OR ANY PART THEREOF).		90.00/VEHICLE
1850	UPHOLSTERERS	67.50 BASE	PLUS 18.00/EMPLOYEE
	PLUS ADDITIONAL SERVICES:		
274	219.5A ..PLUS DRAPERIES	67.50 BASE	
275	219.5B ..PLUS AUTO INTERIOR	67.50 BASE	
276	219.5C ..PLUS HOME FURNITURE	67.50 BASE	
	VACUUM CLEANERS - DEALER		
	220.0INV VACUUM CLEANERS, INVENTORY	180.00 BASE	PLUS .22% STOCK
1870	VENDING MACHINES - (\$50 MAXIMUM ALLOWED BY STATE)	50.00 MAXIMUM	
	VIDEO RENTALS AND SALES		
287	221.1A ..RENTALS	121.50 BASE	
1880	221.1B ..SALES PLUS VARIETIES (INCLUDES, BUT NOT LIMITED TO, BLANK TAPES, CONVECTIONERY, MISCELLANEOUS ELECTRONIC SUPPLIES, ETC.)	180.00 BASE	PLUS .22% STOCK
	221.1C ..RENTALS & SALES PLUS VARIETIES (IF BOTH SALES AND RENTAL CHARGE FOR SALES).	180.00 BASE	PLUS .22% STOCK
277	VIDEO PRODUCTIONS	90.00 BASE	PLUS 18.00/EMPLOYEE
1890	WAREHOUSE KEEPERS/MINI STORAGE PUBLIC WAREHOUSE, DRY STORAGE SPACE RENTED, AND STORAGE OF ALL KINDS		6.30/1000 SQ FT/1st 20,000 SQ FT. 5.40/1000 ADD'L SQ FT OVER 20,000 121.50 MINIMUM
	222.0A ..PLUS COMMERCIAL HAULER/DELIVERY, GARBAGE/TRASH		
	222.0A1 ..PLUS 1/2 TO 1 TON TRUCKS		31.50/TRUCK
	222.0A2 ..PLUS 1 TO 2 1/2 TON TRUCKS		67.50/TRUCK
	222.0A3 ..PLUS OVER 2 1/2 TON TRUCKS		131.50/TRUCK
	*** RESERVED ***		
1900	WELDING SHOP	90.00 BASE	PLUS 18.00/EMPLOYEE

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable	

BUSINESS LICENSE ORDINANCE

Lic. Code	Description	Base	Variable
	WHOLESALE INVENTORY OPERATIONS		
	224.1INV WHOLESALE INVENTORY	180.00 BASE	PLUS .22% STOCK
	PLUS ADDITIONAL SERVICES:		
	224.1A ..PLUS RENTALS (INCLUDING, BUT NOT LIMITED TO HOUSEHOLD ITEMS, COMMUNICATIONS OR SMALL BUSINESS MACHINES, HOSPITAL EQUIPMENT, SPORTS EQUIPMENT, ETC.)	243.00 BASE	
	224.1B ..PLUS REPAIR	90.00 BASE	
	224.1C ..PLUS MANUFACTURING	121.50 BASE	
	224.1D ..PLUS MANUFACTURERS IN-TRANSIT CENTER	243.00 BASE	
	224.1E ..PLUS GASOLINE & OIL DEALERS - WHOLESALE	513.00 BASE	PLUS 67.50/TRUCK
	224.1F ..PLUS PHOTO DEVELOPERS	90.00 BASE	
	224.1G ..PLUS PRINTING, LINOTYPE, BINDING, MULTILITHINC	180.00 BASE	
	224.1H ..PLUS MACHINE SHOP	180.00 BASE	
	224.1I ..PLUS ARMATURE WINDING	180.00 BASE	
	RESERVED		
281	WIRED BACKGROUND MUSIC	90.00 BASE	PLUS 18.00/EMPLOYEE
1910	WRECKER SERVICE	90.00 BASE	PLUS 31.50/WRECKER
	PLUS ADDITIONAL SERVICES:		
1911	227.0A ..PLUS AUTOMOBILE/TRUCK REPAIR	90.00 BASE	PLUS 18.00/EMPLOYEE
282	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 THE ABOVE.	90.00 BASE	PLUS 18.00/EMPLOYEE
1140	RETAIL INVENTORY OPERATIONS		
	229.0INV ..RETAIL INVENTORY	180.00 BASE	PLUS .22% STOCK
	PLUS ADDITIONAL SERVICES:		
	229.0A ..PLUS REPAIR (IN-HOUSE)		18.00/EMPLOYEE
	229.0B ..PLUS SERVICE TECHNICIAN (ON-CALL) (IF SAME EMPLOYEE DOES BOTH, COUNT AS TECHNICIAN)		31.50/TECHNICIAN
118	UNCLASSIFIED BUSINESSES NOT COVERED BY PRESENT CLASSIFICATIONS MAY BE CHARGED A RATE EQUAL TO A SIMILAR BUSINESS LICENSE OR A MINIMUM OF FIFTY DOLLARS (\$50.00) PLUS STOCK, IF APPLICABLE, AT THE DISCRETION OF THE CITY COLLECTOR.	180.00 BASE	PLUS 27.00/EMPLOYEE
	230.0INV ...PLUS INVENTORY		PLUS .22% STOCK
288	TOBACCO PRODUCTS	90.00 BASE	