

# BUSINESS CATEGORIES BY RATE SCHEDULE

## Tax Rate Schedule A

Businesses consisting mainly of selling at retail, for example:

Clothing Stores	Furniture Stores	Gift Shops
Jewelry Stores	Mail Order Sales	Liquor Stores
Swap Meet Sales	Cocktail Lounges	Gas Stations
Automotive Dealers	Import/Export Sales	Catering
Thrift Stores	Restaurants	Fast Food Chains

A Seller's Permit from the State Board of Equalization is required for any business doing retail.

	If Gross Receipts Are:	The Tax Is:
Auto Wreckers, Junk Collectors, Pawn Brokers, etc.	Under \$50,000	\$50.00
Advertising (Billboards, etc.)	Over \$50,000	\$50.00 plus \$.25 for each thousand dollars or fraction thereof over \$50,000
Administrative Only Offices.		

## Tax Rate Schedule B

Manufacturing:

Businesses where the principle activity is manufacturing, packing, processing, assembling or fabricating any goods, wares or merchandise.

	If Gross Receipts are:	The Tax Is:
Wholesale Establishments:	Under \$25,000	\$25.00
Businesses consisting mainly of selling at wholesale.	Over \$25,000	\$25.00 plus \$.30 for each thousand dollars or fraction thereof over \$25,000

Warehouses:

Businesses consisting mainly of warehousing and/or distribution facilities.

*The measure of gross receipts is equal to the actual value of merchandise shipped annually. Where this figure is not available, the measure of gross receipts shall be the estimated average annual warehouse inventory value times the estimated annual turnover rate.*

## Alternate Tax Calculation (Warehouses Only)

\$.075 per square foot of the gross square footage of the warehouse/distribution facility.

# Tax Rate Schedule C

Contractors:  
Businesses required to be licensed as a contractor to construct, alter, repair, add to, subtract from, im-prove, move, wreck or demolish any building, highway, road, railroad, excavation or other structure, pro-ject or development or any part thereof.

If Gross Receipts are:	The Tax is:
Under \$100,000	\$75.00
Over \$100,000	\$75.00 plus \$.75 for each thousand dollars or fraction thereof over \$100,000

# Tax Rate Schedule D

Recreational Establishments:  
Entertainment, exhibition, recreation or anything considered recreational or for the purpose of recrea-tion or entertainment, for example:

Boxing	Wrestling	Bowling Alley	If Gross Receipts are:	The Tax is:
Cable Television	Racetrack	Skating Rink	Under \$50,000	\$100.00
Theater	Zoo	Arcade	Over \$50,000	\$100.00 plus \$1.00 for each thousand dollars or fraction thereof over \$50,000
Video Machines	Pool Hall	900 Numbers		

# Tax Rate Schedule E

Delivery:  
Service by vehicle by non-resident businesses. Every person not having a fixed place of business within the City who delivers goods, wares or merchandise of any kind by vehicle other than a certified highway carrier on a regular route, or who provides any service by the use of vehicles in the City and who is not otherwise licensed by the City.

If Gross Receipts are:	The Tax is:
Under \$25,000	\$50.00
Over \$25,000	\$50.00 plus \$1.00 for each thousand dollars or fraction thereof over \$25,000

Peddlers and Solicitors:  
The act of going house to house, place to place, or in and along streets within the City selling and mak-ing immediate delivery, any goods or anything of value in possession of the peddler.

The act of going from house to house, place to place, or in and along streets within the City selling or taking orders for goods, or other things of value for future delivery, or for services to be performed in the future.

Police Department investigation is required.

Vehicles for Hire:  
All businesses providing vehicles for hire such as ambulances, non-emergency medical transport, taxi cabs, and tow trucks. In addition to Tax Rate Schedule E the following fees apply:

Ambulances	\$20.00 per vehicle
Non-Emergency Transport	\$10.00 per vehicle
Taxi Cabs	\$10.00 per vehicle
Tow Trucks	\$10.00 per vehicle

# Tax Rate Schedule F

Service Businesses:  
Businesses where the principal business activity is the furnishing of services, performance of labor, or skills for the benefit of others, providing no retail sales, for example:

Repair	Services	Car Wash	If Gross Receipts are:	The Tax is:
Janitorial Service	Laundry	Child Care		
Discing	Gardening	Promoter		
Funeral Escort	Barber/Beauty Shop			
			Under \$25,000	\$25.00
			Over \$25,000	\$25.00 plus \$1.00 for each thousand dollars or fraction thereof over \$25,000

Convalescent Hospital, Rest Home, Hospital or Sanitarium:

*Does not apply to any non profit hospital, nursing, convalescent or rest home which qualifies for an exemption from federal income tax.*

Property Management:  
Every person managing or carrying on the business activity of renting or leasing one or more dwelling, apartment, commercial or industrial building units, or unimproved land, and is paid a fee or commission by the owner of the business.

# Tax Rate Schedule R

Rental Property:

Rental or leasing of real property, whether such rental units are commercial stores or offices, permanent dwellings such as apartments or houses, transient occupancy facilities, warehouses, storage units, mobile homes or travel trailer parks, campgrounds, unimproved land or any other rental unit and whether the rental or leasing is by the day, week, month, year or other period of time.

*Excludes persons owning one single family dwelling rental unit.*

If Gross Receipts are:	The Tax Rate Is:
Under \$3000.00	\$ 12.00
Over \$3000.00 BUT LESS THAN \$ 10,000.00	\$ 12.00 Plus \$1.50 per \$1000 or Fraction Thereof over \$3000.
Over \$10,000.00 BUT LESS THAN \$20,000.00	\$ 22.50 Plus \$2.50 per \$1000 or Fraction Thereof over \$10,000.
Over \$20,000.00	\$47.50 Plus \$3.50 per \$1000 or Fraction Thereof over \$20,000.

## **Vending Machines or Devices**

### **Dispensing a Product & Self Service (laundry, recycle machines, etc.):**

If Gross Receipts are:

The Tax Is:

Under \$20,000.00

\$25.00

Over \$20,000.00

\$25.00 plus \$0.50 for each thousand dollars or fraction thereof  
over \$20,000.00

### **Amusement:**

If Gross Receipts are:

The Tax Is:

Under \$10,000.00

\$25.00

Over \$10,000.00

\$25.00 plus \$0.50 for each thousand dollars or fraction thereof  
over \$10,000.00