

## BUSINESS LICENSE TAX SCHEDULE

Effective July 1, 2008

CATEGORY	FY 2008-2009
General Tax	\$258.00
Employee Schedule – FT	\$26.00 (per each FT employee)
Employee Schedule – PT	\$11.00 (per each PT employee)
Artists - Working Space Only	\$89.00
Storage - Parking Space	\$258.00 plus \$1.65 per parking space
Billiard Parlor	\$857.00
Bowling Alley	\$857.00
Real Estate Broker	\$258.00 plus \$85.00 for each agent
Taxi Cab Company	\$258.00 plus \$55.00 for each cab
Gas Station	\$129.00 per pump plus employee schedule
Christmas Tree/Pumpkin Lots	\$130.00
Massage Parlors	\$3,422.00
Escort Services	\$3,422.00
Rental of Commercial Property *	\$89.00 per bldg. plus .43 per 100 sq ft.
Auctioneer	\$258.00
Rental of Residential Property Four (4) or More Dwelling Units *	\$28.00 per dwelling unit
Laundry Equipment and/or Coin-Op Machines *	1.5 percent of the 1st \$17,154 of gross receipts
Coin-Op Machines *	.75 percent of gross receipts in excess of \$17,154
Coin Machines/Video/Vending Amusement *	15 percent of the 1st \$1,716 of gross receipts and 5 percent of all gross receipts in excess of \$1,716
Advertising-Billboards *	\$0.84 per sq.ft. per sign and \$0.64 per sq.ft. for illuminated signs
Contractors/Sub-Contractors	\$258.00
Solicitors	\$258.00
Hotels/Motels	\$258.00
Business License Valuation Tax	Valuation under \$50,000 = \$52.00 Over \$50,000 = \$1.73 per \$1,000.00

\* BUT NOT LESS THAN GENERAL TAX

Increase based on December CPI Rate of 3.8%