

Restrictions on Local Privilege License Taxes

Notes:

Two citations are provided for restrictions that were originally created by statutes since repealed; the original (and now repealed) statute is listed first, followed by the current statute that incorporates the repealed statutes.

Highlighted restrictions are created by state and federal laws other than the Schedule B provisions and the provisions that authorize city and county privilege license taxes (G.S. 153A-152 (counties) and G.S. 160A-211 (cities)).

Type of Business	Statute	City PLT (maximum)	County PLT (maximum)
Alarm System Installers & Servicers	G.S. 105-51.1 (G.S. 160A-211)	None	None
Auctioneers	G.S. 85B-6	None	None
Automatic Machine Sellers & Renters Air Conditioners Calculators Cash Registers Computers Copiers Printers Refrigerators Washers & Dryers	G.S. 105-102.5(b)(3) (G.S. 160A-211 & G.S. 153A-152)	None	None
Automobile Dealers	G.S. 105-89 (G.S. 160A-211 & G.S. 153A-152)	\$25	\$25
Automobile Parts Wholesalers	G.S. 105-89 (G.S. 160A-211 & G.S. 153A-152)	\$37.50	\$37.50
Bail Bondsmen	G.S. 58-71-190	None	None
Banks and Savings & Loan Associations	G.S. 105-102.3 G.S. 105-228.24(b)	None	None
Barbershops/Beauty Shops	G.S. 160A-211(b)	\$2.50 per barber/stylist	None
Beer & other Malt Beverage Retailers	G.S. 105-113.77 G.S. 105-113.78	\$15 (on-premises) \$5 (off-premises)	\$25 (on-premises) \$5 (off-premises)
Beer & Wine Wholesalers	G.S. 105-113.79	\$37.50	None
Bicycle Sellers and Bicycle Parts & Accessory Sellers	G.S. 105-102.5(b)(2) (G.S. 160A-211 &	\$25	None

	G.S. 153A-152)		
Billboards/Outdoor Advertising	G.S. 105-86 (G.S. 160A-211)	\$35	None
Bowling Alleys	G.S. 105-102.5(b)(6) (G.S. 160A-211 & G.S. 153A-152)	\$10 per alley	\$10 per alley
Breweries & Wineries	G.S. 105-113.70(d)	None	None
Bus Companies	G.S. 20-97(e)	None	None
Campgrounds & RV parks	G.S. 105-102.5(b)(4) (G.S. 160A-211 & G.S. 153A-152)	\$12.50	None
Chain Stores	G.S. 105-98 (G.S. 160A-211)	\$50	None
Collection Agencies	G.S. 105-45 (G.S. 160A-211)	\$50	None
Contractors	G.S. 105-54 (G.S. 160A-211)	\$10	None
Dry Cleaners	G.S. 105-74 (G.S. 160A-211)	\$50 (\$100 if solicits customers outside of county)	None
Electricity Providers	G.S. 105-116(e)	None (unless tax was in place as of 1947)	None
Electronic Video Games	G.S. 105-66.1 (G.S. 160A-211)	\$5 per machine	\$5 per machine
Elevators & Sprinkler System Installers & Servicers	G.S. 105-55 (G.S. 160A-211 & G.S. 153A-152)	\$100	\$100
Employment Agencies	G.S. 105-90 (G.S. 160A-211 & G.S. 153A-152)	\$100	\$100
Farming Cooperative Marketing Associations	G.S. 105-102.1 (G.S. 160A-211)	None	None
Firearms/Weapons Dealers	G.S. 105-80 (G.S. 160A-211 & G.S. 153A-152)	\$50 (firearms) \$200 (other weapons)	\$50 (firearms) \$200 (other weapons)
Fortune Tellers	G.S. 105-58 (G.S. 153A-152)	Unlimited	Unlimited
Gas Stations, Service Stations, & Automobile Parts Stores	G.S. 105-89 (G.S. 160A-211 & G.S. 153A-152)	\$12.50	\$12.50
Gasoline/Motor Fuel Wholesalers	G.S. 105-99 (G.S. 160A-211)	None	None
General amusements, dances, circuses, animal shows	G.S. 105-37.1	\$25	None
Hotels & Motels	G.S. 105-61 (G.S. 160A-211)	\$1 per room, \$25 minimum	None
Ice Cream Manufacturers and	G.S. 105-97	\$12.50 per freezer	None

Wholesalers	(G.S. 160A-211)	minimum; rate varies by type of freezer	
Ice Cream Retailers	G.S. 105-102.5(b)(10) (G.S. 160A-211 & G.S. 153A-152)	\$2.50	None
Installment Paper Dealers	G.S. 105-83	None	None
Internet Service Providers	47 U.S.C. §151	None	None
Jukeboxes/Music Machines	G.S. 105-65 (G.S. 160A-211)	\$25 per machine	None
Laundries	G.S. 105-85 (G.S. 160A-211)	\$50 (\$100 if solicits customers outside of county)	None
Loan Agencies & Check Cashing Businesses	G.S. 105-88	\$100	\$100
Motion pictures: selling, leasing, distributing	G.S. 105-36 (G.S. 160A-211)	None	None
Motor Vehicles	G.S. 20-97(b & (c))	\$5; additional \$5 permitted for cities that operate public transportation systems	None
Motorcycle Dealers	G.S. 105-89.1 (G.S. 160A-211 & G.S. 153A-152)	\$12.50	\$12.50
Movie Theaters: outdoor/drive-in	G.S. 105-36.1 (G.S. 160A-211)	\$100	None
Natural Gas Providers	G.S. 160A-211(c)(1)	None	None
Newsprint Users	G.S. 105-102.6	None	None
Pawnbrokers	G.S. 105-50 (G.S. 160A-211 & G.S. 153A-152)	\$275	\$275
Peddlers, Itinerant Merchants, and Specialty Market Operators	G.S. 105-53 (G.S. 160A-211 & G.S. 153A-152)		
Peddlers Farm Products Only		\$25	\$25
On Foot		\$10	\$10
With Vehicle		\$25	\$25
Itinerant Merchant		\$100	\$100
Specialty Market Operator		\$200	\$200
Piano Sellers and Repairers	G.S. 105-102.5(b)(9)	\$5	None

	(G.S. 160A-211 & G.S. 153A-152)		
Plumbers, Heating Contractors, & Electricians	G.S. 105-91 (G.S. 160A-211)	\$50	None
Pool Tables	G.S. 105-102.5(b)(5) (G.S. 160A-211 & G.S. 153A-152)	\$25	\$25 (only for businesses outside of city limits)
Private Investigators	G.S. 105-42 (G.S. 160A-211)	None	None
Professionals: Accountants Architects Attorneys Chiropractors Dentists Home Inspectors Landscape architects Massage Therapist Morticians or embalmers Ophthalmologists Opticians Optometrists Osteopaths Photographers Physicians Professional engineers Real estate appraisers Real estate brokers Registered land surveyors Veterinarians	G.S. 105-41	None	None
Restaurants	G.S. 105-62 (G.S. 160A-211)	\$25 ≤ 4 seats \$42.50 > 4 seats	None
Sundries Sandwich sellers Vending Machines (<5) Soft Drink sellers Cigarette/Tobacco Sellers	G.S. 105-102.5(b)(7) (G.S. 160A-211 & G.S. 153A-152)	\$4	None
Swimming Pools, Skating Rinks, Pinball Machines	G.S. 105-102.5(b)(8) (G.S. 160A-211 & G.S. 153A-152)	\$25	\$25 (only for businesses outside of city limits)
Taxicabs	G.S. 20-97(d)	\$15 per vehicle	None
Telecommunications Service Providers	G.S. 160A-211(c)(2)	None	None
Television, Cable & Video Programming Providers	G.S. 160A-211(c)(3)	None	None
Tobacco Warehouses	G.S. 105-77 (G.S. 160A-211)	\$50	None
Trucking Companies	G.S. 20-97(b)	None	None
Trucking Companies	G.S. 20-97(e)	None	None

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Vending Machines (5 or more)	G.S. 105-65.1 (G.S. 160A-211)	None	None
Video Rentals or Sales	G.S. 105-102.5(b)(1) (G.S. 160A-211 & G.S. 153A-152)	\$25	None
Wine Retailers	G.S. 105-113.77 G.S. 105-113.78	\$15 (on-premises) \$10 (off-premises)	\$25 (on-premises) \$25 (off-premises)