

EXHIBIT A

ARTICLE VI SECTION 134 LICENSE TAX SCHEDULE

EVERY PERSON CONDUCTING RETAIL OR WHOLESALE TYPES OF BUSINESS
NOT OTHERWISE SPECIFICALLY TAXED HEREIN OR EXEMPTED BY STATE LAW SHALL BE TAXED AS FOLLOWS:

MERCHANT RETAIL, MANUFACTURES & SERVICE COMPANIES, ANNUAL GROSS RECEIPTS (MAXIMUM TAX CAP \$10,000)

UP TO \$200,000.....\$30.00
UP TO \$400,000.....\$60.00
FOR EACH FULL \$1,000 IN EXCESS OF \$400,000.....\$.60

EXAMPLE: XYZ CO. HAD \$450,000 IN GROSS RECEIPTS
THEIR PRIVILEGE LICENSE FEE IS COMPUTED AS FOLLOWS:

\$450,000.00
-400,000.00
\$50,000.00

$\$50,000 \div 1,000 = \$50 \times \$0.60 = \30.00

FIRST \$400,000 IN SALES WILL BE \$60.00
NEXT \$50,000 IN SALES WILL BE \$30.00
TOTAL PRIVILEGE LICENSE DUE: \$90.00

MERCHANT WHOLESALE, ANNUAL GROSS RECEIPTS (MAXIMUM TAX CAP \$10,000)

UP TO \$50,000.....\$50.00
\$51,000-\$450,000... (PER \$1,000).....\$.40
FOR EACH FULL \$1,000 IN EXCESS OF \$450,000....\$.20

EXAMPLE: XYZ CO. HAD \$1,000,000 IN WHOLESALE GROSS RECEIPTS.
THEIR PRIVILEGE LICENSE FEE IS COMPUTED AS FOLLOWS:

\$1,000,000.00
- 50,000.00
\$ 950,000.00
- 400,000.00
\$ 550,000.00

$\$550,000 \div 1,000 = \$550 \times \$0.20 = \110.00
 $\$400,000 \div 1,000 = \$400 \times \$0.40 = \160.00

FIRST \$50,000 IN SALES WILL BE \$ 50.00
NEXT \$400,000 IN SALES WILL BE \$160.00
NEXT \$550,000 IN SALES WILL BE \$110.00
TOTAL PRIVILEGE LICENSE DUE \$ 320.00

NOTE:

THE AMOUNT REPORTED AS GROSS RECEIPTS ON A BUSINESS' STATE INCOME TAX RETURN. THE LAW PROVIDES THAT SATISFACTORY EVIDENCE SHALL BE FURNISHED SHOWING THE FACTS ON WHICH RETAIL AND WHOLESALE LICENSE(S) ARE BASED. A REQUEST MAY BE MADE TO PRESENT AN OPERATING STATEMENT, OR OTHER RECORDS REFLECTING GROSS RECEIPTS BEFORE THE LICENSE CAN BE ISSUED.

FLAT TAXES LISTING

DESCRIPTION	FLAT TAX
A	
<u>ADVERTISING (OUTDOOR) GS 105-86</u> : ENGAGING IN THE BUSINESS OF OUTDOOR ADVERTISING BY PLACING, ERECTING, OR MAINTAINING ONE OR MORE OUTDOOR ADVERTISING SIGNS OR STRUCTURES OF ANY NATURE BY MEANS OF SIGNBOARDS, POSTER BOARDS, PAINTED BULLETINS, OR OTHER PAINTED MATTER; OR ANY OTHER OUTDOOR ADVERTISING DEVICES, ERECTED UPON THE GROUNDS, WALLS, OR ROOFS OF BUILDINGS.	35.00
<u>AMUSEMENTS-GENERAL GS 105-37.1</u> : GIVING, OFFERING, OR MANAGING ANY FORM OF ENTERTAINMENT OR AMUSEMENT FOR WHICH ADMISSION IS CHARGED. FOR EACH DAY OF THE EVENT AT EACH LOCATION. (EXEMPT ONLY WHEN MANAGED AND/OR CONDUCTED BY SCHOOL, CIVIC, NON-PROFIT OR FRATERNAL ORGANIZATION)	25.00 PER DAY/ PER LOCATION
<u>AMUSEMENTS CIRCUSES/ANIMAL SHOWS GS 105-38</u> : GIVING, OFFERING, OR MANAGING ANY FORM OF ENTERTAINMENT OR AMUSEMENT FOR WHICH ADMISSION IS CHARGED. FOR EACH DAY OF THE EVENT AT EACH LOCATION. (EXEMPT ONLY WHEN MANAGED AND/OR CONDUCTED BY SCHOOL, CIVIC, NON-PROFIT OR FRATERNAL ORGANIZATION) (\$500 CASHIERS BOND MAY BE APPLICABLE)	25.00 PER DAY/ PER LOCATION
<u>ARCADES GS 105-102.5 (B) (8)</u> OPERATING A BAGATELLE TABLE; MERRY-GO-ROUND OR OTHER RIDING DEVICE; HOBBYHORSE; SWITCHBACK RAILWAY; SHOOTING GALLERY; SWIMMING POOL; SKATING RINK; BEACH BINGO; PENNY ARCADE; OTHER AMUSEMENTS OF A LIKE KIND; OR A PLACE FOR OTHER GAMES OR PLAY WITH OR WITHOUT NAME AT A PERMANENT LOCATION. PER LOCATION. (EXEMPT: IF TAX SUPPORTED)	25.00 PER LOCATION
<u>ATHLETIC CONTEST GS 105-37.1</u> : GIVING OR MANAGING ANY ATHLETIC CONTEST OF ANY KIND THAT CHARGES AN ADMISSION FEE IN EXCESS OF FIFTY CENTS. (EXEMPT ONLY WHEN MANAGED AND/OR CONDUCTED BY SCHOOL, CIVIC, NON-PROFIT OR FRATERNAL ORGANIZATION)	25.00
<u>AUTOMOBILE: SERVICE STATION GS 105-89 (A)</u> : ENGAGING IN THE BUSINESS OF SERVICING, STORING, PAINTING, REPAIRING, WELDING, OR UPHOLSTERING AUTOMOBILES, TRAILERS, & SEMITRAILERS; OR <u>RETAIL</u> SELLING OR DELIVERING OF ANY TIRES, TOOLS, BATTERIES, ELECTRICAL EQUIPMENT, AUTOMOTIVE ACCESSORIES, SUPPLIES, MOTOR FUELS, LUBRICANTS OR ANY SUCH COMMODITIES.	12.50
<u>AUTOMOBILE: WHOLESALE SUPPLY DEALERS GS 105-89 (B)</u> : ENGAGING IN THE BUSINESS OF BUYING, SELLING, DISTRIBUTING, EXCHANGING OR DELIVERING AUTOMOTIVE ACCESSORIES, PARTS, TIRES, TOOLS, BATTERIES, OR OTHER AUTOMOTIVE EQUIPMENT OR SUPPLIES, OR ANY SUCH COMMODITIES AT WHOLESALE.	37.50
<u>AUTOMATIC MACHINES GS 105-102.5 (B) (3)</u> : SERVICE & REPAIR OF OFFICE MACHINES, HOUSEHOLD APPLIANCES, BURGLAR AND SMOKE ALARMS AS LISTED IN APPENDIX B UNDER "DEALERS".	25.00
B	
<u>BARBER, BEAUTICIAN, COSMETOLOGIST, MANICURIST – STATE LICENSED GS 105-75.1</u> - PER OPERATOR (IF ANY PRODUCTS ARE SOLD, THEN GROSS RECEIPTS OF THOSE PRODUCTS ARE ALSO TAXED UNDER THE "GROSS RETAIL/SALES/COMMISSIONS COMPUTATION" UNDER SECTION II OF THE WORKSHEET IN ADDITION TO PER OPERATOR). <i>DENOTE STATE LICENSE NUMBER ON APPLICATION.</i>	2.50 PER OPERATOR
<u>BEACH BINGO GS 105-102.5 (B) (8)</u> OPERATING A BAGATELLE TABLE; MERRY-GO-ROUND OR OTHER RIDING DEVICE; HOBBYHORSE; SWITCHBACK RAILWAY; SHOOTING GALLERY; SWIMMING POOL; SKATING RINK; BEACH BINGO; PENNY ARCADE; OTHER AMUSEMENTS OF A LIKE KIND; OR A PLACE FOR OTHER GAMES OR PLAY WITH OR WITHOUT NAME AT A PERMANENT LOCATION. PER LOCATION. (EXEMPT: IF TAX SUPPORTED)	25.00 PER LOCATION
<u>BICYCLE DEALERS GS 105-102.5 (B) (2)</u> : REPAIRING OR SELLING BICYCLES, SUPPLIES OR ACCESSORIES.	25.00
<u>BILLIARD & POOL TABLES GS 105-102.5 (B) (2)</u> : OPERATING, RENTING, MAINTAINING, OR OWNING A BUILDING WHEREIN THERE IS A TABLE AT WHICH BILLIARDS OR POOL IS PLAYED, WHETHER OPERATED BY SLOT OR OTHERWISE.	25.00
<u>BOWLING ALLEYS GS 105-102.5 (B) (8)</u> : OPERATING A BOWLING ALLEY(S). PER ALLEY KEPT OR MAINTAINED.	10.00 PER ALLEY

C

CAMPGROUNDS, TRAILER PARKS OR TENT CAMPING GS 105-102.5 (B) (4): OPERATING FOR PROFIT A CAMPGROUND, CAMPING TRAILER PARK, TENT-CAMPING AREA, OR SIMILAR PLACE OF TRANSIENT PATRONAGE. 12.50

CHAIN STORES GS 105-98: ENGAGING IN THE BUSINESS OF OPERATING OR MAINTAINING IN NC TWO OR MORE STORES OR MERCANTILE ESTABLISHMENTS UNDER THE SAME GENERAL MANAGEMENT, SUPERVISION, OR OWNERSHIP, CONTROLLING BY LEASE AS LESSEE OR LESSOR - WHERE GOODS, WARES OR MERCHANDISE ARE SOLD OR OFFERED FOR SALE AT WHOLESALE OR RETAIL. (NOTE: THIS DOES NOT COVER THE MERCHANDISE SOLD – BUSINESSES MAY STILL OWE ON GROSS RECEIPTS AND/OR FLAT TAXED MERCHANDISE/SERVICES) 50.00

CHECK CASHING GS 105-88: ENGAGING IN THE BUSINESS OF CHECK CASHING, DRAFTS, OR MONEY ORDERS FOR A FEE AS REGULATED UNDER NCGS ARTICLE 22 CHAPTER 53. (NOTE: DOES NOT APPLY TO BANKS, CREDIT UNIONS, TRUST COMPANIES, SAVINGS & LOAN) 100.00

COLLECTING AGENCY GS 105-45: ENGAGING IN THE BUSINESS OF OPERATING A COLLECTING AGENCY, DEFINED AS COLLECTING FOR PROFIT, CLAIMS, ACCOUNTS, BILLS, NOTES OR OTHER MONEY OBLIGATIONS FOR OTHERS. 50.00

CONTRACTOR – STATE LICENSED FOR CONSTRUCTION, GRADING OR BUILDING GS 105-54: OFFERING OR BIDDING FOR A FIXED PRICE, COMMISSION, FEE OR WAGE TO CONSTRUCT ANY BUILDING, HIGHWAY, STREET, SIDEWALK, BRIDGE, CULVERT, SEWER OR WATER SYSTEM, DRAINAGE OR DREDGING SYSTEM, ELECTRIC OR STEAM RAILWAY, RESERVOIR OR DAM, HYDRAULIC POWER PLANT, TRANSMISSION LINE, TOWER, DOCK, WHARF, EXCAVATION, GRADING OR OTHER IMPROVEMENTS OR STRUCTURE. (NOTE: A GENERAL CONTRACTOR ENGAGING IN ELECTRICAL, PLUMBING OR HEATING & AIR ACTIVITIES MUST ALSO PURCHASE A SEPARATE BUSINESS PRIVILEGE LICENSE FOR THOSE ACTIVITIES IN ADDITION TO THE GENERAL CONTRACTOR BUSINESS PRIVILEGE LICENSE.) **DENOTE STATE LICENSE NUMBER ON APPLICATION.** IF NOT STATE LICENSED, USE “GROSS RETAIL” COMPUTATION IN SECTION II OF THE WORKSHEET. 10.00

CONTRACTOR – STATE LICENSED FOR ELECTRICAL, PLUMBING, HEATING & AIR GS 105-91: ENGAGING IN THE BUSINESS OF A PLUMBER, INSTALLING PLUMBING FIXTURES, PIPING OR EQUIPMENT, STEAM OR GAS FITTER, HOT-AIR HEATING SYSTEMS, ELECTRICAL EQUIPMENT, OR OFFERING TO PERFORM SUCH SERVICES. **DENOTE STATE LICENSE NUMBER ON APPLICATION.** IF NOT STATE LICENSED, USE “GROSS RETAIL” COMPUTATION IN SECTION II OF THE WORKSHEET. 50.00

D

DANCES GS 105-37.1: GIVING OR MANAGING ANY DANCE OF ANY KIND THAT CHARGES AN ADMISSION FEE IN EXCESS OF FIFTY CENTS. (EXEMPT ONLY WHEN MANAGED AND/OR CONDUCTED BY SCHOOL, CIVIC, NON-PROFIT OR FRATERNAL ORGANIZATION) 25.00

DAYCARE CENTERS GS 105-60: BY THE NUMBER OF CHILDREN ENROLLED.

01-49	50.00
50-99	100.00
100-149	200.00
150-199	300.00
MORE THAN 200	400.00

DRY CLEANERS GS 105-74(A): ENGAGING IN THE BUSINESS OF OPERATING A CLEANING PLANT, PRESSING CLUB, OR HAT-BLOCKING ESTABLISHMENT. 50.00

E

ELECTRICAL CONTRACTORS – STATE LICENSED GS 105-91 ENGAGING IN THE BUSINESS OF A PLUMBER, INSTALLING PLUMBING FIXTURES, PIPING OR EQUIPMENT, STEAM OR GAS FITTER, HOT-AIR HEATING SYSTEMS, ELECTRICAL EQUIPMENT, OR OFFERING TO PERFORM SUCH SERVICES. **DENOTE STATE LICENSE NUMBER ON APPLICATION** IF NOT STATE LICENSED, USE “GROSS RETAIL” COMPUTATION IN SECTION II OF THE WORKSHEET. 50.00

ELECTRONIC GAMING OPERATIONS: ANY BUSINESS ENTERPRISE, WHETHER AS A PRINCIPAL OR AN ACCESSORY USE, WHERE PERSONS UTILIZE ELECTRONIC MACHINES, INCLUDING, BUT NOT LIMITED TO COMPUTERS AND GAMING TERMINALS, TO CONDUCT GAMES OF CHANCE, INCLUDING SWEEPSTAKES, AND WHERE CASH, MERCHANDISE, OR OTHER ITEMS OF VALUE ARE REDEEMED OR OTHERWISE DISTRIBUTED, WHETHER OR NOT THE VALUE OF SUCH DISTRIBUTION IS DETERMINED BY ELECTRONIC GAMES PLAYED OR BY PREDETERMINED ODDS. THE TERM INCLUDES, BUT IS NOT LIMITED TO INTERNET SWEEPSTAKES, INTERNET SWEEPSTAKES CAFÉ, VIDEO SWEEPSTAKES, OR CYBERCAFÉS, WHO HAVE A FINITE POOL OF WINNERS. THIS DOES NOT INCLUDE ANY LOTTERY ENDORSED BY THE STATE OF NORTH CAROLINA. **\$500.00 PER TERMINAL**

ELECTRONIC VIDEO GAMES GS 105-66.1: OWNING OR OPERATING MACHINES THAT PLAY ELECTRONIC VIDEO GAMES WHEN A COIN OR OTHER THING OF VALUE IS DEPOSITED IN THE MACHINE. PER MACHINE. 5.00
PER MACHINE

ELEVATORS & AUTOMATIC SPRINKLER SYSTEMS GS 105-55: ENGAGING IN THE BUSINESS OF SELLING OR INSTALLING ELEVATORS OR AUTOMATIC SPRINKLER SYSTEMS. 100.00

EMPLOYMENT AGENCY GS 105-90: ENGAGING IN THE BUSINESS OF SOLICITING, HIRING, OR CONTRACTING WITH LABORERS FOR EMPLOYMENT OUT OF STATE; OR ENGAGING IN THE BUSINESS OF SECURING EMPLOYMENT FOR A PERSON OR PERSONS AND CHARGING A FEE, COMMISSION OR OTHER COMPENSATION. 100.00

EXPRESS COMPANIES GS 105-118: 75.00

F

FIREARM/DEALERS GS 105-80: ENGAGING IN THE BUSINESS OF SELLING OR OFFERING FOR SALE FIREARMS. 50.00

FLEA MARKET GS 105-53 (CONTACT FINANCE DEPT. FOR SPECIFIC REQUIREMENTS – SEPARATE ORDINANCE IN EFFECT) 200.00

FORTUNE TELLER, PALMISTS GS 105-58: ENGAGING IN THE BUSINESS OF TELLING OR PRETENDING TO TELL FORTUNES, PRACTICING THE ART OF PALMISTRY, CLAIRVOYANCE, AND OTHER CRAFTS OF A SIMILAR KIND FOR A REWARD. 559.00

G

GASOLINE & OIL DISTRIBUTOR GS 105-72: ENGAGING IN THE BUSINESS OF SELLING LUBRICATING OIL AND GREASES, AND FUEL OIL AND OTHER HEATING AND COOKING FUELS. EVERY PERSON, FIRM, OR CORPORATION. 50.00

GOING OUT OF BUSINESS SALE GS 66-77: MUST FILE INVENTORY WITH CITY CLERK (30 DAY RENEW-3 TIMES) (\$500 CASHIERS BOND MAY BE APPLICABLE) 50.00

H

HEATING & AIR CONTRACTOR – STATE LICENSED GS 105-91: ENGAGING IN THE BUSINESS OF A PLUMBER, INSTALLING PLUMBING FIXTURES, PIPING OR EQUIPMENT, STEAM OR GAS FITTER, HOT-AIR HEATING SYSTEMS, ELECTRICAL EQUIPMENT, OR OFFERING TO PERFORM SUCH SERVICES. *DENOTE STATE LICENSE NUMBER ON APPLICATION.* IF NOT STATE LICENSED, USE “GROSS RETAIL” COMPUTATION IN SECTION II OF THE WORKSHEET. 50.00

HOTELS, MOTELS GS 105-6: OPERATING A HOTEL, MOTEL, TOURIST COURT, TOURIST HOME, OR SIMILAR PLACE ADVERTISING IN ANY MANNER OR SOLICITING FOR TRANSIENT PATRONAGE. PER ROOM - **\$25 MINIMUM** 1.00
PER ROOM

I

ICE CREAM –RETAILER/COUNTER FREEZER GS 105-102.5(B)(10): SELLING AT RETAIL ICE CREAM PURCHASED FROM A MANUFACTURER OR MANUFACTURING ICE CREAM USING A COUNTER FREEZER AND SELLING AT RETAIL ONLY. 2.50

ICE CREAM MFG & WHOLESALE PER FREEZER GS 105-97: ENGAGING IN THE BUSINESS OF MANUFACTURING OR DISTRIBUTING ICE CREAM AT WHOLESALE. IF THE EQUIPMENT USED IS OF THE CONTINUOUS FREEZER TYPE, THE TAX IS \$.37 PER GALLON CAPACITY BASED ON THE RATED CAPACITY IN GALLONS PER HOUR ACCORDING TO THE MANUFACTURER’S RATING, WITH A MINIMUM TAX PER FREEZER OF \$12.50. IF THE EQUIPMENT IS NOT OF THE CONTINUOUS FREEZER TYPE, THE TAX IS \$1.25 PER GALLOON CAPACITY FOR THE FREEZER, WITH A MINIMUM TAX PER FREEZER OF \$12.50. IF THE EQUIPMENT IS NOT A STANDARD FREEZER WITH A MANUFACTURER’S CAPACITY RATING, THEN THE FLAT RATE IS \$50.00 PER FREEZER.

ITINERANT MERCHANT GS 105-53(B): (CONTACT FINANCE DEPT. FOR SPECIFIC REQUIREMENTS – SEPARATE ORDINANCE IN EFFECT) 100.00

L

LAUNDRY, LAUNDROMAT, LINEN, UNIFORM RENTAL GS 105-85(A): ENGAGING IN THE BUSINESS OF OPERATING A LAUNDRY, COINED OPERATED MACHINES, INCLUDING WET-OR-DAMP-WASH LAUNDRIES KNOWN AS LAUNDERETTES, SIMILAR TYPES OF BUSINESSES; OR ENGAGING IN THE BUSINESS OF SUPPLYING OR RENTING CLEAN LINEN, TOWELS OR WEARING APPAREL. 50.00

LOAN AGENCIES GS 105-88: ENGAGING IN THE REGULAR BUSINESS OF MAKING LOANS OR LENDING MONEY, ACCEPTING LIENS ON OR CONTRACTS OF ASSIGNMENT OF SALARIES, WAGES, OR ANY PART THEREOF, OR OTHER SECURITY OR EVIDENCE OF DEBT FOR REPAYMENT OF SUCH LOANS IN INSTALLMENT PAYMENT OR OTHERWISE; AND MAINTAINING IN CONNECTION WITH SUCH ACTIVITY ANY OFFICE OR ESTABLISHED PLACE FOR THE CONDUCT, NEGOTIATION, OR TRANSACTION OF SUCH BUSINESS, OR ADVERTISING OR SOLICITING SUCH BUSINESS IN ANY MANNER. (NOTE: DOES NOT APPLY TO BANKS, CREDIT UNIONS, TRUST COMPANIES, SAVINGS & LOAN) 100.00

M

MERCHANDISING/VENDING MACHINES GS 105-65.1: OPERATING, MAINTAINING, OR PLACING ON LOCATION WEIGHING MACHINES OR MERCHANDISING DISPENSERS WHICH STORE ANY ARTICLES OR MERCHANDISE TO BE PURCHASED. DISTRIBUTORS OR OPERATORS OF 5 OR MORE MACHINES ARE EXEMPT – LESS THAN 5 MACHINES - SEE SUNDRIES – GS 105-102.5

MONEY ORDERS GS 105-88: ENGAGING IN THE BUSINESS OF CHECK CASHING, DRAFTS, OR MONEY ORDERS FOR A FEE AS REGULATED UNDER NCGS ARTICLE 22 CHAPTER 53. (NOTE: DOES NOT APPLY TO BANKS, CREDIT UNIONS, TRUST COMPANIES, SAVINGS & LOAN) 100.00

MOTOR VEHICLE DEALERS GS 105-89(C) ENGAGING IN THE BUSINESS OF BUYING, SELLING, DISTRIBUTING, SERVICING, STORING OR EXCHANGING NEW OR USED AUTOMOBILES, TRAILERS, MANUFACTURED HOMES THAT REQUIRED A DMV TAG, SEMITRAILERS. (NOTE: NOT SUBJECT TO ADDITIONAL FLAT TAXES FOR AUTOMOBILE: SERVICE STATION OR AUTOMOBILE: WHOLESALE SUPPLY DEALERS) 25.00

MOTOR CYCLE DEALERS GS 105-89.1: ENGAGING IN THE BUSINESS OF BUYING, SELLING, DISTRIBUTING, SERVICING, STORING OR EXCHANGING MOTORCYCLES, MOTORCYCLE SUPPLIES, OR ANY SUCH COMMODITIES. 12.50

MUSIC MACHINES/JUKE BOX GS 105-65: OPERATING, MAINTAINING OR PLACING ON LOCATION ANY MACHINE(S) THAT PLAY RECORDS OR PRODUCE MUSIC. PER MACHINE. 5.00
PER MACHINE

O

OUTDOOR ADVERTISING GS 105-86: ENGAGING IN THE BUSINESS OF OUTDOOR ADVERTISING BY PLACING, ERECTING, OR MAINTAINING ONE OR MORE OUTDOOR ADVERTISING SIGNS OR STRUCTURES OF ANY NATURE BY MEANS OF SIGNBOARDS, POSTER BOARDS, PAINTED BULLETINS, OR OTHER PAINTED MATTER; OR ANY OTHER OUTDOOR ADVERTISING DEVICES, ERECTED UPON THE GROUNDS, WALLS, OR ROOFS OF BUILDINGS. 35.00

P

PACKING HOUSES/MEAT GS 105-70 – STATE FEE – ENGAGING IN THE BUSINESS OF SELLING FRESH MEATS AT WHOLESALE OR OPERATING A PACKING HOUSE. 105.00

PAWNBROKERS GS 105-50: ENGAGING IN THE BUSINESS OF PAWNBROKER, AS REGULATED BY CHAPTER 91 A OF THE GS. (CURRENTLY PAID ANNUALLY TO THE KANNAPOLIS POLICE DEPARTMENT – ATTACH COPY OF RECEIPT TO BUSINESS LICENSE APPLICATION) 275.00

PEDDLERS GS 105-53: (CONTACT FINANCE DEPT. FOR SPECIFIC REQUIREMENTS – SEPARATE ORDINANCE IN EFFECT)
ON FOOT 10.00
WITH CART/VEHICLE 25.00

PIANOS, ORGANS, TUNERS, RADIOS, STEREOS, RECORDS, RECORD PLAYERS, TV's, DVD's, VCR's, RECORDERS & ACCESSORIES - THE SALE & REPAIR OF GS 105-102.5(B)(9): SELLING, OFFERING OR ORDERING FOR SALE, REPAIRING OR SERVICING PIANOS, ORGANS, RECORD PLAYERS, RECORDS, TAPE PLAYERS, TAPE CARTRIDGES DESIGNED FOR USE IN TAPEPLAYERS, TELEVISION SETS 5.00

PINBALL MACHINES AND/OR OTHER AMUSEMENT GAMES & ACTIVITIES GS 105-102.5(B)(8): OPERATING A BAGATELLE TABLE; MERRY-GO-ROUND OR OTHER RIDING DEVICE; HOBBYHORSE; SWITCHBACK RAILWAY; SHOOTING GALLERY; SWIMMING POOL; SKATING RINK; BEACH BINGO; PENNY ARCADE; OTHER AMUSEMENTS OF A LIKE KIND; OR A PLACE FOR OTHER GAMES OR PLAY WITH OR WITHOUT NAME AT A PERMANENT LOCATION. (EXEMPT: IF TAX SUPPORTED) 25.00
PER LOCATION

PISTOL DEALER GS 105-80: ENGAGING IN THE BUSINESS OF SELLING OR OFFERING FOR SALE PISTOLS. 50.00

PLUMBING CONTRACTORS – STATE LICENSED GS 105-91: ENGAGING IN THE BUSINESS OF A PLUMBER, INSTALLING PLUMBING FIXTURES, PIPING OR EQUIPMENT, STEAM OR GAS FITTER, HOT-AIR HEATING SYSTEMS, ELECTRICAL EQUIPMENT, OR OFFERING TO PERFORM SUCH SERVICES. *NOTE STATE LICENSE NUMBER ON APPLICATION* IF NOT STATE LICENSED, USE “GROSS RETAIL” COMPUTATION IN SECTION II OF THE WORKSHEET. 50.00

PROMOTIONS, EXHIBITS OR SHOWS GS 105-37.1: GIVING, OFFERING, OR MANAGING ANY FORM OF ENTERTAINMENT OR AMUSEMENT FOR WHICH ADMISSION IS CHARGED. FOR EACH DAY OF THE EVENT AT EACH LOCATION. (EXEMPT ONLY WHEN MANAGED AND/OR CONDUCTED BY SCHOOL, CIVIC, NON-PROFIT OR FRATERNAL ORGANIZATION) 25.00
PER DAY/
PER LOCATION

R

RESTAURANTS/CAFETERIAS GS 105-62: OPERATING A RESTAURANT, CAFÉ, CAFETERIA, HOTEL WITH DINING SERVICE ON THE EUROPEAN PLAN, DRUGSTORE, CONVENIENCE STORE, BAR, LOUNGE, CLUB OR OTHER PLACE WHERE PREPARED FOOD IS SOLD.

SEATING FOR 0-4 25.00

SEATING FOR 5 OR MORE 42.50

S

SHOOTING GALLERY OR DEVICE FOR SPORTS PLAY GS 105-102.5(B)(8): OPERATING A SHOOTING GALLERY; OR A PLACE FOR OTHER GAMES OF LIKE KIND OR PLAY WITH OR WITHOUT NAME AT A PERMANENT LOCATION. PER LOCATION. 25.00
PER LOCATION

SIGN HANGER OR ERECTOR GS 105-86: 35.00

SKATING RINKS, SWIMMING POOLS AND/OR OTHER AMUSEMENT GAMES & ACTIVITIES GS 105-102.5(B)(8): OPERATING A BAGATELLE TABLE; MERRY-GO-ROUND OR OTHER RIDING DEVICE; HOBBYHORSE; SWITCHBACK RAILWAY; SHOOTING GALLERY; SWIMMING POOL; SKATING RINK; BEACH BINGO; PENNY ARCADE; OTHER AMUSEMENTS OF A LIKE KIND; OR A PLACE FOR OTHER GAMES OR PLAY WITH OR WITHOUT NAME AT A PERMANENT LOCATION. PER LOCATION. (EXEMPT: IF TAX SUPPORTED) 25.00
PER LOCATION

SPECIALTY MARKET OPERATOR GS 105-53: (CONTACT FINANCE DEPT. FOR SPECIFIC REQUIREMENTS – SEPARATE ORDINANCE IN EFFECT) 200.00

SPRINKLER SYSTEMS AND ELEVATORS GS 105-55: ENGAGING IN THE BUSINESS OF SELLING OR INSTALLING ELEVATORS OR AUTOMATIC SPRINKLER SYSTEMS. 100.00

SUNDRIES GS 105-102.5(B)(7): (A) THE SALE OF SANDWICHES IN DRUGSTORES OR OTHER STANDS OR PLACES NOT LICENSED AND TAXED AS A RESTAURANT UNDER GS 105-62 (“SANDWICHES” DOES NOT INCLUDE CRACKERS OR COOKIES IN COMBINATION WITH ANY FOOD FILLING; (B) OPERATING, MAINTAINING OR PLACING ON LOCATION FEWER THAN FIVE OF THE FOLLOWING TYPES OF DISPENSERS OR MACHINES: DISPENSERS FOR CIGARETTES OR OTHER TOBACCO PRODUCTS, DISPENSERS OF SOFT DRINKS, DISPENSERS OF FOOD OR OTHER MERCHANDISE, OR WEIGHING MACHINES; (C) RETAILING SOFT DRINKS; (D) RETAILING OR JOBBING CIGARETTES OR OTHER TOBACCO PRODUCTS. 4.00

T

TAXI SERVICE GS 20-97: PER VEHICLE – IN ORDER TO OBTAIN A TAXI LICENSE PLATE, A “CERTIFICATE OF LIABILITY INSURANCE” IN THE AMOUNTS REQUIRED BY STATE LAW FOR THE OPERATION OF TAXICABS, MUST BE SUBMITTED TO THE KPD. THE KPD WILL THEN COMPLETE A DMV FORM WHICH THE APPLICANT CAN TAKE TO THE DMV TO PURCHASE THE PLATE. (NOTE: DOES NOT INCLUDE LIMOUSINE SERVICES WHICH ARE TAXED UNDER THE “GROSS RETAIL/SALES/COMMISSIONS COMPUTATION” IN SECTION II OF THE WORKSHEET.) \$15.00
PER VEHICLE

TELEGRAPH COMPANIES GS 105-119: ENGAGING IN THE BUSINESS OR TELEGRAPH AND WIRE SERVICE. 50.00

TELEVISION REPAIR & SALES GS 105-102.5(B)(9): SEE PIANOS, ET. AL. 5.00

THEATERS (MOVIE) GS 105-37: OPERATING 4 DAYS OR MORE A WEEK A MOVIE THEATER FOR COMPENSATION. 200.00
EACH SCREENING ROOM. PER SCREEN

THEATERS (MOVIE) GS 105-37: OPERATING 3 DAYS OR LESS EACH WEEK A MOVIE THEATER FOR COMPENSATION. 100.00
EACH SCREENING ROOM. PER SCREEN

U

UNDERTAKER/RETAIL SALE OF COFFINS GS 105-46: ENGAGING IN THE BUSINESS OF BURYING THE DEAD OR 50.00
THE RETAIL SALE OF COFFINS.

V

VIDEO GAMES GS 105-66.1: OWNING OR OPERATING MACHINES THAT PLAY ELECTRONIC VIDEO GAMES WHEN A 5.00
COIN OR OTHER THING OF VALUE IS DEPOSITED IN THE MACHINE. PER MACHINE.

VIDEO RENTAL OR SALE GS 105-102.5(B)(1): SELLING, LEASING, FURNISHING, AND/OR DISTRIBUTING MOVIES, 25.00
INCLUDING VIDEO MOVIES, FOR USE IN PLACES WHERE NO ADMISSION FEE IS CHARGED OR IN SCHOOLS OR OTHER
INSTITUTIONS OF LEARNING.

W

WEAPONS, OTHER GS 105-80: ENGAGING IN THE BUSINESS OF SELLING OR OFFERING FOR SALE BOWIE KNIVES, 200.00
DIRK, DAGGERS, LEADED CANES, IRON/METALLIC KNUCKLES, OR SIMILAR WEAPONS.

WRESTLING/BOXING GS 105-37.1: GIVING, OFFERING, OR MANAGING ANY FORM OF ENTERTAINMENT OR 25.00
AMUSEMENT FOR WHICH ADMISSION IS CHARGED. FOR EACH DAY OF THE EVENT AT EACH LOCATION. PER DAY/
(EXEMPT ONLY WHEN MANAGED AND/OR CONDUCTED BY SCHOOL, CIVIC, NON-PROFIT OR FRATERNAL ORGANIZATION) PER LOCATION

PROMOTER 50.00
