

FROM JULY 1, 2011 TO JUNE 30, 2012

Any classification with an (*) asterisk placed before it must have Health Department approval.

Businesses that are taxed under this schedule will use the formula below to calculate the tax amount due. In addition to paying on a gross receipts tax there may be other tax classifications required listed in Schedules B and C. **Note: See gross receipts definition in Privilege License Instructions, no county tax due.**

(105) ALL BUSINESSES, TRADES, PROFESSIONS, GAME DEVICES or other undertaking prosecuted for profit or gain: \$0.60 per \$1,000.00 of annual gross receipts:
For Each \$1000.....

Minimum	
Maximum	10.

Listed below are classifications of business activities governed within the North Carolina Revenue Laws. Businesses conducting these activities are taxed under this schedule in addition to Schedules A and C if applicable.

Every person who or which is engaged in the business of outdoor advertising by means of signboards, poster boards or printed bulletins or any other outdoor advertising devices erected upon grounds, walls or roofs of buildings, and or other outdoor advertising ..	35.00
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35.00

12.50 12.50

Every person engaged in the servicing of motor vehicles, trailers or semitrailers, or engaged in servicing, selling or delivering to the user or consumer of parts, tires tools, batteries, electrical equipment or supplies, motor fuels or lubricants, any or all of the above. Provided that such license tax shall be paid for each place of business so operated or maintained, each.....	12.50	12.50
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12.50 12.50

(a) Every person engaged in receiving, buying, selling, distributing, exchanging or delivering automotive accessories, parts, tires, tools, fuels, lubricants, batteries or other automotive equipment or supplies, any or all of the above at wholesale, for each place of business.....	37.50	37.50
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37.50 37.50

(b) Plus, for each tank wagon or truck operating on public streets.....	25.00
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25.00

(c) Every person engaged in the business of selling wholesale and having no place of business, but selling to retailers by use of some form of vehicle.....

25.00 25.00

	City	County
(115) AMUSEMENTS GS105-37.1	25.00	
(124) BARBERS Each GS105-75.1	2.50	
(125) BEAUTY PARLORS Each operator GS105-75.1	2.50	
(126) *BEER LICENSES GS105-113.77 & 78 From May 1 ST to April 30 TH . Not Prorated Must see ABC Permit. Penalty begins May 2nd. (a) "On Premises".....	15.00	25.00
(b) "Off Premises".....	5.00	5.00
(c) Wholesale beer.....	37.50	
(d) Wholesale Wine and Beer.....	62.50	
(Chain stores per State Revenue Act) (Subject to approval of police department) (Prepared food and beverage tax will apply)		
(127) BICYCLES Each dealer or agent selling, renting or repairing. GS 105-102.5	25.00	
(128) *BOARDINGHOUSES See HOTELS... (\$1.00 PER ROOM) MINIMUM.....	25.00	
(129) BOWLING ALLEYS (Whether used or not) GS105-102.5 (a) Each alley.....	10.00	
(b) Outside city limits, Each alley		10.00
(Prepared food and beverage tax may apply)		
(131) BUILDING CONTRACTOR (must have active state license issued from NCLBGC).....	10.00	
(144) CHAIN STORE Each store over one (1) (in addition to 105 classification) GS105-98....	50.00	
(148) CIRCUSES Dog and pony shows, and like amusements, (PER DAY) GS105-37.1 & GS105-38.....	25.00	25.00
(150) COLLECTION OR CLAIM AGENCIES GS105-45 Every person engaged in the business of operating for profit a collection agency for the purpose of collecting bills, notes, or to pay other indebtedness from one (1) person in favor of another.....	50.00	
Collection agencies or claim agencies must have a state license before receiving a city license.		
(173) ELECTRIC LIGHT/ WATER/ GAS COMPANIES (Furnishing electric light/ power) GS105-116.....	3,000.00	
(174) ELECTRICIANS GS105-91.....	50.00	
(175) ELEVATORS OR SPRINKLER SYSTEMS Selling and/or Installing GS105-55.....	100.00	100.00
(177) EMPLOYMENT AGENCIES GS105-90.....	100.00	100.00
(180) EXPRESS RAILWAY COMPANIES State Revenue Act GS105-118	75.00	
(188) FIREARMS (RIFLES, HANDGUNS, ETC) GS105-80 (a) Firearms sale and/or manufacturers including, but not limited to: rifles, handguns, etc.....	50.00	50.00
(b) WEAPONS Dealers in bowie knives dirks, slingshots, leaded canes, iron or metallic knuckles or similar weapons.....	200.00	200.00
(201) GAMES (GOLF, PUTT-PUTT) GS105-102.5 For sports or plays operated for profit. (a) Inside the city limits.....	25.00	
(b) Outside the city limits.....		25.00
(212) HEATING CONTRACTORS Hot air and air conditioning GS105-91.....	50.00	

	City	County		City	County
(213) *HOTELS, MOTELS, TOURIST COURTS, AND TOURIST HOMES			(287) OIL DEALERS IN LUBRICATING GS105-72		
GS105-61 (Health Dept. Approval Required)			(a) Benzine, naphtha, gasoline and other products of like kind.....	50.00	
(Room Occupancy Tax Will Apply)			(b) Or, on each tank, wagon or truck operated on the public streets	25.00	
Every person engaged in the business of operating any hotel or motel, tourist court, tourist home or similar place advertising in any manner for transient patronage, or soliciting such business in the city:			(299) PAWNBROKERS GS105-50.....	275.00	275.00
For each room.....	1.00		(300) PEDDLERS GS105-53		
The minimum tax	25.00		(Cash or Money Order only)		
(a) The lobby, clubroom, office, dining room, kitchen and rooms occupied by the owner or lessee of the premises, or members of his family, for his or their personal or private use shall not be counted in determining the number of rooms for the basis of the tax.			(a) Person who travels from place to place with inventory and offers for sale at retail the actual inventory, occupying no space for more than 30 minutes during any 24-hour period. (Must comply with Chapter 6 of the Charlotte City Code and state regulations). (GS 66-32).....	25.00	25.00
(b) The tax provided for in this section shall apply whether the rental charges are made to patrons on a daily, weekly, or monthly basis. It is immaterial as to any particular room whether such room is occupied by a "permanent" guest.			(b) Farmers selling their own produce must apply for "Grower's Certification".....	Exempt	
(219B) ICE CREAM at RETAIL			(301) PHONOGRAPHS, TAPE RECORDERS, ETC GS105-102.5		
Ice cream dealers at retail GS105-102.5	2.50		(a) Each dealer or agent.....	5.00	
(Prepared beverage tax may apply)			(b) Service or repair.....	5.00	
(241) LAUNDRIES, LAUNDERETTES and similar type businesses GS105-85. Each steam or electric laundry, including wet or damp wash laundry and each business supplying or renting clean linens or towels or wearing apparel.....	50.00		(302) PIANO AND/ OR ORGAN DEALERS GS105-102.5.....	5.00	
(243) LOAN COMPANIES/CHECK CASHING (PERSONAL)			(304) PLUMBERS GS105-91	50.00	
Persons lending money on personal securities, such as household and kitchen articles, watches, jewelry, automobiles, etc., by mortgage, pledge or otherwise, pawnbrokers excepted GS10588	100.00	100.00	(305) POOL TABLES, POCKET BILLIARDS OR BAGATELLE TABLES GS105-102.5.....	25.00	
(254) MANICURING Each operator GS105-75.1	2.50		unless used for private amusement alone without charge (PER LOCATION) List Locations. The above tax shall apply whether the pool tables are operated by slot or otherwise		
(265) MERCHANT ITINERANT			County, outside city limits		25.00
(Cash or Money Order) GS105-53 (GS 66-32)			(308) PRESSING CLUB (DRY CLEANING) GS105-74	50.00	
Merchant other than an established retail merchant in county who transports goods to a building, vacant lot or alley, etc., and offers for sale at retail for less than six (6) consecutive months	100.00	100.00	(Includes nonresident and coin-operated dry cleaning machines)		
(268A) MOTION PICTURE SHOWS (INDOOR PER SCREEN) (a) Indoor GS105-37	200.00		(318) RADIO AND/OR TV GS105-102.5		
(Prepared beverage tax may apply)			(a) Each dealer or agent.....	5.00	
(269) MOTORCYCLES DEALERS GS105-89.1			(b) Repair or service	5.00	
Every person engaged in buying selling, servicing, distributing or exchanging motorcycles, motorcycle supplies or equipment, for each place of business so operated.	12.50	12.50	(320) *RESTAURANTS GS105-62		
(Vehicle rental tax may apply)			(a) Seating capacity of four (4) customers or less.....	25.00	
(270) MOTOR VEHICLE DEALERS GS105-89(C)			(b) Seating capacity of five (5) or more.....	42.50	
(a) Every person engaged in buying, selling or exchanging motor vehicles, trailers, semitrailers, tires, tools, batteries, electrical equipment, fuels, lubricants or automotive equipment, for each place of business so operated at retail and/or wholesale.....	25.00	25.00	(Prepared food and beverage tax will apply)		
(b) Seasonal, temporary, transient or Itinerant nature, each location	300.00	300.00	(335) SHOOTING GALLERIES GS105-102.5		
(Vehicle rental tax may apply)			Whether used or not, a place for any other games or play with or without name, (unless for private amusement or exercise alone, without charge)... County, outside city limits.....	25.00	25.00
(271) MUSIC BOX (JUKE BOX) GS105-65			(336) SIGN ERECTORS, SIGN HANGERS GS105-86 Construction, repairing, repainting or erecting any sign on walls, buildings, roofs or hanging or supported steps over street or sidewalks, any and all work in which is used ladders or scaffolding. (This license does not include sign painting or billboard and bulletin advertising.).....	35.00	
Each (give locations) License must be attached to machine before being placed in operation.....	5.00	5.00	(338) SKATING RINKS/SWIMMING POOLS GS105-102.5.....	25.00	
			County, outside city limits		25.00
			(Prepared food and beverage tax may apply)		

	City	County		City	County										
(339) SLOT MACHINES GS105-102.5 No license tax shall be charged upon or issued for a slot machine illegal under the state law, but this same schedule is to apply to any not illegal. (Give location of each.) (a) Pinball machines and other amusement games and devices. (Per Location) 25.00 County, outside city limits..... 25.00 (b) Each panorama or other machine for the showing of small motion pictures whether with or without music, and requiring a deposit of more than nine cents (\$.09)..... 25.00			(143) *CATERING TRUCKS Selling tobacco, soft drinks, wrapped sandwiches and prepared food from a truck. (Does not include sale of ice cream and must be approved by health department.)..... 50.00 25.00 (Prepared food and beverage tax will apply)												
(341) SUNDRIES (SOFT DRINKS, TOBACCO) GS 105-102.5 4.00 The sundries license shall be procured and tax paid on any one (1) or more of the following business activities: (a) Sale of pre-wrapped sandwiches in drugstores, service stations or any stands or places not licensed and taxed as a restaurant. (b) Operating, maintaining or placing on location any of the following types of dispensers or machines: 1) Dispensers of cigarettes or other tobacco products; 2) Dispensers of soft drinks; 3) Dispensers of food or other merchandise; 4) Weighing machines. (c) Operating a soda fountain or soft drink stand. (d) Retailing or jobbing cigarette, cigars, chewing tobacco, snuff or any other tobacco product. License for each location, regardless of the number of activities engaged in. (Prepared food and beverage tax may apply)			(146) CHRISTMAS TREES Dealers in Christmas trees and perishable Christmas decorations. Not prorated. Each lot 50.00 100.00 Taxpayers with Growers Certificate from NC Agriculture Dept. are exempt from county tax.												
(342) SPECIALTY MARKETS (FLEA MARKETS) Person who rents space, other than permanent retail store, to someone selling retail. (Must comply with GS66.32) 200.00 200.00			(155) COUPON BOOKS Subject to trading stamp license..... 200.00 200.00												
(350) TELEGRAPH COMPANIES State revenue act. GS105-119 50.00			(202) GARAGE SALES AND/OR ATTIC SALES (per day) (See section 13-48) Valid only the day or days issued and not transferrable; cash, money order, or credit card (in person only)..... 5.00												
(351) *TRAILER PARKS GS105-102.5 12.50			(220) ICE CREAM VENDORS Ice cream and flavored ice products peddlers who retail from a cart, truck, wagon or other type vehicle. Each vehicle..... 75.00 25.00 (with proof of insurance) Dept. of Agriculture (Prepared food and beverage tax will apply)												
(358) UNDERTAKERS GS105-46 50.00			(272) MISCELLANEOUS Every person engaged in business carried on or enjoyed within the corporate limits of the city shall apply for and pay a privilege license tax unless specifically exempted by a local, state or federal authority. In those cases where the privilege license tax amount cannot be determined by any other means, the tax collector shall determine the tax amount due using the following basis:												
(363) VIDEO GAMES GS105-66.1 5.00 5.00 Each electronic video game's serial number must be shown on the application. The license must be shown in a conspicuous place.			<table><tr><th colspan="2"># of Employees Tax</th></tr><tr><td>1-5</td><td>\$150</td></tr><tr><td>6-15</td><td>\$500</td></tr><tr><td>16-25</td><td>\$1,000</td></tr><tr><td>>26</td><td>\$2,000</td></tr></table>	# of Employees Tax		1-5	\$150	6-15	\$500	16-25	\$1,000	>26	\$2,000		
# of Employees Tax															
1-5	\$150														
6-15	\$500														
16-25	\$1,000														
>26	\$2,000														
(364) VIDEO MOVIES Selling, leasing, furnishing, &/or distributing GS105-102.5 25.00			Said tax is not subject to be prorated for a period of less than one (1) year.												
(373) WINE LICENSE GS105-113.77 & 78 May 1st through April 30th. Not prorated. Must see ABC permits. Penalty begins May 2. (a) *On premises 15.00 25.00 (b) Off premises 10.00 25.00 (c) Wholesale wine..... 37.50 (d) Chain stores, per State Revenue Act, Subject to approval of Police Department. (Prepared food and beverage tax will apply).			The number of full- or part-time employees to be used in determining this tax shall be the maximum number of full- or part-time employees working out of this business location at any one (1) time during the license year and shall include owners, management and persons compensated in any way, including commission for work done at or for this business location. (For business locations not generating revenue)												
Schedule C-Privilege License Taxes Limited by City and/or County Ordinances			(306) PRECIOUS METAL DEALERS SECOND HAND Not prorated. (Subject to approval of Police Department) G.S.66 † County, outside city limits 250.00 † - see Schedule A for gross receipts calculation												
Business categories in this section are specifically taxed. Businesses conducting these activities are taxed under this schedule in addition to Schedules A and B if applicable.			(307) *PUSHCARTS 50.00 25.00 (Prepared food and beverage tax may apply)												
(122) BANKRUPT OR FIRE STOCK Every itinerant salesman or merchant who shall expose for sale, either on the street or in a house rented temporarily for that purpose, any goods, wares or merchandise, bankrupt stock, or fire stock, not being a regular merchant in the city, shall apply for in advance and procure a license for the privilege of transacting such business..... 450.00			(349) TAXICABS 15.00 (Subject to approval of Police Department.) Special Ordinance–Taxi Cab Company will become responsible for tax if delinquent after Jan. 31 (in addition to city tag of \$30.00). January 1 to December 31. Penalty begins Jan. 2.												