

<b>Business Licenses</b>		<b>Fixed</b>					
<b>1</b>	<b>Application fee</b>	<b>\$</b>	<b>73.00</b>				
<b>2</b>	<b>CASP Fee</b>	<b>\$</b>	<b>4.00</b>				
<b>3</b>	<b>Classification A - "Professional" Licenses</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
		<b>\$</b>	<b>1.25</b>	<b>\$</b>	<b>1,000.00</b>	<b>\$</b>	<b>10.00</b>
						<b>\$</b>	<b>30.00</b>
							<b>\$</b>
							<b>24,000.00</b>
A	Accountants/CPAs						
B	Appraisers						
C	Architects (all types)						
D	Attorneys						
E	Chemists						
F	Chiropractors						
G	Chiropractists						
H	Consultants (all types)						
I	Dentists						
J	Electrologists						
K	Engineers (all types)						
L	Geologists						
M	Laboratories or Technicians						
N	Oculists						
O	Opticians						
P	Optometrists						
Q	Osteopaths						
R	Physicians (all types)						
S	Physical Therapists						
T	Surveyors						
U	Veterinarians						
V	Brokers and Agents (all types except for licensed brokers)						
	Other businesses professional in nature						
<b>4</b>	<b>Classification B - "Service" Licenses</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
		<b>\$</b>	<b>1.00</b>	<b>\$</b>	<b>1,000.00</b>	<b>\$</b>	<b>10.00</b>
						<b>\$</b>	<b>50.00</b>
							<b>\$</b>
							<b>50,000.00</b>
A	Advertising agencies						
B	Barber shops						
C	Beauty shops						
D	Burglar alarms, sales, service, repair						
E	Business managers, firms						
F	Car washes						
G	Cleaning and janitorial services						
H	Collection agencies						

I	Cosmetologists					
J	Designers,draftsmen					
K	Detectives					
L	Dressmakers					
M	Employment agencies					
N	Finance and loan companies (excludes banks)					
O	Escrow services					
P	Gardeners					
Q	Lapidaries					
R	Laundires and cleaning					
S	Locksmiths and gunsmiths					
T	Masseurs and Masseuses					
U	Motion Picture Theaters					
V	Newspapers, radio and television stations					
W	Patrol services					
X	Private schools (all types)					
Y	Public stenographers					
Z	Pawnshops					
AA	Photographers					
AB	Repair Services (all types, other than vehicle)					
AC	Sign painters, makers					
AD	Travel agencies					
AE	Ticket agencies					
AF	Tree trimmers					
AG	Window cleaning					
AH	Private teacher, instructors (all types)					
AI	Shoeshine service					
AJ	Upholstery shops (all types)					
AK	Real estate developers					
AL	Real estate subdividers					
<b>5</b>	<b>Classification C - "Retail" Licences</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>
		\$ 0.70	\$ 1,000.00	\$ 10.00	\$ 217.00	\$ 310,000.00
A	Vehicle, boat and equipment parts					
B	Apparel stores					
C	Bakeries					
D	Caterers					
E	Bowling alleys					
F	Convalescent and rest homes					
G	Coin-operated machines (all types)					

H	Bookstores					
I	Pool halls/billiard rooms					
J	Department stores					
K	Drugstores					
L	Florists					
M	Furniture and appliance stores					
N	Funeral parlors					
O	Gift, novelty shops					
P	Glass and/or china shops					
Q	Hardware, supply stores					
R	Hotels, motels, apartments, roominghouses, mobile home parks (four or more units excluding an owner-occupied unit)					
S	Hospitals					
T	Jewelry, watch stores					
U	Lunch wagons					
V	Printers and reproduction					
W	Public scales					
X	Retailing					
Y	Service stations					
Z	Secondhand dealers					
AA	Restaurants, eating places					
AB	Shoe stores					
AC	Tailors					
AD	Tobacco, periodicals stores					
AE	Skating rinks (all types)					
AF	Variety stores					
AG	Liquor stores					
AH	Nursery, garden shops					
<b>6</b>	<b>Classification D - "Wholesale &amp; Manufacturing" Licenses</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>
		\$ 0.40	\$ 1,000.00	\$ 10.00	\$ 124.00	\$ 310,000.00
A	Automobile wreckers					
B	Vehicle sales, rentals and leasing					
C	Vehicle repair and/or service					
D	Beverage bottlers (all types)					
E	Canneries (all types)					
F	Dairy product manufacturers					
G	Heavy equipment dealers					
H	Foundries					
I	Manufacturing					
J	Mining (rock, gravel, sand, etc.)					

K	Meat processors, packers						
L	Oil, gasoline distributors						
M	Petroleum refineries						
N	Grocery stores						
O	Wholesalers						
P	Mills (all types)						
Q	Public utilities						
R	Storage, warehouses						
<b>7</b>	<b>Farmers Market</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
		\$ 30.00	Market Season	\$ 30.00	\$ 30.00	Not applicable	
<b>8</b>	<b>Vehicles with no fixed location (deliveries)</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	First Vehicle	\$ 15.00	6-months	\$ 15.00	\$ 15.00	Not applicable	
	Other than first vehicle(s)	\$ 7.50	6-months	\$ 7.50	\$ 7.50	Not applicable	
<b>9</b>	<b>Contractors</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	Electrical, plumbing, mechanical, general	\$ 50.00	6-months	\$ 50.00	\$ 50.00	Not applicable	
		\$ 30.00	6-months	\$ 30.00	\$ 30.00	Not applicable	
<b>10</b>	<b>Sub-Contractors</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	All others but no. 9 above	\$ 30.00	6-months	\$ 30.00	\$ 30.00	Not applicable	
<b>11</b>	<b>One Day</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
		\$ 7.00	Event Day	\$ 7.00	\$ 7.00	Not applicable	
<b>17</b>	<b>Yard Sale</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
		\$ 16.00	Event	\$ 16.00	\$ 16.00	Not applicable	
<b>18</b>	<b>Christmas Tree Dealers</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
		\$ 15.00	Year	\$ 15.00	\$ 15.00	Not applicable	
<b>19</b>	<b>Fire, Quitting Businesses, Wreck or Bankrupt Sales</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
		\$ 150.00	Month	\$ 150.00	\$ 150.00	Not applicable	
<b>20</b>	<b>Auctioneer for Hire</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
		\$ 40.00	Quarter	\$ 40.00	\$ 40.00	Not applicable	
<b>21</b>	<b>Advertising; Distribution of Printed Matter includes ticket sales</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
		\$ 75.00	Year	\$ 75.00	\$ 75.00	Not applicable	

<b>22 Advertising; Outdoor</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	\$ 35.00	Quarter	\$ 35.00	\$ 35.00	Not applicable	
<b>23 Boxing and Wrestling Matches</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	\$ 25.00	Day	\$ 25.00	\$ 25.00	Not applicable	
<b>24 Carnivals</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
per attraction or	\$ 3.00	Day	\$ 3.00	\$ 3.00	Not applicable	
per number of seats	\$ 3.00	Day	\$ 3.00	\$ 3.00	Not applicable	
<b>25 Circuses</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
0-500 persons	\$ 25.00	Day	\$ 25.00	\$ 25.00	Not applicable	
501-1000 persons	\$ 50.00	Day	\$ 50.00	\$ 50.00	Not applicable	
1000+ persons	\$ 75.00	Day	\$ 75.00	\$ 75.00	Not applicable	
<b>26 Musical Performances (includes concerts)</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
Daily or	\$ 15.00	Day	\$ 15.00	\$ 15.00	Not applicable	
Monthly	\$ 100.00	Month	\$ 100.00	\$ 100.00	Not applicable	
Greater than one month < 300 seats	\$ 150.00	Quarter	\$ 15.00	\$ 15.00	Not applicable	
Greater than one month per additional 100 seats	\$ 15.00	Quarter	\$ 150.00	\$ 150.00	Not applicable	
<b>27 Public Dance</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	\$ 15.00	Day	\$ 15.00	\$ 15.00	Not applicable	
<b>28 Hawker, Peddler, Solicitor or Canvasser</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	\$ 100.00	Month	\$ 100.00	\$ 100.00	Not applicable	
<b>29 Taxicab or Bus</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	\$ 0.40	\$ 1,000.00	\$ 10.00	\$ 124.00	\$ 310,000.00	
<b>30 Beer Bar</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
<b>Less than 1,000 square feet:</b>						
No entertainment	\$ 10.00	Quarter	\$ 10.00	\$ 10.00	Not applicable	
Minimum entertainment	\$ 25.00	Quarter	\$ 25.00	\$ 25.00	Not applicable	
Regular entertainment	\$ 40.00	Quarter	\$ 40.00	\$ 40.00	Not applicable	
<b>1,000 square feet to 2,000 square feet:</b>						
No entertainment	\$ 15.00	Quarter	\$ 15.00	\$ 15.00	Not applicable	
Minimum entertainment	\$ 35.00	Quarter	\$ 35.00	\$ 35.00	Not applicable	
Regular entertainment	\$ 50.00	Quarter	\$ 50.00	\$ 50.00	Not applicable	
<b>More than 2,000 square feet:</b>						
No entertainment	\$ 20.00	Quarter	\$ 20.00	\$ 20.00	Not applicable	

	Minimum entertainment	\$ 40.00	Quarter	\$ 40.00	\$ 40.00	Not applicable	
	Regular entertainment	\$ 60.00	Quarter	\$ 60.00	\$ 60.00	Not applicable	
<b>31</b>	<b>Cocktail Bar</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	<b>Less than 1,000 square feet:</b>						
	No entertainment	\$ 20.00	Quarter	\$ 20.00	\$ 20.00	Not applicable	
	Minimum entertainment	\$ 40.00	Quarter	\$ 40.00	\$ 40.00	Not applicable	
	Regular entertainment	\$ 60.00	Quarter	\$ 60.00	\$ 60.00	Not applicable	
	<b>1,000 square feet to 2,000 square feet:</b>						
	No entertainment	\$ 25.00	Quarter	\$ 20.00	\$ 20.00	Not applicable	
	Minimum entertainment	\$ 45.00	Quarter	\$ 40.00	\$ 40.00	Not applicable	
	Regular entertainment	\$ 75.00	Quarter	\$ 60.00	\$ 60.00	Not applicable	
	<b>More than 2,000 square feet:</b>						
	No entertainment	\$ 45.00	Quarter	\$ 20.00	\$ 20.00	Not applicable	
	Minimum entertainment	\$ 75.00	Quarter	\$ 40.00	\$ 40.00	Not applicable	
	Regular entertainment	\$ 90.00	Quarter	\$ 60.00	\$ 60.00	Not applicable	
<b>32</b>	<b>Restaurant Serving Beer or Wine</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	<b>Less than 1,000 square feet:</b>						
	No entertainment	\$ 20.00	Quarter	\$ 20.00	\$ 20.00	Not applicable	
	Minimum entertainment	\$ 35.00	Quarter	\$ 35.00	\$ 35.00	Not applicable	
	Regular entertainment	\$ 50.00	Quarter	\$ 50.00	\$ 50.00	Not applicable	
	<b>1,000 square feet to 2,000 square feet:</b>						
	No entertainment	\$ 25.00	Quarter	\$ 25.00	\$ 25.00	Not applicable	
	Minimum entertainment	\$ 45.00	Quarter	\$ 45.00	\$ 45.00	Not applicable	
	Regular entertainment	\$ 60.00	Quarter	\$ 60.00	\$ 60.00	Not applicable	
	<b>More than 2,000 square feet:</b>						
	No entertainment	\$ 30.00	Quarter	\$ 30.00	\$ 30.00	Not applicable	
	Minimum entertainment	\$ 50.00	Quarter	\$ 50.00	\$ 50.00	Not applicable	
	Regular entertainment	\$ 65.00	Quarter	\$ 65.00	\$ 65.00	Not applicable	
<b>33</b>	<b>Restaurant Serving Distilled Spirits</b>	<b>Fee</b>	<b>Per</b>	<b>Minimum Tax</b>	<b>Maximum Tax</b>	<b>Max Gross Receipt</b>	
	<b>Less than 2,500 square feet:</b>						
	No entertainment	\$ 45.00	Quarter	\$ 45.00	\$ 45.00	Not applicable	
	Minimum entertainment	\$ 75.00	Quarter	\$ 75.00	\$ 75.00	Not applicable	
	Regular entertainment	\$ 90.00	Quarter	\$ 90.00	\$ 90.00	Not applicable	
	<b>More than 2,500 square feet:</b>						
	No entertainment	\$ 60.00	Quarter	\$ 60.00	\$ 60.00	Not applicable	
	Minimum entertainment	\$ 90.00	Quarter	\$ 90.00	\$ 90.00	Not applicable	
	Regular entertainment	\$ 115.00	Quarter	\$ 115.00	\$ 115.00	Not applicable	