

## Business License Fees

## Amount

Annual Business Tax Certificate	\$26.00
Transfer for Business Tax Certificate	\$26.00
Duplicate Business Tax Certificate	\$26.00
Non-Payment of Annual Business Tax Certificate	25% of the Tax Delinquent + 1.5% Interest

### License Fees per quarter (based on monthly sales)

Less than \$1,000.00	\$7.50
\$1,000.00 to \$1,999.99	\$12.50
\$2,000.00 to \$2,999.99	\$15.00
\$3,000.00 to \$4,999.99	\$20.00
\$5,000.00 and over	\$20.00 + \$.50 per month for each increase of \$1,000.00

### Specific Business Rates

Theatres, Minstrels, Opera, or Concert (Less than one month)	\$10.00 per day
Theatres, Minstrels, Opera, or Concert (one month)	\$20.00 per month
Theatres, Minstrels, Opera, or Concert (quarter year)	\$20.00 per quarter
Circus, Caravan, Menagerie or side show	\$150.00 per day
Parading	\$75.00 per day
Carnivals	\$150.00 per day + \$25.00 per day per ferris wheel
Fortune Telling, Palmistry	\$25.00 per day
Boxing and Sporting Matches	\$25.00 per match
Shooting Gallery	\$10.00 per quarter
Billiards, Pool Tables, Bowling	\$5.00 per quarter per table, alley, or lane
Dances	\$5.00 per dance
Hotels (not more than 15 bedrooms)	\$10.00 per quarter
Hotels (16-25 bedrooms)	\$15.00 per quarter
Hotels (more than 25 bedrooms)	\$20.00 per quarter
Rooming House (no more than 5 furnished rooms)	\$2.50 per quarter
Rooming House (6-25 furnished rooms)	\$5.00 per quarter
Rooming House (More than 25 furnished rooms)	\$10.00 per quarter
Brokerage Business	\$10.00 per quarter
Rent and Debt Collector	\$5.00 per quarter
Attorneys at law	\$10.00 per quarter
Physician or Surgeon	\$10.00 per quarter
Dentists	\$10.00 per quarter
Undertakers	\$10.00 per quarter
Service Station	based upon gross sales
Sale of Motor Vehicles	\$100.00 per quarter
Auctions	\$25.00 per day
Auctioneer for hire	\$3.00 per day
Garages	based upon gross sales
Printers	\$10.00 per quarter
Handbill Distributers	\$10.00 per quarter
Peddlers	\$60.00 per day
Horned Toad Derby Temporary Business License	\$25.00 per day
Vending of Musical Instruments	\$25.00 per quarter

Pawn Shops	\$25.00 per quarter
Freight Business	\$5.00 per quarter per vehicle
Barber and Beauty Shops	\$5.00 per chair per quarter
House Movers	\$20.00 per house
Hospitals	\$7.50 per quarter (if for-profit)- non-profit is exempt
Shore Repair	\$2.50 per quarter
Tailoring	\$2.50 per quarter
Soliciting of Pictures	\$100.00 per year
Public Utility Company	\$5.00 per quarter
Contractors	\$50.00 per year
Gaming Establishments (gaming tables)	\$25.00 per quarter per table
Gaming Establishments (slot machines)	\$20.00 per quarter per machine

Updated 2/14/2013 – S. Brewer