

Privilege License Tax

Schedule A: (for businesses not listed in Schedule B)

Updated June 2007

	Gross Sales/Receipts		License Tax	Additional
Between	0.00	25,000.00	\$25.00	Over \$100,000, \$100 tax plus .50 per \$1,000 of fraction thereof for sales/receipts over \$100,000 up to a maximum of \$5,000
Between	25,001.00	50,000.00	\$50.00	
Between	50,001.00	75,000.00	\$75.00	
Between	75,001.00	100,000.00	\$100.00	

Schedule B: (regulated by the North Carolina City/County Privilege License Taxes)

Note: a business may have tax levied under multiple schedules and codes based on the type of business they conduct. For example, a convenience store that sells beer, wine, and groceries would have to pay \$15 for beer, \$15 for wine, plus a fee for gross sales calculated above. The sales of items covered in schedule "B" do not need to be included in the gross sales calculations for schedule "A" sales

Code	Description	Tax	Code	Description	Tax
23	Advertising - outdoor	\$35.00	11	Fortune tellers, Palmists, etc.	\$200.00
25	Automobile Service Station	\$12.50	6	Funeral Homes/Undertakers	\$50.00
27	Automobile Dealers	\$25.00	12	Hotels, motels, tourist homes	\$25.00
26	Auto Parts Suppliers	\$37.50	46	Ice Cream Vendors vehicle/cart	\$2.50
19	Barbershops/per operator	\$2.50	22	Laundries	\$50.00
19	Beauty Salons/per operator	\$2.50	24	Loan Agencies or Brokers	\$100.00
43	Bicycle Sales	\$25.00	28	Motorcycle Dealers	\$12.50
44	Bowling Alleys/per alley	\$10.00	2	Motion Picture Theaters/Indoor	\$200.00
36	Beer Sales/requires ABC permit	\$15.00	2	Motion Picture Theaters/Outdoor	\$100.00
36	Wine Sales/requires ABC permit	\$15.00	14	Music Machines/per machine	\$5.00
45	Campgrounds/Trailer parks	\$12.50	17	Oil Dealers	\$50.00
5	Collecting Agencies	\$50.00	7	Pawnbrokers	\$100.00
9	Contractors/Construction Co	\$10.00	8	Peddlers/Itinerant Merchant	\$25.00
51	Child Care Centers	\$50.00	30	Plumbers, Electricians, Heating	\$50.00
18	Dry Cleaning	\$50.00	48	Pool tables & Pinball Machines	\$25.00
15	Electronic Video Games/per machine	\$5.00	13	Restaurants & Cafes 4 seats or less	\$25.00
29	Employment Agencies	\$100.00	13	Restaurants & Cafes 5 seats or more	\$42.50
10	Elevators or Sprinkler Systems	\$100.00	32	Branch or Chain Stores	\$50.00
21	Firearm/other weapon dealers	\$50.00	50	Video Movies - Rental	\$25.00

Tax Schedule C: (rates regulated by Town Council)

Landscapers, Lawn Maintenance	\$75.00		
Rental Homes, Condos, Apartments	\$25.00	All Adult Entertainment Establishments	\$1,000.00

Tax Schedule D: (exempt from tax)

Accountant - Public	Bank	Dentist	Insurance Agent	Oculist
Alarm Systems	Chiroprapist	Engineer-Professional	Land Surveyor	Optician
Architect	Chiropractor	Film Manu/Distributor	Landscape Architect	Optometrist
Attorney - At- Law	Cooperative Association	Installment paper dealers	Mortician/Embalmer	Osteopath
Pest Control	Private Detective/Investigator	Vending and Weighing Machines		
Photographer	Surgeon	Wholesale Distributors of motor fuels		
Physician	Veterinarians	Office Machines, Home Appliances, Computer Hardware		
Real Estate Agent				