



DEPARTMENT OF PLANNING AND DEVELOPMENT | CODE SERVICES

SIGNS & LICENSE DIVISION

200 South President Street • P.O. Box 22708 • Jackson, MS 39225
Phone (601) 960-1148 • Fax (601) 960-1158

Enter your Business NAICS Code here

Blank lines for NAICS code entry

PRIVILEGE TAX LICENSE APPLICATION FORM

www.naics.com

Business Name, Business/ Location, (Owner), Phone Number, Email Address, Corporate Name, Mailing Address, Name of Partners (If Partnership)

Please Circle all that apply:

- Retail Store, Change of Address, Corporation, New Application, Cigarettes - \$5.00, Service, Business Name Change, Renewal, Pawnshop, Change of Ownership, Individual, Beer - \$16.00, Pool Hall - \$226.00, Dance Hall - \$226.00

Kind of Business (Please be specific), Business Hours: From: AM / PM To: AM / PM Days Open: Is this a seasonal business?, When did you begin operation of your business in the City of Jackson? Do you operate this business in your home? Yes No

WHOLESALE AND RETAIL STORES

1. If you are a wholesale dealing in the sale of goods, wares, and /or merchandise, you should see Schedule A on the reverse side to determine the amount of tax you owe and enter amount in line 1 Amount assessed inventory (to the nearest dollar) \$ 1.

ALL BUSINESSES OTHER THAN MANUFACTURERS AND WHOLESALE AND RETAIL STORES

2. All businesses other than manufacturers and wholesale and retail stores should see Schedule B on the reverse side to determine the amount of tax you owe and enter amount in line 2 2. Total number of full time employees for the past 12 months Note: The term "employees" mean full-time employees, with respect to a professional firm or clinic also includes all partners; however, such, term excludes seasonal employees. The term "full-time" means at least thirty (hours) per seven day week.

VENDING MACHINES

3. Do you have vending machines? If so, see Schedule D on the reverse side to determine the amount of tax you owe and enter amount in line 4. 3.

4. Add 1. through 4. TOTAL PRIVILEGE LICENSE FEE DUE 4.

\* THIS FORM MUST BE NOTARIZED.

I hereby certify that all information given on this application for the purpose of securing a Privilege License and determining the amount due is true and correct. Signature Date

Subscribed and sworn to before me, this the day of 20

SEAL

The city is required by law to collect taxes annually for a Privilege License on all businesses operating in the city. "The term business includes all activities or acts, personal, professional or corporate, engaged in or caused to be engaged in caused to be engaged in with the object of gain, profit, benefit or advantage, either direct or indirect, or following or engaging in any trade, calling or profession, and all things which occupy the time, attention and labor of individuals for the purpose of livelihood or profit." (Section 27-17-3 Mississippi Code of 1972)

**SCHEDULE A – INVENTORY ASSESSMENT TABLE**

**If you are a wholesale or retail store dealing in the sale of goods, wares, and/or merchandise:**

ASSESSED VALUE IS DETERMINED AS IT APPEARS ON THE PERSONAL PROPERTY ASSESSMENT ROLLS. IF YOU ARE A NEW BUSINESS, ADD ESTIMATED ASSESSED VALUE INVENTORY IN NO.1 FRONT PAGE OF APPLICATION (ESTIMATED ASSESSED VALUE WILL BE 15% OF ESTIMATED TRUE VALUE.)

Then, determine the amount of tax you owe by applying the assessed value of your inventory to schedule listed below.

<u>ASSESSED VALUE OF INVENTORY</u>	<u>PAY THIS AMOUNT</u>	<u>ASSESSED VALUE OF INVENTORY</u>	<u>PAY THIS AMOUNT</u>
\$0- \$7,000.....	\$20.00	\$90,001-\$100,000.....	\$380.00
\$7,001-\$10,000.....	\$25.00	\$100,001-\$125,000.....	\$440.00
\$10,001-\$12,000.....	\$32.50	\$125,001-\$150,000.....	\$560.00
\$12,001-\$15,000.....	\$40.00	\$150,001-\$175,000.....	\$680.00
\$15,001-\$20,000.....	\$50.00	\$175,001-\$200,000.....	\$800.00
\$20,001-\$25,000.....	\$62.50	\$200,001-\$225,000.....	\$920.00
\$25,001-\$30,000.....	\$75.00	\$225,001-\$250,000.....	\$1,040.00
\$30,001-\$40,000.....	\$92.50	\$250,001-\$300,000.....	\$1,200.00
\$40,001-\$50,000.....	\$150.00	\$300,001-\$350,000.....	\$1,360.00
\$50,001-\$60,000.....	\$200.00	\$350,001-\$400,000.....	\$1,520.00
\$60,001-\$70,000.....	\$250.00	\$400,001-\$450,000.....	\$1,680.00
\$70,001-\$80,000.....	\$300.00	\$450,001 -and over .....	\$1,840.00
\$80,001-\$90,000.....	\$340.00		

**SCHEDULE B – ALL BUSINESS**  
(Other than manufacturer & Wholesale/retail stores)

**SCHEDULE C - MANUFACTURER**

<u>CODE</u>	<u>EMPLOYEES</u>	<u>FEE</u>
27-17-009	0- 3	\$20.00
	4- 10	\$30.00
	Over 10	per employee \$3.00
		Not to exceed \$150.00
27-17-035	Auto Rental	(Class 1) \$15.00
		(Class 2) \$10.00
		(Class 3-7) \$5.00
27-17-299A	Pawn Broker	\$250.00
27-17-2998	Add'l tax, Deadly Weapons	\$250.00
27-17-392	Travel Agency	\$200.00
27-17-415	Weapons, Dealers in Deadly	\$100.00

<u>EMPLOYEES</u>	<u>FEE</u>
0- 3	\$20.00
4- 10	\$30.00
Over 10	\$80.00

**SCHEDULE D – VENDING MACHINES**

For each postage machine.....	\$2.00
For each cigarette machine .....	\$2.50
All other machines requiring the deposit of a coin of more than twenty cents (\$0.20) .....	each \$10.00
All other machines requiring the deposit of a coin of ten cents (\$0.10) and not more than twenty cents (\$0.20) .....	each \$7.50

**Please list each Vending Machine separately. (Attach additional sheet if needed).**

Vending Machine Owner \_\_\_\_\_ Type of Machine\* \_\_\_\_\_  
 Owner's Address \_\_\_\_\_  
 Responsible Party for Taxes \_\_\_\_\_ Item Cost\*\* \_\_\_\_\_  
 Vending Machine Owner \_\_\_\_\_ Type of Machine\* \_\_\_\_\_  
 Owner's Address \_\_\_\_\_  
 Responsible Party for Taxes \_\_\_\_\_ Item Cost\*\* \_\_\_\_\_  
 Vending Machine Owner \_\_\_\_\_ Type of Machine\* \_\_\_\_\_  
 Owner's Address \_\_\_\_\_  
 Responsible Party for Taxes \_\_\_\_\_ Item Cost\*\* \_\_\_\_\_

\* Type of Vending Machines -Air; Vacuum; Car Wash; Drinks (soft drinks, coffee, juice, etc.); Food (candy, chips, cookies, sandwiches, etc.); Gum Ball; Newspaper; Personal Items (shampoo, combs, brushes, soap, etc); Cigarettes; Laundry Products; Postage; and Coin Changers.

\*\* Item Cost -Cost of most expensive item in machine.

## BUSINESS/PRIVILEGE LICENSE REQUIREMENTS

Please read carefully and follow this check list, it will ensure timely processing of your application.

Application must be completely filled out and notarized.

### ***(Owner must sign the application)***

- You must submit a copy of your lease agreement for all businesses. ***(MUST BE NOTARIZED)***. If you own the property (building), proof of ownership must be submitted. Home based businesses are required to submit proof of residency. ***(NO EXCEPTIONS)***.
- Operation of a business six (6) months or more a regular Privilege License is required.
- Operation of a business six (6) months or less a Transient Vendor License is required.

### ***Zoning Department must approve the application (601) 960.2037***

- Once your application has been filled out you will proceed to the Zoning Department located on the 2<sup>nd</sup> floor room 204.

### ***Building Permit Division (601) 960.1160***

- If your business is located in a commercial building you may need permits from this Department. Please proceed to the 3<sup>rd</sup> floor for verification.

### ***Necessary inspections must be completed before the license is issued***

- If your business is located in a commercial building you will be required to have a fire inspection. ***(Fire Marshal's Office 601.960.2018)***
- All businesses that serve food are required to have a health inspection. Please contact the Health Department at ***(601) 576-7689*** to schedule your inspection. The Health Department is located at 350 W Woodrow Wilson Jackson, MS. **You must be issued a Food Permit by the Health Department, before your Privilege License is processed.**
- If your business serves and sells beer you will need a beer clearance. This is obtained from the Jackson Police Department Headquarters located at 327 W Pascagoula St. Jackson, MS. Please contact ***Robert West at (601.960.1375)***
- If your business serves cooked food or services vehicles, please contact ***Angel Ray at (601) 960.1087 to obtain a FOG Permit (FATS, OILS, GREASE).***

### ***Transient Vendor***

- If your business will be operating six (6) months or less you will need a Transient Vendor Permit.

### ***Home based Business***

- If your business is operated from home you must obtain a Home Occupation Permit from the Zoning Department. ***The fee for this permit is \$36.00.***
- Requirements for operating a Home Based Business can be obtained from the Zoning Department. ***(601) 960.2037.***

### ***Signage***

- If your business is located in a Zone that allows you signage, and you plan to erect a sign; you must first complete an application for a sign permit. This permit must be submitted and approved by this office before the sign is erected. Before the Sign permit is approved you must have completed the application process for obtaining a Privilege License. If the Sign is put up before a permit was applied for and approved the fee for the permit will double.

### ***Proper Fee Remittance***

- Most fees are determined by either, the number of full time employees (service oriented businesses) or the amount of inventory (retail businesses). You would only remit according to one schedule. See back of Privilege License application for list of fees.