

**Commercially Based Businesses Converted from Regressive to Proportional Gross Receipts Assessment**

**Business License Tax Rate Change Matrix**

<b>Business Activity Type</b>	<b>Current</b>	<b>Proposed</b>
Retail/Services/Administrative Headquarters (Including all Businesses for which no tax is specified elsewhere)	<p>\$1.27 per \$1,000 - up to \$253,000                      \$0.76 per \$1,000 - up to \$1,265,000                      \$0.51 per \$1,000 - up to \$2,530,000                      \$0.38 per \$1,000 - over \$2,530,000</p> <p>Initial Business Tax Due (Deposit) \$506</p> <p>Include all Businesses for which no tax is specified elsewhere                      For Nonresident Businesses Omit Basic Rate Tax</p>	<p>Single Gross Receipts Rate of \$0.65 per \$1,000                      Plus a Basic Rate Tax of \$60 for all In-City Businesses; For Nonresident Businesses Omit Basic Rate Tax                      Maximum Gross Receipts Cap of \$100,000</p> <p>Initial Business Tax Due (Deposit) \$200</p> <p>Include all Businesses for which no tax is specified elsewhere                      For Nonresident Businesses Omit Basic Rate Tax</p> <p>* (Propose Delay in Renewal Filing Period to April 30th to allow synchronization of regular &amp; deposit account renewals)</p>
Wholesale Sales/Manufacturing/Processing/Gas & Motor Fuels /Telephone Service and Public Utility Services	<p>\$0.76 per \$1,000 - up to \$253,000                      \$0.63 per \$1,000 - up to \$759,000                      \$0.51 per \$1,000 - up to \$1,518,000                      \$0.38 per \$1,000 - up to \$2,530,000                      \$0.25 per \$1,000 - over \$2,530,000</p> <p>Initial Business Tax Due (Deposit) \$506</p> <p>For Nonresident Businesses Omit Basic Rate Tax</p>	<p>Single Gross Receipts Rate of \$0.50 per \$1,000 - Plus a Basic Rate Tax of \$60; For Nonresident Businesses Omit Basic Rate Tax                      Maximum Gross Receipts Cap of \$100,000                      Include the following business activities:                      Wholesale Sales/Manufacturing/Processing, Telecommunications, Gas &amp; Oil Sales, and Utilities</p> <p>Initial Business Tax Due (Deposit) \$200</p> <p>For Nonresident Businesses Omit Basic Rate Tax</p>
Commercial Property Rentals	<p>\$1.27 per \$1,000 - up to \$253,000                      \$0.76 per \$1,000 - up to \$1,265,000                      \$0.51 per \$1,000 - up to \$2,530,000                      \$0.38 per \$1,000 - over \$2,530,000</p> <p>Initial Business Tax Due (Deposit) \$506</p>	<p>Single Gross Receipts Rate of \$0.65 per \$1,000                      Plus a Basic Rate Tax of \$60 for all initial properties (with a reduced Basic Rate Tax of \$10 for each additional separate Commercial Rental Property) after the First Property)                      Maximum Gross Receipts Cap of \$100,000</p> <p>Initial Business Tax Due (Deposit) \$200</p>
Utilities (Making Franchise Payments to City)  (Eliminate current tax exemption/exclusion for public utilities making franchise payments to the City)	<p>None (Exempt By Ordinance)</p>	<p>Single Gross Receipts Rate of \$0.50 per \$1,000                      Plus a Basic Rate Tax of \$60 - (Single City-wide License)                      Maximum Gross Receipts Cap of \$100,000                      Initial Business Tax Due (Deposit) \$200</p>

**Home Based Businesses - Converted from Regressive to Proportional Gross Receipts Assessment with Reduced Base Tax Rate and Below \$50K Gross Receipts Flat Rate Minimum**

Home Based Businesses/Home Occupation	<p>\$1.27 per \$1,000 - up to \$253,000                      \$0.76 per \$1,000 - up to \$1,265,000                      \$0.51 per \$1,000 - up to \$2,530,000                      \$0.38 per \$1,000 - over \$2,530,000</p> <p style="text-align: center;"><u>or</u></p> <p>\$203 Annually (Flat Rate)</p>	<p>Home based businesses are proposed to convert over to a Gross Receipts tax assessment method.                      Single Gross Receipts Rate of \$0.65 per \$1,000                      Plus a Basic Rate of \$15                      Maximum Tax Cap - \$100,000</p> <p style="text-align: center;"><u>or</u></p> <p>An alternative \$35 Flat Rate Tax Assessment - to be substituted in when declared gross receipts are below \$50,000</p>
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**Businesses Converted from Variable Flat Rate Assessment to Proportional Gross Receipts Assessment**

Ambulances	Per Ambulance Unit Tax \$253 (3 or More Maximum of \$759) Annually	Single Gross Receipts Rate of \$0.65 per \$1,000 Plus a Basic Rate Tax of \$60 for all In-City Businesses; For Nonresident Businesses Omit Basic Rate Tax Maximum Gross Receipts Cap of \$100,000 Initial Business Tax Due (Deposit) \$200
Buses, Limousines or Vehicles for Hire	Per Bus or Limousine Vehicle Unit Tax \$182 Annually Per Taxi Cabs \$55 Annually	Single Gross Receipts Rate of \$0.65 per \$1,000 Plus a Basic Rate Tax of \$60 for all In-City Businesses; For Nonresident Businesses Omit Basic Rate Tax Maximum Gross Receipts Cap of \$100,000 Initial Business Tax Due (Deposit) \$200
Professional Office (Physicians, Surgeons, Dentists, Engineers Attorneys, Architects, Accountants, Psychologists, Marriage/Family/Child Counselors, Surveyors, Veterinarians, etc.)	Per Unit Basic Office Tax (Includes Sole Practitioner, 1st Partner, or 1st Professional Shareholder) \$253 Annually Per Unit Additional Partners or Professional Shareholders (each) \$253 Annually Per Unit Professional Associate (each) \$127 Annually Number of Additional Non-Professional Staff (each) \$25 Annually	All Professional Businesses - Proposed Conversion to Gross Receipts  Single Gross Receipts Rate of \$0.65 per \$1,000 Plus a Basic Rate Tax of \$60 for all In-City Businesses; For Nonresident Businesses Omit Basic Rate Tax Maximum Gross Receipts Cap of \$100,000 Initial Business Tax Due (Deposit) \$200

**Businesses Converted from Fixed Flat Rate Assessment to Proportional Gross Receipts Assessment**

Pawnbroker	\$1,012 Annually	Single Gross Receipts Rate of \$0.65 per \$1,000 Plus a Basic Rate Tax of \$15 for all In-City Businesses; Maximum Gross Receipts Cap of \$100,000 Initial Business Tax Due (Deposit) \$200
In-Home Child Care	\$89 Annually	Single Gross Receipts Rate of \$0.65 per \$1,000 Plus a Basic Rate Tax of \$15 Maximum Gross Receipts Cap of \$100,000 Initial Business Tax Due (Deposit) \$200 <u>Note:</u> Exempt for family members taking care of their immediate or extended family's children. Deduction from home-based business gross receipts tax for immediate or extended family member children if also providing child care services to non-family member's children.

**Businesses Retained as Pure Variable Rate of Variable Flat Rate Assessment**

Catering Trucks, Produce or Fruit & Produce Trucks	Per Truck Unit Tax \$253 Annually	Per Truck Unit Tax \$250 Annually
Billboard Sign Faces(Less than 300 Square Feet)	Per Sign Unit Tax \$190 Annually	Per Sign Unit Tax \$190 Annually
Billboard Sign Faces (More than 300 Square Feet)	Per Sign Unit Tax \$253 Annually	Per Sign Unit Tax \$250 Annually
Delivery Vehicles (Fuel, Food, Goods, Laundry, Misc., Wares, Water)	Per Vehicle Unit Tax \$127 Annually	Per Vehicle Unit Tax \$120 Annually
Ice Cream Trucks	Per Truck Unit Tax \$253 Annually	Per Vehicle Unit Tax \$250 Annually
Shoeshine	Per Stand Unit Tax \$38 Annually	Per Stand Unit Tax \$35 Annually
Taxi Cabs	Per Cab Unit Tax \$55 Annually	Per Cab Unit Tax \$35 Annually
Tow Trucks	Per Truck Unit Tax \$127 Annually	Per Truck Unit Tax \$120 Annually

**Businesses Retained as Pure Variable Rate of Variable Flat Rate Assessment (Continued)**

Vending Machines (Requiring 10 Cents or More)	Per Machine \$51 Annually (\$0.10>)	First Machine \$25 Annually (\$1.00>) and \$13 Annually Per Additional Machine
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**Businesses Retained as Pure Flat Rate of Fixed Flat Rate Assessment**

Advertising Service (Bill Posting, Distributing Flyers/Samples)	\$253 Annually	\$250 Annually
Amusement Center (More than 10 Days), plus \$63 quarterly for each ride or vending stand in excess of 10)	\$633 Monthly, plus \$63 Quarterly for each ride or vending stand in excess of 10	\$500 Monthly, plus \$60 Quarterly for each ride or vending stand in excess of 10
Boxing, Wrestling or Sports Exhibition	\$127 Daily	\$100 Daily
Carnival or Circus (More than 4,000 Persons - 1st Day)	\$633 Daily	\$500 Daily
Carnival or Circus (More than 4,000 Persons - Each Additional Day)	\$380 Each Additional Day	\$300 Each Additional Day
Carnival or Circus (Less than 4,000 Persons - 1st Day)	\$253 Daily	\$200 Daily
Carnival or Circus (Less than 4,000 Persons - Each Additional Day)	\$127 Each Additional Day	\$100 Each Additional Day
Christmas Tree or Pumpkin Patch Lot	\$253 Monthly	\$8 Daily
Dance Hall (Per Dance)	\$63 Daily	\$35 Daily
Firework Stand	\$253 per Stand (Permitted Period)	\$250 per Stand (Permitted Period)
Gratuitous Licensee or Hobbyist (individuals engaged in part-time business or an income producing hobby grossing < \$3,036)	\$25 Annually	\$10 Annually (Increase Gratuitous licensee /Hobbyist gross receipts cap from \$3,036 to \$5,000 and index to CPI)
Independent Contractors per individual (Building Tradesmen, Gardner, Lawn Maintenance Worker, Janitor, Building Maintenance Worker, Real Estate Agent, Peddler, Solicitor, Insurance Solicitor, Massage Technicians, Transportation Network Drivers, Miscellaneous, etc.)	\$89 Annually	\$35 Annually
Itinerant Merchant	\$253 Quarterly	\$250 Quarterly
Push Cart Peddler	Per Cart Unit Tax Rate \$506	Per Cart Unit Tax Rate \$500
Residential Rentals (Includes Mobile Homes & Rooming House)	Basic Tax Rate \$63 Plus \$13 Per Unit Tax Rate	Basic Tax Rate \$63 Plus \$13 Per Unit Tax Rate
State Licensed Contractors	\$304 Annually (Class A or B)  \$278 Annually (Class C)	\$300 Annually (Class A or B)  \$275 Annually (Class C)
Theatrical Performance	\$127 Daily	\$120 Daily
Warehouse or Storage	\$253 Annually	\$250 Annually

Businesses To Be Deleted From Table of Rates		
Amusement Center (Less than 10 Days)	\$63 per Ride	DELETE
Bankruptcy, Close-Out, Fire or Wreck Sale	1st 30 Days are fee-Exempt if licensed for at least 1 year \$506 Monthly	DELETE
Dance Hall (Public)	\$506 Annually	DELETE
Dance Place (Public)	\$253 Annually	DELETE
Daycare or Nursery	\$89 Annually	DELETE
Vending Machines (Requiring 5 Cents or Less)	First Machine \$25 Annually (\$0.05<) and \$13 Annually Per Additional Machine	DELETE