

**SCHEDULES**

**§ 13-51: License tax schedules.**

**Schedule A -- Privilege License Taxes Based on Gross Receipts**

The amount of any Privilege License Taxes as set out in this Article shall be calculated using the scheduled as set out in this Article. The imposition of taxes based on the gross receipts basis does not prevent or prohibit the application of Schedules B and C as set out in this section.

- (a) All businesses, trades, professions, gaming devices or other undertakings, initiated for profit or gain, with the exception of manufacturers, shall be taxed at a rate of \$50.00 for the first \$3,000,000 in gross receipts. All receipts over \$3,000,000 will charge at a rate of \$.60 per \$1,000 or a fraction thereof. In no case will the annual minimum tax be less than \$50.00.
- (b) All manufacturers not included in subsection (a) of this section shall be taxed at a rate of \$50.00 for the first \$500,000 in gross receipts. Each additional \$1,000 shall be taxed at \$.60 per \$1,000 or a fraction thereof with a maximum tax of \$1,000.

**Schedule B -- Privilege License Taxes Limited under North Carolina General Statutes:**

Listed below are classifications of business activities governed within the North Carolina Revenue Laws, pursuant to G.S. 160A-211. Businesses conducting these activities are taxed under this schedule **in addition** to schedule A and schedule C, if applicable.

**( ) Advertising (outdoor)** ..... \$35.00  
 Every person who is engaged in the business of outdoor advertising by means of signboards, poster boards or printed bulletins or any other outdoor advertising devices erected upon grounds, walls or roofs of buildings, or other advertising. (Additional license will be required for painting, manufacturing, selling, etc.)  
**State law reference:** Formerly G.S. 105-86; (see G.S. 160A-211)

**( ) Auto service station and accessories** ..... \$12.50  
 Engaging in the business of servicing motor vehicles, trailers or semi-trailers, or engaged in retail selling of automotive accessories or delivering to the user or consumer parts, tires, tools, batteries, electrical equipment or supplies, motor fuels or lubricants, any or all of the above. Such license tax shall be paid for each place of business so operated or maintained.

**( ) Auto accessories at wholesale**  
 (a) Every person engaged in receiving, buying, selling, distributing, exchanging or delivering automotive accessories, parts, tires, tools, fuels, lubricants, batteries or other automotive equipment or supplies, any or all of the above at wholesale, for each place of business ..... \$37.50  
 (b) Plus, for each tank wagon or truck operated on public streets ..... \$25.00  
 (c) Every person engaged in the business of selling wholesale and having no place of business but selling to retail dealers by use of some form of vehicle ..... \$25.00

The term "wholesale" shall apply to those who receive, buy, sell, distribute, exchange or deliver to retail dealers, or sell otherwise to the consumer.

**( ) Amusements** ..... \$25.00  
 Every person engaged in giving, offering or managing any form of entertainment, dances or amusement not otherwise taxed, for which an admission is charged.

**( ) Barbers (each)** ..... \$2.50

**( ) Beauty parlors (each)** ..... \$2.50

**( ) Beer licenses, from May 1 to April 30, not prorated**  
 (a) On-premises ..... \$15.00  
 (b) Off-premises ..... \$5.00  
 (c) Wholesale beer ..... \$37.50  
 Chain stores applicable, per State Revenue Act.

**State law reference:** G.S. 105-113.77; G.S. 105-113.70

**( ) Bicycles, each dealer or agent selling bicycles and bicycle supplies** .....\$25.00  
**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)

- ( ) Bowling alleys**, whether used or not, each alley ..... \$10.00  
**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)
- ( ) Campgrounds, trailer parks, etc** ..... \$12.50  
Engaging and/or soliciting in any transient patronage, for profit, regardless of rental agreement.  
**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)
- ( ) Chain store**, each store over one ..... \$50.00  
Operating more than one mercantile establishment, in this state, with common ownership, and/or similarity in name &/ or have benefit, in whole or in part of group purchasing of merchandise. Exemptions to fee: Automotive dealers, auto supplies, bakery thrift stores, owned and operated by wholesale bakeries, selling solely their surplus.  
**State law reference:** Formerly G.S. 105-98; (see G.S. 160A-211)
- ( ) Check-Cashing** each location ..... \$100.00  
Engaging in cashing checks, drafts or money orders for a fee, service charge, etc as regulated under G.S. 53-275 et.seq.  
**State law reference:** G.S. 105-88;
- ( ) Circuses**, dog and pony shows, and like amusements, per day ..... \$25.00  
**State law references:** G.S. 105-37.1
- ( ) Collection or claim agencies** ..... \$50.00  
Every person engaged in the business of operating for profit a collection agency for collecting bills, notes, or to pay other indebtedness from one person in favor of another.  
**State law reference:** Formerly G.S. 105-45; (see G.S. 160A-211)
- ( ) Contractor** ..... \$10.00  
Any person, holding a NC General Contractors license, who executes a contract or superintends the construction of any building, street, bridge, wharf, dock, etc. or a part thereof. (If not state licensed see Schedule A)  
**State law reference:** Formerly G.S. 105-54; (see G.S. 160A-211)
- ( ) Dry Cleaners** ..... \$50.00  
Dry cleaning, pressing clubs, hat blockers and coin-operated dry cleaning machines. Exemption: Drop-off station(s) if main location in City is licensed.  
**State law reference:** Formerly G.S. 105-74; (see G.S. 160A-211)
- ( ) Electricians** ..... \$50.00  
Installing electrical equipment, fixtures and wiring in or upon the consumer's premises  
**State law reference:** Formerly G.S. 105-91; (see G.S. 160A-211)
- ( ) Elevators or sprinkler systems** ..... \$100.00  
A principal or branch office, in City, selling and/or installing elevators &/or sprinkler systems  
**State law reference:** Formerly G.S. 105-55; (see G.S. 160A-211)
- ( ) Employment agencies** ..... \$100.00  
Engaging in the business of securing employment for a person or persons and charging a fee, commission or other compensation, or soliciting, hiring or contracting with laborers, for employment out of state  
**State law reference:** Formerly G.S. 105-90; (see G.S. 160A-211)
- ( ) Firearms (rifles, handguns, etc.)**  
(a) Firearms sale &/or manufacturers, including, but not limited to, rifles, handguns, shotguns, etc ..... \$50.00  
(b) Dealers in bowie knives, dirks, daggers, leaded canes, iron or metallic knuckles or similar weapons .. \$200.00  
**State law reference:** Formerly G.S. 105-80; (see G.S. 160A-211)
- ( ) Games, for sports or play operated for profit (golf, putt-putt)** ..... \$25.00  
**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)
- ( ) Heating contractors:** Installing heating systems ..... \$50.00  
**State law reference:** Formerly G.S. 105-91; (see G.S. 160A-211)
- ( ) Hotels, motels**  
Every person engaged in the business of operating any hotel or motel, tourist court, tourist home or similar place advertising in any manner for transient patronage, or soliciting such business, in the City:  
For each room ..... \$1.00  
Minimum tax ..... \$25.00  
The tax provided for in this section shall apply whether the rental charges are made by patrons on a daily, weekly, biweekly or monthly basis. It is irrelevant as to any particular room whether a permanent guest occupies such room

**State law reference:** Formerly G.S. 105-61; (see G.S. 160A-211)

**Ice cream, at retail** ..... \$2.50  
Includes ice cream, frozen custards, sherbets, water ices and/or similar frozen products

**Itinerant Merchant** (cash or money order) ..... \$100.00  
An individual, other than an established retail merchant in county, who transports goods to a building, vacant lot, alley or other location and offers the goods for sale at retail, for less than six consecutive months.  
**State law references:** G.S. 66-250 et.seq, and former G.S. 105-53; (see G.S. 160A-211)

**Knives** (see  Firearms (b))

**Laundries, laundrettes, and similar type businesses** ..... \$50.00  
Each steam or electric laundry, including wet or damp wash laundry used to clean fabric, and each business supplying or renting clean linen or towels or wearing apparel  
**State law reference:** Formerly G.S. 105-85; (see G.S. 160A-211)

**Loan companies, personal** ..... \$100.00  
Persons advertising, negotiating, &/or lending money on personal securities, such as household and kitchen Articles, watches, jewelry, automobiles, etc., for repayment of such loans by installment payment or otherwise.  
**State law reference:** Formerly G.S. 105-88; (see G.S. 160A-211)

**Manicuring, each** ..... \$2.50

**Motion picture shows, indoor**, per screen ..... \$200.00  
Operation of a movie theater for compensation, including but not limited to per room used for screening movies.  
**Outdoor / Drive-In** ..... \$100.00  
**State law reference:** Formerly G.S. 105-37; (see G.S. 160A-211)

**Motorcycle dealers** ..... \$12.50  
Every person engaged in buying, selling, servicing, distributing or exchanging motorcycles, motorcycle supplies or equipment, for each place of business so operated  
**State law reference:** Formerly G.S. 105-89.1; (see G.S. 160A-211)

**Motor vehicle dealers**  
(a) Every person engaged in buying, selling or exchanging motor vehicles, trailers, semi-trailers, tires, tools, batteries, electrical equipment, fuels, lubricants or automotive equipment, for each place of business so operated at retail and/or wholesale ..... \$25.00  
(b) Seasonal, temporary, transient or itinerant nature, each location ..... \$300.00  
**State law reference:** Formerly G.S. 105-89c; (see G.S. 160A-211)

**Music box (juke box) each** ..... \$5.00  
License must be attached to machine before being placed in operation  
**State law reference:** Formerly G.S. 105-65; (see G.S. 160A-211)

**Oil dealers in lubricating** (see *Section 1*)  
For each tank, wagon or truck operated on the public streets ..... \$25.00

**Outdoor Advertising** (see Advertising, Outdoor)

**Pawnbrokers** ..... \$275.00  
Engaging in lending or advancing money or other items of value for a profit, and taking as a pledge for such loans, Articles of personal property to be forfeited if payment is not made within a definite time.  
**State law reference:** Formerly G.S. 105-50; (see G.S. 160A-211)

**Peddlers** – ..... \$25.00  
(a) Person who travels from place to place with inventory and offers for sale at retail the actual inventory, occupying no space for more than 30 minutes during any 24-hour period. Each peddler must comply with any restrictions of the City and state regulations.  
(b) Farmers selling their own produce must apply for grower's certification ..... Exempt  
**State law references:** G.S. 66-250 et.seq, and former G.S. 105-53; (see G.S. 160A-211)

**Piano and or organ**  
(a) Each dealer or agent ..... \$5.00  
(b) Repair or service ..... \$5.00  
**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)

**( ) Pinball machines, Slot machines**

Pinball machines and other amusement games and devices, per location ..... \$25.00  
No license tax shall be charged upon or issued for a slot machine illegal under the state law. (See § 13-42(g))

**( ) Plumbers** ..... \$50.00

Installing plumbing fixtures and performing plumbing work up to the connection with sewer or water mains

**State law reference:** Formerly G.S. 105-91; (see G.S. 160A-211)

**( ) Pool tables, pocket billiards, or bagatelle tables** (unless used solely for private amusement at no charge), per location ..... \$25.00

The above tax shall apply whether the pool tables are operated by slot or otherwise. (See § 13-42(g))

**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)

**( ) Radio and/or TV**

(a) Each dealer or agent ..... \$5.00

(b) Repair or service ..... \$5.00

**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)

**( ) Record players, tape recorders, cassette tapes, etc.**

(a) Each dealer or agent ..... \$5.00

(b) Service or repair ..... \$5.00

**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)

**( ) Restaurants**

(a) Seating capacity of four customers or fewer ..... \$25.00

(b) Seating capacity of five or more ..... \$42.50

**State law reference:** Formerly G.S. 105-62; (see G.S. 160A-211)

**( ) Service Stations** (see Auto Service Stations)

**( ) Shooting galleries** ..... \$25.00

Whether used or not a place for any other games or play with or without name (unless used for private amusement or exercise alone, without charge)

**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)

**( ) Sign erectors, sign hangers** (See Advertising, Outdoor)

**( ) Skating rinks/swimming pools** ..... \$25.00

(Unless used for private amusement or exercise alone, without charge)

**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)

**( ) Specialty markets (flea markets)** ..... \$200.00

Engaging in renting space, other than a permanent retail space, to others offering to sale at retail. Must comply with any restrictions of the City and state regulations.

**State law references:** G.S. 66-250 et.seq, and former G.S. 105-53; (see G.S. 160A-211)

**( ) Sundries (soft drinks, tobacco, and pre-wrapped sandwiches)** .....\$4.00

The sundries license shall be procured and tax paid on any one or more of the following business activities:

(a) Sale of pre-wrapped sandwiches, soft drinks and/or cigarettes in drugstores, service stations or any stands or places not licensed and taxed as a restaurant. (Does not include crackers or cookies, etc)

(b) Operating, maintaining or placing on location any of the following types of dispensers or machines:

(1) Dispensers of cigarettes or other tobacco products.

(2) Dispensers of soft drinks.

(3) Dispensers of food or other merchandise.

(4) Weighing machines.

(Not to exceed 4 machines of like kind.)

(c) Operating a soda fountain or soft drink stand.

(d) Retailing or jobbing cigarettes, cigars, chewing tobacco, snuff or any other tobacco product.

License for each location, regardless of the number of activities engaged in.

**State law reference:** Formerly G.S. 105-65.1 and G.S. 105-102.5; (see G.S. 160A-211)

**( ) Taxicabs** Must comply with any restrictions of the City and state regulations ..... \$15.00

**State law reference:** G.S. 20-97 et.seq.

- ( ) Undertakers** ..... \$50.00  
Engaging in burying the dead and/or the retail sale of coffins. \*\* (May be *subject to other applicable licenses*) \*\*  
**State law reference:** Formerly G.S. 105-46; (see G.S. 160A-211)
- ( ) Video games, each machine** ..... \$5.00  
Engaging in operating electronic video games when a coin or other item of value is deposited/taken for play, whether the machines are in his place of business or another location. Each electronic video game's serial number must be provided with the application. The license must be shown in a conspicuous place. (§ 13-42(g))  
**State law reference:** Formerly G.S. 105-66.1; (see G.S. 160A-211)
- ( ) Video sales and rentals** ..... \$25.00  
Selling or leasing video movies where no admission fee is charged. \*\* (May be *subject to other applicable licenses*) \*\*  
**State law reference:** Formerly G.S. 105-102.5; (see G.S. 160A-211)
- ( ) Wine license, from May 1 to April 30, not prorated:**
  - (a) On-premises ..... \$15.00
  - (b) Off-premises ..... \$10.00
  - (c) Wholesale wine ..... \$37.50
 Chain stores applicable, per State Revenue Act.  
**State law reference:** G.S. 105-113.77; G.S. 105-113.70

**Schedule C -- Privilege License Taxes Limited by City Ordinance**

Business categories in this schedule are specifically taxed. Businesses conducting these activities are taxed under this schedule in addition to schedule A and schedule B, if applicable.

- ( ) Catering trucks, each truck** ..... \$50.00  
Selling tobacco, soft drinks, wrapped sandwiches and prepared food from a truck; does not include sale of ice cream and must be approved by health department.
- ( ) Carnivals, per day** ..... \$25.00  
Engaging in temporarily providing riding devices for a fee other than an admission charge.
- ( ) Christmas trees** ..... \$50.00  
Dealers in Christmas trees and perishable Christmas decorations, not prorated, each lot
- ( ) Ice cream vendors, each vehicle** ..... \$75.00  
Anyone selling ice cream and/or flavored ice products at retail from a cart, truck, wagon or other type vehicle
- ( ) Miscellaneous**  
Every person engaged in business carried on or enjoyed within the corporate limits of the City shall apply for and pay a privilege license tax unless specifically exempted by a local, state or federal authority. In those cases where the privilege license tax amount cannot be determined by any other means, the Administrator shall determine the tax amount due using the following basis:
  - (a) 1 to 10 full- or part-time employees at any one time during the year ..... \$ 50.00
  - (b) 11 to 20 full- or part-time employees at any one time during the year ..... \$ 75.00
  - (c) 21 to 30 full- or part-time employees at any one time during the year ..... \$100.00
  - (d) 31 or more full- or part-time employees at any one time during the year ..... \$150.00

The tax is not subject to be prorated for a period of less than one year. The number of full- or part-time employees to be used in determining this tax shall be the maximum number of full- or part-time employees working out of this business location at any one time during the license year and shall include owners, management and persons compensated in any way, including commission for work done at or for this business location.

- ( ) Pushcarts (Each)** ..... \$50.00  
Anyone selling food items, other than ice cream, at retail on a cart, table or other mobile unit.
- ( ) Internet Access or Cyber/Internet Sweepstakes providers** (per location) ..... \$500.00  
(per machine) ..... 1,000.00

Any for-profit business having as a substantial part of its operation, whether as a principal or accessory use, the running of one or more games or processes, by use of electronic machines, including but not limited to, computers and gaming terminals, with any of the following characteristics:

(a) For payment, directly or indirectly, or as an intended addition to the purchase of a product, the customer receives one or more electronic sweepstakes, and without which item the customer would be unable to enter the sweepstakes; or

(b) For payment directly or indirectly, or as an intended addition to the purchase of a product, the customer can request a “no purchase necessary” free entry of one or more sweepstakes tickets or other items entitling the customer to enter a sweepstakes.

(This ordinance does not apply to any game or process prohibited by N.C.G.S. §§14-304 through 309 and does not include the North Carolina Education Lottery.)