

## OCCUPATIONAL LICENSE TAX

<b>Amusement/Entertainment/Recreation</b>		
Entertainment establishment or facility (museum and the like)		\$100
Theater		
0 – 500 seats		\$200
501-1000 seats		\$400
Over 1,000 seats		\$600
Drive-In		\$400
Sightseeing vehicles (trolley, train, etc.)		\$200 per vehicle
Recreational/exercise establishment (associated food/beverage facility licensed separately)		\$150
Special Events (fair, circus carnival, art show, etc.)		\$100
<b>Coin-Operated Machines</b>		
Accessible to public, non-laundry		\$10 per unit
Laundry		
Less than 25 machines		\$50
25 or more machines		\$100
<b>Financial Institutions (banks, savings and loans, finance companies, credit unions)</b>		\$100
<b>Food/Beverage Service</b>		
No seats (take out, deli, catering)		\$50
1 – 15 seats		\$50
16 – 50 seats		\$100
51 – 150		\$150
151 and over		\$200
<b>Gas Stations, including those offering repairs and other accessory uses</b>		
Each nozzle		\$20
Convenience store with pumps		
Less than 10 nozzles		\$300
11 – 20 nozzles		\$500
More than 20 nozzles		\$700
<b>Hospital</b>		
Human, per bed		\$5
Veterinary, per facility		\$50
<b>Insurance</b>		\$50
<b>Manufacturing/processing/publishing</b>		
Employing 1 – 3 people		\$50
4 – 8 people		\$100
9 – 20 people		\$150
21 to 50 people		\$200
Over 50 people		\$250
<b>Private Schools or child care</b>		
Less than 25 pupils		\$50
25 or more pupils		\$100
Individual schooling, including tutoring, piano, golf—not in multiple setting		\$50
<b>Rentals (food/beverage facilities to be licensed separately)</b>		
Motel/Hotel/Timeshare		\$5 per unit
Guesthouse/bed and breakfast		\$5 per unit (minimum \$50)
Campground or mobile home park or trailer camp		\$5 per space
Commercial parking lot		\$60
Motor driven vehicles (cars, motorcycles, trucks, etc.)		\$100
Storage units		

1 – 15 units	\$50
16 – 50 units	\$100
51 – 150 units	\$150
Over 150 units	\$200
<b>Retail, Mail order, wholesale, (gross square footage of entire structure area, including display area and storage, offices, rest rooms, etc.)</b>	
0 – 500 square feet	\$50
501 – 2000 square feet	\$75
2001 – 5000 square feet	\$100
5001 – 25,000 square feet	\$200
Predominantly outside display (nursery or tree farm, etc.)	\$50
Door to door solicitation	\$100
Based from home	\$50
Temporary/seasonal	\$100
<b>Services</b>	
Profession/General service provided licensed by the state—not listed below)	\$50
General service provider NOT licensed by the state	\$50
Contractors/sub contractors	\$75
Real Estate	
Each broker of record or firm	\$50
Each sales person or broker sales person	\$20
Funeral home, cemetery, or both	\$150
Barber, beauty, nail salons	
1 – 3 work stations	\$30
More than 3 work stations	\$10 each
<b>Transportation</b>	
Airlines	\$100
Vehicle, including taxicabs, bus service, ambulance	\$50 per vehicle
<b>Utility/Communications</b>	
Telephone, gas, cable TV, solid waste pickup	\$200
Radio stations, television stations	\$100