

Section 18-45A ARTICLE III. OCCUPATION TAXES AND REGULATORY FEES\*

**\*Editor's note--**Section I of an ordinance adopted December 27, 1995, deleted §§ 18-46--18-76 in their entirety and substituting therefor new §§ 18-46--18-78. Formerly, such sections pertained to similar provisions and derived from § 14-1--14-27, 29--31 of the 1958 Code; Ord. of 12-30-88(5), § I--XXVII, XXIX, XXX; Ord. of 12-28-89(2), § 1--27, 29, 30.

**State law reference--**Specific business and occupation taxes, O.C.G.A. § 48-13-1 et seq.

Section 18-46 Occupation tax required; occupation tax required for business dealings in the city.

For the year 1996 and succeeding years thereafter, each person engaged in any business, trade, profession or occupation in the city, whether with a location in Thomasville or in the case of an out-of-state business with no location in Georgia exerting substantial efforts within the state pursuant to O.C.G.A. § 48-13-7, shall pay an occupation tax for such business, trade, profession or occupation; which tax and any applicable receipt shall be displayed in a conspicuous place in the place of business, if the taxpayer has a permanent business location in Thomasville, Georgia. If the taxpayer has no permanent business location in Thomasville, Georgia, such business tax receipt shall be shown to the city marshal or this officer's deputies or to any police officer of such Thomasville, Georgia, upon request. (Ord. of 12-27-95(3), § I)

Section 18-47 Construction of terms; definitions.

(a) Wherever the term "City of Thomasville" is used herein, such term shall be construed to mean Thomasville, Georgia.

(b) As used in this article, the term:

*Administrative fee* means a component of an occupation tax which approximates the reasonable cost of handling and processing the occupation tax.

*Commercial class* of business means a business in those business categories that have a standard industrial classification (SIC) number in which the first two (2) digits are other than between twenty (20) and thirty-nine (39) inclusive.

*Dominant line* means the type of business, within a multiple-line business from which the greatest amount of income is derived.

*Employee* means an individual whose work is performed under the direction and supervision of the employer and whose employer withholds FICA, federal income tax, or state income tax from such individual's compensation or whose employer issues to such individual for purposes of documenting compensation a form I.R.S. W-2 but not a form I.R.S. 1099.

*Gross receipts* means the total revenue of the business or practitioner for the period, including without limitation to the following:

- (1) Total income without deduction for the cost of goods or expenses incurred;
- (2) Gain from trading in stocks, bonds, capital assets or instruments of indebtedness;
- (3) Proceeds from commissions on the sale of property, goods or services;
- (4) Proceeds from rent, interest, royalty or dividend income; and
- (5) Proceeds from fees for services rendered.

Gross receipts shall not include the following:

- (1) Sales, use or excise tax;
- (2) Sales returns, allowances and discounts;
- (3) Interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. 1563(a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. 1563(a)(2), or between or among wholly owned partnerships or wholly owned entities.

- (4) Payments made to a subcontractor or an independent agent; and
- (5) Governmental and foundation grants, charitable contributions, or the interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered by this article if such funds constitute eighty (80) percent or more of the organization's gross receipts; and
- (6) Proceeds from sales to customers outside the state.

*Industrial class* of business means a business in those business categories that have a standard industrial classification (SIC) number in which the first two (2) digits are from twenty (20) through thirty-nine (39) inclusive. This class shall also include those businesses with an office or location in the city which do not generate measurable gross receipts.

*Location or office* shall include any structure or vehicle where a business, profession or occupation is conducted, but shall not include a temporary work site which serves a single customer or project or a vehicle used for sales or delivery by a business or practitioner of a profession or occupation which has a location or office.

*Occupation tax* means a tax levied on persons, partnerships, corporations or other entities for engaging in an occupation, profession or business for revenue raising purposes.

*Person* wherever used in this article shall be held to include sole proprietors, corporations, partnerships, nonprofit or any other form of business organization, but specifically excludes charitable nonprofit organizations which utilize eighty (80) percent of their proceeds for charitable purposes.

*Practitioner of profession or occupation* is one who by state law requires state licensure regulating such profession or occupation, but shall not include a practitioner who is an employee of a business, if the business pays an occupation tax.

*Regulatory fee* means payments, whether designated as license fees or permit fees, which are required by as an exercise of police power and as a part of or as an aid to regulation of an occupation, profession, or business. The amount of the regulatory fee shall approximate the reasonable cost of the actual regulatory activity performed by the city.

(Ord. of 12-27-95(3), § I)

Section 18-48 Administrative and regulatory fee structure; occupation tax structure.

(a) A nonprorated, nonrefundable administrative fee of forty-five dollars (\$45.00) shall be required on all business and occupation tax accounts for the initial start-up, renewal, or reopening of those accounts.

(b) A regulatory fee will be imposed as provided under O.C.G.A. § 48-13-9 on those applicable businesses. The regulatory fee schedule for persons in occupations and professions is set forth in paragraph (c).

(c) The following businesses, occupations, professions or trades are hereby declared not subject to the schedules of taxation imposed by section 18-49, but shall pay a regulatory fee as indicated:

Alcoholic beverages licenses:

(1) Beer, retail (package or consumption on premises)	\$ 400.00
(2) Beer, retail (package and consumption on premises)	500.00
(3) Beer, wholesale	100.00
(4) Wine, retail (package or consumption on premises)	350.00
(5) Wine, retail (package and consumption on premises)	450.00
(6) Wine, wholesale	100.00
(7) Liquor, retail (consumption on premises)	2,000.00
(8) Liquor, retail (package)	4,000.00

Businesses paying for the privilege license fee for beer, wine and/or liquor shall apply for renewal of their licenses and pay the fee by December 31st of each year preceding the year for which the license is issued, or cease sales of alcoholic beverages. The gross volume of alcoholic beverage sales may be

deducted from the total gross of the business. Such businesses shall pay an additional occupation tax based on their dominant line of business other than alcoholic beverage sales.

Boxing and wrestling promoters	\$ 100.00
Burglar and fire alarm installers	150.00
Carnivals	500.00
Per occurrence or event which is limited to a one-time setup or display, for up to a maximum of fourteen (14) consecutive calendar days and for which occurrence or event is not intended to be removed, disassembled, or transported at the conclusion of the daily operating hours.	
Building and construction contractors	150.00
Maintenance and repair contractors	25.00
Cable television, plus percent of gross receipts as per special ordinance and contract	300.00
Gold and silver buyers	150.00
Escort services	200.00
Fortune teller, clairvoyant, palm reader	1,000.00
Handwriting analysts	200.00
Hypnotists	200.00
Massage parlors	200.00
Pawnbrokers	
(1) General	150.00
(2) Vehicle	2,500.00
Scrap metal processors	150.00
Tattoo artists	500.00
Taxicabs:	
(1) First four (4) cabs of one (1) owner, each, payable by January 31st, or cease operation as taxicabs	150.00
(2) Each additional cab of same owner, payable by January 31st as above	37.50

(Ord. of 12-27-95(3), § I; Ord. of 12-22-97(1), § I; Ord. of 12-0-03)  
 (18-48, Amended, 12/08/2003, reference to peddlers deleted)

Section 18-49 Occupation tax levied; restrictions.

(a) An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one (1) or more locations or offices in the corporate limits of the city and upon the applicable out-of-state businesses with no location or office in Georgia pursuant to O.C.G.A. § 48-13-7 based upon the following criteria, except that those special licenses enumerated in section 18-48 shall be taxed as specified in that section:

- (1) For the industrial class, the tax shall be levied on the number of employees of the business or practitioner as computed on a full-time position basis or full-time equivalent basis;
- (2) For the commercial class, the tax shall be levied on the gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, profession or occupation as measured by nationwide averages derived from statistics, classifications or other information published by the U.S. Office of Management and Budget, the Internal Revenue Service, or successor agencies of the United States.

(b) Occupation tax schedule:

- (1) For the industrial class, the occupation tax shall be levied according to the number of employees as shown in the following table:
 

a. Flat fee	\$ 150.00
b. First one hundred (100) employees, per employee	4.50
c. Second one hundred (100) employees, per employee	3.00

- d. Each additional employee over two hundred (200) 1.50
- e. Minimum occupation tax 375.00

The average annual number of employees shall be determined by counting the number of employees reported to the Employment Security Agency, State of Georgia, in the Employers Quarterly Wage Summary as being employed in the pay period of each month which included the twelfth day of such month, totaling such monthly figures and dividing by twelve (12). For the purposes of this computation, an employee who works forty (40) hours or more weekly shall be considered a full-time employee and the average weekly hours of employees who work less than forty (40) hours weekly shall be added and such sum shall be divided by forty (40) to produce full-time position equivalents. Adjustment for differences which occur in the current year shall be made in the calculations for the next year's occupation tax. Any new businesses as above shall estimate the average annual number for the first year.

- (2) For the commercial class, the occupation tax shall be levied according to the tax rate determined by profitability ratios in combination with gross receipts for each business, trade, profession or occupation shall be as follows and will be developed and updated from time to time by ordinance amendment:

<i>Profitability ratio/tax class</i>	<i>Tax rate on gross receipts</i>
Class 1	.41/1,000
Class 2	.55/1,000
Class 3	.68/1,000
Class 4	.82/1,000
Class 5	.95/1,000
Class 6	1.09/1,000

- (c) (1) The city shall not require the payment of more than one (1) occupation tax for each location that a business or practitioner shall have nor shall the city require that a business pay occupation tax for more than one hundred (100) percent of the gross receipts.
- (2) No occupation tax will be required on receipts on which such tax has been levied in other localities or states provided those receipts were levied in full compliance with O.C.G.A. §§ 48-13-7 and 48-13-14.
- (3) An occupation tax shall be required from real estate brokers, agents or companies whose offices are located outside the city and who sell property inside the corporate limits of the city, which tax shall be based upon gross receipts derived from transactions with respect to property located within the corporate limits of the city.
- (4) An occupation tax shall not be levied in any other manner except as described in this section.
- (5) Occupation taxes are limited to the gross receipts earned in the taxing jurisdiction or in the state.
- (6) Out-of-state businesses with no location in Georgia shall be assessed occupation taxes based on the gross receipts of the business as defined in O.C.G.A. § 14-13-7 (see section 18-47 of this article) which are reasonably attributed to sales or services in the state.

(Ord. of 12-27-95(3), § I)

**Section 18-50 Paying occupation tax of business with no location in Georgia.**

An occupation tax is hereby imposed on those businesses and practitioners of professions with no location or office in the state if the business' largest dollar volume of business in the state is in the city and the business or practitioner has one (1) or more employees or agents who exert substantial efforts within this jurisdiction for the purpose of soliciting business or serving customers or clients.

(Ord. of 12-27-95(3), § I)

**Section 18-51 Dominant line of business to be identified on tax return.**

The occupation tax return of each business operated in the city shall identify the dominant line of

business that the business conducts.  
(Ord. of 12-27-95(3), § I)

Section 18-52 Number of businesses considered to be operating in the city.

Where a person conducts business at more than one (1) fixed location, each location or place shall be considered a separate business for the purpose of occupation tax.  
(Ord. of 12-27-95(3), § I)

Section 18-53 Professionals as classified in O.C.G.A. § 48-13-9(c), paragraphs (1) through (18).

(a) Each individual practitioner or each firm of more than one (1) practitioner of law, medicine, osteopathy, chiropractic, podiatry, dentistry, optometry, psychology, veterinary medicine, landscape architecture, land surveying, physiotherapy, public accounting, embalming, funeral directing, civil, mechanical, hydraulic or electrical engineering, architecture, marriage and family therapy, social work or professional counseling, who shall maintain the principal office in the city shall pay the sum of four hundred dollars (\$400.00) per year for each professional; provided, however, that any person engaging in the aforesaid professions may elect to be covered under schedule B of the gross receipts schedule as set forth in section 18-49, but no such levy shall exceed the sum of four hundred dollars (\$400.00) per year for each professional or shall be assessed upon or collected from any practitioner whose office is maintained by and who is employed in practice exclusively by the United States, the state, a municipality or county of the state or instrumentalities of the United States, the state or a municipality or county of the state.

(b) Persons not engaged in private practice but working full time for a single employer shall not be deemed to practice a profession, trade or calling within the meaning of this article. (Ord. of 12-27-95(3), § I)

Section 18-54 Purpose and scope of tax.

The occupation tax levied herein is for revenue purposes only and is not for regulatory purposes, nor is the payment of the tax made a condition precedent to the practice of any such profession, trade or calling. The occupation tax only applies to those businesses and professions which are covered by the provisions of O.C.G.A. §§ 48-13-5 to 48-13-26. All other applicable businesses and occupations are taxed by the local government pursuant to the pertinent general and/or local law and ordinance.  
(Ord. of 12-27-95(3), § I)

Section 18-55 When tax due and payable; effect of transacting business when tax delinquent; occupation tax transferable; refunds.

(a) Each such occupation tax shall be for the calendar year 1996 and succeeding calendar years thereafter unless otherwise specifically provided. Such occupation tax shall be payable on January 1 of each year and shall, if not paid by April 15 of each year, be subject to penalties for delinquency as prescribed in this article. On any new profession, trade or calling begun in Thomasville in 1996 or succeeding years thereafter, the application and tax shall be delinquent if not filed immediately upon beginning business and a ten (10) percent penalty imposed. The tax herein provided for shall be issued by the city clerk and if any person, firm or corporation whose duty it is to file the application and pay the occupation tax shall, after such occupation tax becomes delinquent, transact or offer to transact in Thomasville any of the kind of profession, trade or calling subject to this article without first having filed the application and paid such tax, such offender shall, upon conviction by the municipal court judge, be

punished by a fine not to exceed seven hundred fifty dollars (\$750.00) or imprisonment not to exceed thirty (30) days, provided, however, that the city clerk, when in his judgment circumstances seem to warrant, may grant an extension of time, in no case exceeding ninety (90) days, within which time to file application and pay the occupation tax. No penalty rate will be charged on any tax on which an extension of time has been granted.

(b) In addition to the above remedies, the marshal may proceed to collect in the same manner as provided by law for tax executions.

(c) Occupation tax may be transferred to a new owner of an existing business if written notice is provided by the existing owner(s). If the existing owner(s) elects to transfer the occupation tax certificate to the new owner, then the new owner shall only be subject to the administrative fee.

(d) If a business ceases operation within a year for which an occupation tax has been paid, the paid fee may be refundable in proportion to the number of months remaining in the year, but there shall be in any calculation made the sum of the administrative fee deducted from such calculated refund. Transaction of business during any month or portion thereof, for the purpose of this section, shall be deemed to have continued business for the entire month. Such refund must be applied for within sixty (60) days of the discontinuance of the business or corporation.

(Ord. of 12-27-95(3), § I)

Section 18-56 Allocation of gross receipts of business with multiple intra- or interstate locations.

For those businesses that have multiple locations inside and outside of the Thomasville where the gross receipts can be allocated to each location, the gross receipts used to determine the occupation tax assessed will be those gross receipts attributed to each Thomasville location. Where the dollar amount of gross receipts attributed locally cannot be determined in those businesses with multiple locations, the total gross receipts will be divided by the total number of locations in Thomasville and elsewhere and allotted to those locations. Upon request, the business or practitioner with a location or office situated in more than one (1) jurisdiction shall provide to the Thomasville the following:

- (1) Financial information necessary to allocate the gross receipts of the business or practitioner; and
- (2) Information relating to the allocation of the business' or practitioner's gross receipts by other local governments.

Where the business has locations outside of Thomasville and taxation is levied for a criteria other than gross receipts in the other local governments, the city shall not assess more than the allotted share of gross receipts for the local operation.

For the industrial class, only the employees who work in the city will be counted for taxing purposes.

(Ord. of 12-27-95(3), § I)

Section 18-57 Exemption on grounds that business is operated for charitable purpose.

No business on which an occupation tax is levied by this article shall be exempt from such tax on the ground that such business is operated for a charitable purpose, unless eighty (80) percent or more of the entire proceeds from such business are devoted to such purpose.

(Ord. of 12-27-95(3), § I)

Section 18-58 Liability of officers and agents; failure to file occupation tax return.

All persons subject to the occupation tax levy pursuant to this article shall be required to file the necessary occupation tax return and pay any applicable occupation tax for such business as described in this article, and in default thereof the officer or agent soliciting for or representing such persons shall be subject to the same penalty as other persons who fail to file such return and pay such tax. Every person

commencing business in Thomasville after January 1 of each year shall likewise file the return and pay the tax herein provided for before commencing same; and any person transacting, or offering to transact in of the kinds of business, trade, profession or occupation without first having filed such return and paid such tax, shall be subject to penalties provided thereof.

(Ord. of 12-27-95(3), § I)

#### Section 18-59 City clerk; subpoena and arrest powers.

The city clerk's office and its duly designated officers and inspectors or its successors shall be classified as deputy marshal-business inspectors with full subpoena and arrest powers in conjunction with any violation pertaining to the occupation tax ordinance for 1995 and succeeding years.

(Ord. of 12-27-95(3), § I)

#### Section 18-60 Businesses not covered by this article.

The following businesses are not covered by the provisions of this article but may be assessed an occupation tax or other type of tax pursuant to the provisions of other general laws of the state or by local law:

- (1) Those businesses regulated by the state public service commission;
- (2) Those electrical service businesses under O.C.G.A. Title 46, Chapter 3.
- (3) Any farm operation for the production from or on the land of agricultural products, but not including agribusinesses.
- (4) Cooperative marketing associations governed by O.C.G.A. § 2-10-105.
- (5) Insurance companies governed by O.C.G.A. § 33-8-8 et seq.
- (6) Motor common carriers governed by O.C.G.A. § 46-7-15.
- (7) Those businesses governed by O.C.G.A. § 48-5-355. (Businesses that purchase carload lots of guano, meats, meal, flour, bran, cottonseed or cottonseed meal and hulls.)
- (8) Agricultural products and livestock raised in the state governed by O.C.G.A. § 48-5-356.
- (9) Depository financial institutions governed by O.C.G.A. § 48-6-93.
- (10) Facilities operated by a charitable trust governed by O.C.G.A. § 48-13-55.

(Ord. of 12-27-95(3), § I)

Section 18-61 Occupation tax inapplicable where prohibited by law or provided for pursuant to other existing law.

An occupation tax shall not apply to the gross receipts of any part of a business where such levy is prohibited or exempted by the laws of the state or of the United States.

(Ord. of 12-27-95(3), § I)

Section 18-62 Occupation taxes levied on business to be transacted during current calendar year; filing of returns showing gross receipts during preceding calendar year.

(a) All occupation taxes levied under this article are levied on the amount of business to be transacted during the current calendar year. However, for the convenience of both the city and the taxpayer, each business subject to the occupation tax levied in section 18-49 hereof shall, on or before the dates hereinafter set forth, file with the city clerk the return hereinafter specifically provided for, showing the gross receipts of that business during the preceding calendar year. This return shall be used as the basis for making estimated payments on the occupation tax for the current calendar year. The actual and final amount of tax levied for business transacted in the current calendar year shall be paid in accordance with

a final return to be made after the end of the year, in accordance with the procedure set forth here.

(b) The owner, proprietor, manager, or secretary officer of the business subject to such occupation tax of the current calendar year shall, at the end of the preceding year, and on or before April 15th of the current calendar year file with the city clerk, on a form furnished by such officer, a signed return setting forth the amount of gross receipts of such business for the entire preceding calendar year. This return will be used to determine the final tax for the calendar year just completed and as an estimate of the gross receipts and occupation tax for the current year.

(c) Where the business subject to the occupation tax for the calendar year has been conducted for only a part of the preceding year, the amount of gross receipts for such part shall be reported in such return. Such return shall also show a figure putting the receipts for such part of a year on an annual basis with the part-year receipts bearing the same ratio to the whole-year gross receipts as the part-year bears to the whole year. Such figure shall be used as the estimate of the gross receipts of the business for the current calendar year in establishing the business liability.

(Ord. of 12-27-95(3), § I)

Section 18-63 Filing of return showing actual gross receipts during calendar year; procedure where taxes overpaid or underpaid.

(a) On or before April 15th of each year, the owner, proprietor, manager or executive officer of the business liable for such occupation tax levied for the year shall file with the city clerk, on a form furnished by the city clerks office, a signed return setting forth the actual amount of the gross receipts of such business during the preceding calendar year.

(b) If the amount of the occupation tax for the preceding year based on the return provided for in this section and on the rate of such tax provided for in this section and on the rate of such tax provided for in this article, is less than the amount of occupation tax theretofore paid by such business based on the estimate filed pursuant to section 18-62 hereof, the difference in such amount shall be due and payable by the taxpayer to the city on April 15th of the current year and delinquent if not paid on or before such date.

(c) If the amount of the occupation tax for the preceding year based on the return provided for in this section and on the rate of such tax provided for in this article, exceeds the amount of occupation tax therefore paid by such business based on the estimate filed pursuant to section 18-62 hereof, the difference in such amount shall be refundable by the city to the taxpayer; or, if such business continues to be conducted in such Thomasville, Georgia, during the current year, such difference in amount may be credited by the city on the amount of occupation tax to be paid to the city by such business for the current year. This election is to be taken by the city.

(Ord. of 12-27-95(3), § I)

Section 18-64 When occupation tax due and payable.

The amount of occupation tax shall be payable to the city, at the office of the city clerk an January 1 each year and delinquent if not paid on or before April 15 each year.

(Ord. of 12-27-95(3), § I)

Section 18-65 Reserved.

Section 18-66 More than one place of business.

Where a business is operated at more than one (1) place or where the business included more than one (1) line, such business will pay an occupation tax in accordance with the prevailing tax method and tax

rate for the dominant line at each location.  
(Ord. of 12-27-95(3), § I)

#### Section 18-67 Returns confidential.

Except in the case of judicial proceedings or other proceedings necessary to collect the occupation tax hereby levied, it shall be unlawful for any officer, employee, agent or clerk of the city, or any other person to divulge or make known in any manner the amount of gross receipts or any particulars set forth or disclosed in any occupation tax return required under this article. All contents of such return shall be confidential and open only to the officials, employees, agents or clerks of the city using such returns for the purpose of this occupation tax levy and the collection of the tax. Independent auditors or bookkeepers employed by the city shall be classed as employees. Nothing herein shall be construed to prohibit the publication by city officials of statistics, so classified as to prevent the identification of particular reports or returns and items thereof; or the inspection of the records by duly qualified employees of the tax departments of the state, the United States and other local governments.  
(Ord. of 12-27-95(3), § I)

#### Section 18-68 Inspections of books and records.

In any case, the city clerk of the city, through its officers, agents, employees or representatives, may inspect the books of the business for which the returns are made. The city clerk shall have the right to inspect the books or records for the business of which the return was made in Thomasville, Georgia, and upon demand of the city clerk such books or records shall be submitted for inspection by a representative of the city within thirty (30) days. Failure of submission of such books or records within thirty (30) days shall be grounds for revocation of the tax certificate currently existing to do business in the city. Adequate records shall be kept in Thomasville, Georgia, for examination by the city clerk at the officer's discretion. If, after examination of the books or records, it is determined that a deficiency occurs as a result of underreporting, a penalty of ten (10) percent of the deficiency and an additional one (1) percent of the deficiency for each month or fraction thereof that the deficiency was due an unpaid shall be assessed.  
(Ord. of 12-27-95(3), § I)

#### Section 18-69 Delinquent penalty.

Any person required by this article to pay an occupation tax to engage in any trade, business or profession within the corporate limits of the city who shall fail to make application therefor within the time limits prescribed or fail to pay the tax when due shall be subject to and required to pay a penalty often (10) percent of the tax due plus interest, from date of fi.fa., at a rate of twelve (12) percent per annum, provided that the city clerk, when in his judgment circumstances seem to warrant may grant an extension of time, in no case exceeding ninety (90) days, within which time to file application and pay the occupation tax. No penalty rate will be charged on any license on which an extension of time has been granted.  
(Ord. of 12-27-95(3), § I)

#### Section 18-70 Penalty for failure to register.

Any person, for himself or as an officer of a firm or corporation, exercising or carrying on any trade, business or profession or operating any establishment for which a regulatory fee or occupation tax is required by this article without first having registered as provided in this article shall be liable to a fine not exceeding seven hundred fifty dollars (\$750.00), or to imprisonment for not more than thirty (30)

days.  
(Ord. of 12-27-95(3), § I)

Section 18-71 Execution for delinquent occupation tax.

In addition to other remedies herein provided for the collection of the occupation tax herein levied, upon any tax becoming delinquent and remaining unpaid, a ten (10) percent penalty as provided by this article shall be levied and the city clerk, shall issue execution for the correct amount of such tax plus applicable penalties against the persons, partnership or corporation liable for such tax which such execution shall bear interest at the rate of twelve (12) percent per annum from the date when such tax becomes delinquent, and the lien shall cover the property in the city of the person, partnership or corporation liable for such tax, all as provided by the ordinances and charter of such city and the laws of the state. The execution of such occupation tax may become filed on and date from the time when such tax becomes delinquent. The execution shall be levied by the marshal of such city upon the property of defendant located in such jurisdiction, and sufficient property shall be advertised and sold to pay the amount of such execution, with interest and costs. All other proceedings in relation thereto shall be had as is provided by ordinance and charter of such city and the laws of the state, and the defendant in such execution shall have rights of defense, by affidavit of illegality and otherwise, which are provided by the applicable laws in regard to tax executions. When a nulla bona entry has been entered by proper authority upon an execution issued by the city clerk against any person defaulting on the occupation tax, the person against whom the entry was made shall not be allowed or entitled to have or collect any fees or charges whatsoever for services rendered after the entry of nulla bona. If at any time after the entry of nulla bona has been made, the person against whom the execution issues pays the tax in full together with all interest, penalties and costs accrued on the tax, the person may collect any fees and charges due him or her as though he or she had never defaulted in the payment of the taxes.

(Ord. of 12-27-95(3), § I)

Section 18-72 Amendment, repeal of provision.

This article shall be subject to amendment or repeal, in whole or in part, at any time, and no such amendment or repeal shall be construed to deny the right of the council to assess and collect any of the taxes or other charges prescribed. Such amendment may increase or lower the amounts and tax rates of any occupation and may change the classification thereof. The payment of any occupation tax provided for shall not be construed as prohibiting the levy or collecting by the jurisdiction of additional occupation taxes upon the same person, property or business.

(Ord. of 12-27-95(3), § I)

Section 18-73 Applications of provisions to prior ordinance.

This article does not repeal or affect the force of any part of any ordinance heretofore passed where taxes levied under such prior ordinance has not been paid in full. So much and such parts of ordinances heretofore and hereinafter passed as provided for the issuing and enforcing of execution for any tax or assessment required by such ordinances, or that imposed fines or penalties for the nonpayment of such tax, or failure to pay regulatory fees provided for in such ordinance or ordinances, or failure to comply with any other provisions hereof, shall continue and remain in force until such tax, regulatory fee or assessment shall be fully paid. (Ord. of 12-27-95(3), § I)

Section 18-74 Enforcement of provisions.

It is hereby made the duty of the city clerk to see that the provisions of this article relating to occupation taxes are observed; and to summon all violators of the same to appear before the court. It is hereby made the further duty of the city clerk and his assistants to inspect all tax certificates issued by the city, as often as in their judgment it may seem necessary to determine whether the certificate held is the proper one for the business sought to be transacted thereunder.  
(Ord. of 12-27-95(3), § I)

Section 18-75 Public hearing requirements.

(a) The council shall conduct at least one (1) public hearing before adopting any ordinance or resolution regarding the occupation tax.

(b) In any year when revenue from occupation taxes is greater than the revenue from occupation taxes for the preceding year, the council shall hold at least one (1) public hearing as a part of the process of determining how to use the additional revenue.  
(Ord. of 12-27-95(3), § I)

Section 18-76 Option to establish exemption or reduction in occupation tax.

The council hereby provides for a reduction in occupation tax to those businesses with a standard industrial classification number from 20 through 39 inclusive and for businesses which have no measurable gross receipts said reduction provided as an adjustment for fluctuations in the number of employees, increases or decreases in the number of employees or temporary employees. This reduction is provided as part of a plan for economic development or attracting or encouraging selected types of businesses or practitioners of selected occupations or professions. Such exemptions or reductions in occupation tax shall not be arbitrary or capricious.  
(Ord. of 12-27-95(3), § I)

Section 18-77 Schedule A, business classification schedule.

The following schedule indicates the standard industrial classification number for each trade or business listed, together with the corresponding profitability classification assigned in accordance with the statistics of income referred to in section 18-49.

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
	<b>A</b>	
5044	Accounting machines--wholesale	1
8721	Accounting service	4
7349	Acoustical tile cleaning service	3
1742	Acoustical work--contractors	4
8999	Actuaries, consulting	4
8049	Acupuncturists, except M.D.; offices of	2
7331	Addressing service	3
6411	Adjustment services, insurance	5
8742	Administrative management consultants	4
8741	Administrative management services	4
8322	Adoption services	2
7311	Advertising agencies	3
7311	Advertising consultants (agencies)	3
7312	Advertising service, outdoor	3

5199	Advertising specialties--wholesale	1
7331	Advertising, direct mail	3
7991	Aerobic dance and exercise classes	5
6531	Agents, real estate	5
5531	Air-conditioning equipment, automobile; sale and installation--retail	1
7539	Air-conditioner repair, automotive	2
7623	Air-conditioner repair, self-contained units; except automotive	3
5075	Air-conditioning equipment, except room units--wholesale	1
5722	Air-conditioning room units, self-contained--retail	1
5064	Air-conditioning room units, self-contained--wholesale	1
4961	Air-conditioning supply services	5
1711	Air-conditioning, with or without sheet metal work--contractors	2
5571	All-terrain vehicles--retail	1
7219	Alteration and garment repair	3
4119	Ambulance service, road	1
5941	Ammunition--retail	1
7996	Amusement centers and parks (not fairs, circuses, or carnivals)	5
7993	Amusement device parlors, coin-operated	5
7641	Antique furniture repair and restoration	3

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
5932	Antique furniture--retail	1
5932	Antique stores--retail	1
1522	Apartment building construction--general contractors	1
5611	Apparel accessory stores, men's and boys--retail	2
5632	Apparel accessory stores, women's--retail	2
7359	Appliance rental and leasing	3
7629	Appliance repair, electrical	3
7993	Arcades, amusement	5
7694	Armature rewinding	3
7335	Art and illustration, commercial	3
5999	Art dealers--retail	1
8249	Art schools, commercial	3
8299	Art schools, except commercial	3
7336	Artists, commercial	3
1611	Asphalt paving; roads; public sidewalks and streets--contractors	2
3531	Asphalt plants, including travel-mix type--mfg	5
1771	Asphalting of private driveways and private parking areas--contractors	2
5941	Athletic goods--retail	1
5661	Athletic shoe stores--retail	2
7537	Automatic transmission repair, automotive	2
5531	Automobile accessory dealers--retail	1
5511	Automobile agencies (dealers)--retail	1
5531	Automobile air-conditioning equipment, sale and installation--retail	1
5531	Automobile battery dealers--retail	1
5015	Automobile engines, used--wholesale or retail	1
6159	Automobile finance leasing	6
7515	Automobile leasing, except finance leasing; without drivers	2

5531	Automobile parts dealers--retail	1
5015	Automobile parts, used--wholesale or retail	1
7514	Automobile rental, without drivers	2
5541	Automobile service stations--retail	1
5531	Automobile tire dealers--retail	1
5511	Automobiles, new and used--retail	1
5521	Automobile, used cars only--retail	1
7532	Automotive body shops	2
7539	Automotive electrical service (battery and ignition repair)	2
7536	Automotive glass replacement and repair service	2
7533	Automotive mufflers, sale and installation	2
7532	Automotive paint shops	2
5013	Automotive parts, new--wholesale	1
7622	Automotive radio repair shops	3
7538	Automotive repair shops, general	2
7539	Automotive starter and generator repair	2
5013	Automotive supplies--wholesale	1

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
7549	Automotive towing service	2
7532	Automotive upholstery and trim shops	2
7542	Automotive washing and polishing	2

**B**

5941	Bait and tackle snaps retail	1
5461	Bakeries--retail	1
5947	Balloon shops--retail	1
7231	Barber and beauty shops, combined	3
7241	Barber shops	3
7299	Baths, turkish	3
5013	Batteries, automotive--wholesaler	1
5531	Battery dealers, automobile--retail	1
7539	Battery service, automotive	2
5085	Bearings--wholesale	1
5087	Beauty parlor equipment and supplies--wholesale	1
7231	Beauty shops or salons	3
5719	Bedding (sheets, blankets, spreads, and pillows retail	1
5712	Beds and springs--retail	1
4812	Beeper (radio pager) communications services	5
2499	Bentwood (steam bent) products, except furniture--mfg	2
5941	Bicycle and bicycle parts dealers, except motorized--retail	1
7999	Bicycle rental	5
7699	Bicycle repair shops	3
7312	Billboard advertising	3
7999	Billiard parlors	5
7699	Blacksmith shops	3
1771	Blacktop work; private driveways and private parking areas--contractors	2
8071	Blood analysis laboratories	2
5551	Boat dealers--retail	1
7532	Body shops (automotive)	2

1711	Boiler erection and installation--contractors	2
6211	Bond dealers and brokers	5
7389	Bondspersons	3
5942	Bookstores selling new books and magazines--retail	1
5932	Bookstores, secondhand--retail	1
8721	Bookkeeping and billing service	4
5984	Bottled gas--retail	1
7933	Bowling centers	5
7539	Brake repairing, automotive	2
7692	Brazing (welding)	3
1741	Bricklaying--contractors	2
5621	Bridal shops, except custom--retail	2
4832	Broadcasting stations, radio	5
4833	Broadcasting stations, television	5

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
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6531	Brokers of manufactured homes, on site	5
5812	Buffets (eating places)	2
5251	Builders' hardware--retail	1
1541	Building alterations, industrial and warehouse--general (contractors)	1
1542	Building alterations, nonresidential; except industrial and warehouses--general contractors	1
1522	Building alterations, residential; except single--family--general contractors	1
1521	Building alterations, single-family--general contractors	1
7349	Building cleaning service, interior	3
1541	Building construction, industrial and warehouse--general contractors	1
1542	Building construction, nonresidential; except industrial and warehouse--general contractors	1
1521	Building construction, single-family--general contractors	1
5211	Building materials dealers--retail	1
1541	Building repairs, industrial--general contractors	1
1542	Building repairs, nonresidential--general contractors	1
1522	Building repairs, residential; except single-family--general contractors	1
1521	Building repairs, single-family--general contractors	1
5211	Buildings, prefabricated--retail	1
1731	Burglar alarm installation--contractors	2
7382	Burglar alarm monitoring and maintenance	3
5112	Business forms--wholesale	1
8741	Business management services	4
5984	Butane gas, bottled--retail	1

**C**

5712	Cabinet work on a custom basis to individual order--retail	1
5812	Cafes	2
5812	Cafeterias	2
7374	Calculating service, computer	3
7699	Camera repair shops	3

5946	Camera shops, photographic--retail	1
5731	Camera stores, video--retail	1
5441	Candy stores--retail	1
5145	Candy--wholesale	1
7539	Carburetor repair	2
1751	Carpentry work--contractors	2
7217	Carpet and furniture cleaning on location	3
1752	Carpet laying or removal service--contractors	2
5713	Carpet stores--retail	1
5812	Carry-out restaurants	2
5511	Cars, new and used--retail	1

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
7514	Car rental	2
5521	Cars, used only--retail	1
7542	Carwashes	2
5087	Caskets, burial--wholesale	1
5099	Cassettes, prerecorded; audio--wholesale	1
5065	Cassettes, recording--wholesale	1
5961	Catalog (order taking) offices of mail order houses--retail	1
5399	Catalog showrooms, general merchandise; except catalog mail order--retail	2
5812	Caterers	2
1742	Ceilings, acoustical installation--contractors	2
4812	Cellular telephone services	5
8299	Ceramics schools	3
5945	Ceramics supplies--retail	1
8721	Certified public accountants (CPAs)	4
7699	Cesspool cleaning	3
8299	Charm schools	3
5451	Cheese stores--retail	1
5641	Children's wear stores--retail	2
7349	Chimney cleaning service	3
5719	China stores--retail	1
8041	Chiropractors, offices and clinics of	2
5993	Cigar stores and stands--retail	1
5194	Cigarettes--wholesale	1
5194	Cigars--wholesale	1
7216	Cleaning and dyeing plants, except rug cleaning	3
1799	Cleaning exterior (houses)	2
7542	Cleaning and polishing (detailing) new autos for dealers on a contract or fee basis	2
1629	Clearing of land--general contractors	2
8041	Clinics of chiropractors	2
8021	Clinics of dentists	2
8042	Clinics of optometrists	2
8031	Clinics of osteopathic physicians	2
8011	Clinics of physicians (M.D.)	2
8043	Clinics of podiatrists	2
8093	Clinics, alcohol and drug treatment; outpatient	2

8093	Clinics, mental health; outpatient		2
7631	Clock repair shops	3	
7219	Clothing alteration and repair shops	3	
5651	Clothing stores, family--retail	2	
5611	Clothing stores, men's and boys'--retail	2	
5932	Clothing stores, secondhand--retail	1	
5621	Clothing, ready-to-wear; women's--retail	2	
7991	Clubs, health	5	
5999	Coin shops--retail, except mail order	1	

<i>SIC NO.</i>	<i>BUSINESS</i>		<i>CLASS</i>
5099	Coin-operated game machines	1	
7216	Collecting and distributing agencies operated by cleaning plants	3	
7322	Collecting agencies, accounts	3	
1542	Commercial building construction--general contractors	1	
7812	Commercials, television; tape or film production	3	
1731	Communications equipment installation--contractors	2	
7379	Computer consultants	3	
7371	Computer programming services	3	
5734	Computer stores--retail	1	
1741	Concrete block laying--contractors	2	
5087	Concrete burial vaults and boxes--wholesale	1	
5032	Concrete mixtures--wholesale	1	
5441	Confectionery stores--retail (concession stands, cotton candy, snow cones, etc.)	1	
1623	Construction; water, sewer, pipeline, power line--general contractors	2	
7299	Consumer buying service	3	
7323	Consumer credit reporting bureaus	3	
8059	Convalescent homes for psychiatric patients, with health care	4	
8059	Convalescent homes with health care	4	
5461	Cookie stores--retail	1	
5999	Cosmetic stores--retail	1	
7299	Costume rental	3	
8322	Counseling centers	2	
8111	Counselors at law	4	
7389	Coupon stores (redemption of trading stamps)	3	
4215	Courier services, except by air	1	
7323	Credit bureaus and agencies	3	
7323	Credit investigation services	3	
5947	Curio shops--retail	1	
1521	Custom builders, single-family houses--general contractors	1	
3479	Custom car tags	3	
5699	Custom tailors--retail	2	
5992	Cut flowers--retail	1	

## D

7374	Data processing services	3	
7389	Decorators consulting service, interior	3	
1795	Demolition	2	
8021	Dentists' offices and clinics of	2	

8072	Dentures made in dental laboratories to order for the profession	2
5311	Department stores--retail	2
8011	Dermatologists, offices of	2
7381	Detective agencies	3
7219	Diaper service	3
1794	Dirt moving--contractors	2

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
0752	Dog grooming	3
5461	Doughnut shops--retail	1
7389	Drafting service	3
5714	Drapery stores--retail	1
5621	Dress shops--retail	2
5699	Dressmakers' shops, custom--retail	2
8069	Drug addiction rehabilitation hospitals	2
5912	Drug stores--retail	1
7216	Drycleaning plants, except rug cleaning	3

### E

1794	Earth moving--contractors	2
7629	Electric appliance repair	3
1731	Electrical contractor	2
5722	Electric household appliance stores--retail	1
7694	Electric motor repair	3
7538	Engine repair, automotive	2
8712	Engineering services; architectural	4
8711	Engineering services; industrial, civil, electrical, mechanical, petroleum, marine and design	4
1794	Excavation work--contractors	2
7991	Exercise salons	5
7533	Exhaust system services, automotive	2
7342	Exterminating service	3

### F

5949	Fabric shops--retail	1
5651	Family clothing stores--retail	2
8322	Family counseling services	2
5812	Fast food restaurants	2
1799	Fence construction--contractors	2
0181	Field nurseries; growing of flowers and shrubbery, except forest shrubbery	4
5541	Filling stations, gasoline--retail	1
6159	Finance leasing of equipment and vehicles	6
6141	Financing of automobiles, furniture, appliances, personal airplanes, etc.; not engaged in deposit banking	6
1731	Fire alarm installation--contractors	2
7382	Fire alarm monitoring and maintenance	3
7389	Fire extinguishers, service of	3
5941	Firearms--retail	1
5421	Fish markets--retail	1
7991	Fitness salons	5

5074	Fittings, plumbers'--wholesale	1
5713	Floor covering stores--retail	1
5992	Florists--retail	1

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
5193	Florists--wholesale	1
5963	Food service, mobile--retail	1
5661	Footwear stores--retail	2
5431	Fruit markets	1
5983	Fuel oil dealers--retail	1
7217	Furniture cleaning on customers' premises	3
4214	Furniture moving, local; combined with storage	1
7641	Furniture refinishing	3
5712	Furniture stores, household--retail	1
5932	Furniture, antique--retail	1

### G

5261	Garden supplies and tools--retail	1
0782	Gardening	3
7699	Gas appliance repair service	3
5722	Gas household appliance stores--retail	1
5984	Gas, liquefied petroleum; bottled--retail	1
5541	Gasoline filling stations--retail	1
5172	Gasoline, except bulk stations and terminals--wholesale	1
5399	General merchandise stores--retail	2
7539	Generator and starter repair, automotive	2
5947	Gift shops--retail	1
1793	Glass work, except automotive--contractors	2
5941	Golf goods and equipment--retail	1
5941	Golf professionals operating retail stores	1
7336	Graphic arts and related design	3
5947	Greeting card shops--retail	1
5812	Grills (eating places)	2
5411	Grocery stores, with or without fresh meat--retail	1
7699	Gunsmith shops	3
5941	Gymnasium equipment (rental)	1
8011	Gynecologists, office of	2

### H

5611	Haberdashery stores--retail	2
5122	Hair preparations--wholesale	1
7241	Hair stylists, men's	3
7231	Hairdressers	3
5251	Handtools--retail	1
5251	Hardware stores--retail	1
7699	Harness repair shops	3
4212	Hauling, by dump truck	1
5499	Health food stores--retail	1
7629	Hearing aid repair	3
5999	Hearing aids--retail	1
1711	Heating equipment installation--contractors	2

1711	Heating, with or without sheet metal work--contractors	2
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<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
7363	Help supply service	3
5731	High fidelity (hi-fi) equipment--retail	1
8082	Home health care services	2
7699	Horseshoeing	3
5632	Hosiery stores--retail	2
7011	Hotels, except residential	2
1799	House cleaning--exterior	2
1799	House moving--contractors	2
1721	House painting--contractors	2
5722	Household appliance stores, electric or gas--retail	1
5712	Household furniture--retail	1
7349	Housekeeping (cleaning service) on a contract or fee basis	3

**I**

5451	Ice cream (packaged) stores--retail	1
5812	Ice cream (served on premises)	2
5199	Ice, manufactured or natural--wholesale	1
4953	Incinerator operation	5
7291	Income tax return preparation services without accounting, auditing, or bookkeeping services	3
5169	Industrial chemicals--wholesale	1
7218	Industrial uniform supply service	3
5641	Infants' wear stores--retail	2
6141	Installment sales finance, other than banks	6
1742	Insulation installation, buildings--contractors	2
6411	Insurance agent	5
6411	Insurance claim adjusters, not employed by insurance companies	5
7389	Interior decorating consulting service except painters and paper-hangers	3
7352	Invalid supplies rental and leasing	3
7381	Investigators, private	3
1799	Iron work, ornamental--contractors	2

**J**

7349	Janitorial services on a contract or fee basis	3
5087	Janitors' supplies--wholesale	1
5651	Jeans stores--retail	2
7631	Jewelry repair shops	3
5944	Jewelry stores, except costume--retail	1
7999	Judo instruction	5
7993	Juke boxes, operation of	5
6324	Medical service plans	2
5093	Junk and scrap, general line--wholesale	1

**K**

7999	Karate instruction	5
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<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
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0752	Kennels, boarding	3
7699	Knife sharpening and repair shops	3
5949	Knitting yarn shops--retail	1

### L

1629	Land clearing--contractors	2
8713	Land surveying	4
0781	Landscape architects	3
7218	Laundered mat and rug supply service	3
7215	Laundromats	3
7211	Laundry collecting and distributing outlets operated by power laundries	3
8111	Law offices	4
0782	Lawn care and gardening	3
7699	Lawnmower repair shops	3
8111	Lawyers	4
7374	Leasing of computer time	3
5948	Leather goods, including goods made to individual order--retail	1
5063	Lighting fixtures; residential, commercial and industrial--wholesale	1
5331	Limited price variety stores--retail	2
7213	Linen supply service	3
5984	Liquefied petroleum (LP) gas delivered to customers' premises--retail	1
6163	Loan brokers	6
6141	Loan companies, small; licensed	6
4212	Local trucking, without storage	1
7299	Locker rental, except cold storage	3
7549	Lubricating service, automotive	2
5211	Lumber and building materials dealers--retail	1
5812	Lunch counters	2
5963	Lunch wagons, mobile--retail	1

### M

5994	Magazine stands--retail	1
7231	Manicurists	3
1741	Masonry--contractors	2
7299	Massage parlors	3
5621	Maternity shops--retail	2
5712	Mattress stores, including custom made--retail	1
7993	Mechanical games, coin-operated; operation of	5
6324	Medical service plans	2
5661	Men's wearing apparel--retail	2
7323	Mercantile credit reporting bureaus	3
7389	Message service, telephone answering; except beeper service	3
5085	Mill supplies--wholesale	1

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
5632	Millinery stores--retail	2
5211	Millwork and lumber dealers--retail	1
5271	Mobile homes, new and used--retail	1



1721	Paper hanging--contractors	2
7515	Passenger car leasing, except finance leasing; without drivers	2
7514	Passenger car rental, without drivers	2
8011	Pathologists (M.D.), offices of	2
1611	Paving construction--contractors2	
5932	Pawnshops	1
8011	Pediatricians, offices of	2
8021	Periodontists, offices of	2
6141	Personal finance companies, small loan; licensed	6
7299	Personal shopping service	3
5999	Pet shops--retail	1
5912	Pharmacies--retail	1
5731	Phonograph stores--retail	1
7334	Photocopying service	3
7221	Photographers, portrait; still or video	3
7335	Photography, commercial	3
7991	Physical fitness centers	5
8049	Physical therapists, offices of	2
8011	Physicians (M.D.), including specialists; offices and clinics of	2
5736	Piano stores--retail	1
7699	Piano tuning and repair	3
5999	Picture frames, ready-made--retail	2
7699	Picture framing to individual order, not connected with retail art stores	3
7699	Picture framing, custom	3
5949	Piece goods--retail	1
5812	Pizza parlors	2
5992	Plants (retail)	1
8011	Plastic surgeons, offices of	2
1711	Plumbing and heating--contractors	2
8043	Podiatrists, offices and clinics of	2
7999	Pool parlors	5
7221	Portrait photographers	3
5992	Potted plants--retail	1
5719	Pottery stores--retail	1
1541	Prefabricated building erection, industrial--general contractors	1
5211	Prefabricated buildings--retail	1
8011	Primary care medical (M.D.) clinics	2
2759	Printing, commercial or job	4

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
5984	Propane gas, bottled--retail	1
5912	Proprietary (nonprescription medicines) stores--retail	1
8021	Prosthodontists, offices of	2
8011	Psychiatrists, offices of	2
8011	Psychoanalysts, offices of	2
8049	Psychologists, clinical; offices of	2
8999	Psychologists, industrial	4
8049	Psychotherapists, except M.D.; offices of	2
8721	Public accountants, certified	4

**R**

7539	Radiator repair shops, automotive	2
4832	Radio broadcasting stations	5
8011	Radiologists, offices of	2
5621	Ready-to-wear stores, women's--retail	2
6531	Real estate agents, brokers and managers	5
7534	Recapping tires	2
5093	Recycling, collection for (metal waste and scrap)	1
7623	Refrigeration repair service, electric	3
5942	Religious bookstores--retail	1
5949	Remnant stores--retail	1
7359	Rental of coin-operated machines	3
7359	Rental of tools	3
7641	Repair of furniture upholstery	3
1761	Repair of roofs--contractors	2
7538	Repair shops, automotive; general	2
7389	Repossession service	3
8093	Respiratory therapy clinics	2
5812	Restaurants	2
5812	Restaurants, fast food	2
6513	Retirement hotels, operators of	5
7641	Reupholstery shops	3
7999	Roller skating rink operation	5
1761	Roofing work, including repairing--contractors	2
0181	Rose growers	4
5999	Rubber stamp stores--retail	1
7217	Rug cleaning, dyeing, and repairing plants	3

**S**

5211	Sand and gravel dealers--retail	1
5032	Sand, construction--wholesale	1
1799	Sandblasting of building exteriors--contractors	2
5812	Sandwich bars or shops	2
7699	Saw sharpening and repair shops	3
5093	Scrap and waste materials--wholesale	1
5421	Seafood markets--retail	1
5932	Secondhand bookstores--retail	1

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
5932	Secondhand clothing and shoe stores--retail	1
5932	Secondhand furniture stores--retail	1
6211	Security brokers	5
7381	Security guard service	3
0723	Seed cleaning	3
7699	Septic tank cleaning service	3
1711	Septic tank installation--contractors	2
5541	Service stations, gasoline--retail	1
7699	Sewing machine repair shops	3
5722	Sewing machine stores--retail	1
1711	Sheet metal work combined with heating or air-conditioning--contractors	2

3444	Sheet metal work; cornices, ventilators, skylights, gutters, tanks, etc.--mfg.	3	
1761	Sheet metal work; except plumbing, heating, or air-conditioning--contractors	2	
7251	Shoe repair shops	3	
5661	Shoe stores--retail	2	
7299	Shopping service for individuals	3	
0181	Shrubberies, except forest shrubbery; growing of	4	
7389	Sign painting and lettering shops		3
5941	Skin diving and scuba equipment--retail	1	
7991	Slenderizing salons	5	
5812	Snack shops	2	
8049	Speech clinicians, offices of	2	
8049	Speech pathologists, office of	2	
5499	Spice and herb stores--retail	1	
5941	Sporting goods stores--retail	1	
5699	Sports apparel stores--retail	2	
1711	Sprinkler system installation--contractors	2	
7539	Starter and generator repair, automotive	2	
7299	Steam baths	3	
1799	Steam cleaning of building exteriors--contractors	2	
1711	Steam fitting contractor	2	
6211	Stock brokers and dealers	5	
7221	Studios, portrait photography	3	
5411	Supermarkets, grocery--retail	1	
8011	Surgeons (M.D.), offices of	2	
8713	Surveying; land, water, and aerial	4	
7389	Swimming pool cleaning and maintenance	3	
1799	Swimming pool construction--contractors	2	

**T**

7299	Tanning salons	3	
5735	Tape store, audio and video--retail	1	

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>	
7291	Tax return preparation services without accounting, auditing, or bookkeeping services	3	
7699	Taxidermists	3	
5812	Tearooms	2	
7389	Telephone answering, except beeper service	3	
4833	Television broadcasting stations	5	
7812	Television film production	3	
7622	Television repair shops	3	
5731	Television set stores--retail	1	
7363	Temporary help service	3	
7342	Termite control	3	
7833	Theaters, motion picture; drive-in	3	
7832	Theaters, motion picture; except drive-in	3	
1743	Tile setting, ceramic--contractors	2	
5531	Tire dealers, automotive--retail	1	
7534	Tire recapping	2	

5531	Tire battery, and accessory dealers--retail	1
5993	Tobacco stores--retail	1
7359	Tool rental and leasing	3
3541	Tools, machine: metal cutting types--mfg	5
5251	Tools, power and hand--retail	1
7532	Top repair, automotive	2
3089	Tops, plastics (e.g., dispenser, shaker)--mfg	3
3824	Totalizing meters, consumption registering, except aircraft--mfg	5
4725	Tour operation (travel)	1
4724	Tourist agencies for the arrangement of transportation, lodging, and car rental	1
7999	Tourist attractions, natural wonder--commercial	5
7389	Tourist information bureaus	3
7213	Towel supply service, except wiping	3
7218	Towel supply service, wiping	3
5113	Towels, paper--wholesale	1
7549	Towing service, automotive	2
5945	Toy and game stores--retail	1
7699	Tractor repair	3
8611	Trade associations	1
8249	Trade schools	3
7389	Trading stamps redemption	3
8748	Traffic consultants	4
1721	Traffic lane painting--contractors	2
7033	Trailer parks for transients	2
7519	Trailer rental	2
3799	Trailers for automobiles, except travel and mobile home--mfg	1
3799	Trailers, boat--mfg	1
3792	Trailers, camping--mfg	1
3792	Trailers, house; except as permanent dwellings--mfg	1

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
5599	Trailers, utility--retail	1
0752	Training of pets and other animal specialties	3
6289	Transfer agents, securities	5
3612	Transformers, electric power--mfg	4
5063	Transformers, electric; except electronic--wholesale	1
7221	Transient photographers	3
7319	Transit advertising	3
1623	Transmission line construction--general contractors	2
4911	Transmission of electric power	5
4922	Transmission of natural gas	5
7537	Transmission repair, automotive	2
7537	Transmissions, automotive; installation, repair, or sale and installation	2
4131	Transportation service	1
3496	Traps, animal and fish; made from purchased wire--mfg	3
4724	Travel agencies	1
3792	Travel trailer chassis--mfg	1
5561	Travel trailers, automobile; new and used--retail	1
7218	Treated mats, rugs, mops, dust tool covers, and cloth supply service	3

0783	Tree trimming for public utility lines	3	
1629	Trenching--contractors	2	
1622	Trestle construction--general contractors	2	
1751	Trim and finish--contractors	2	
5031	Trim, sheet metal--wholesale	1	
2431	Trim, wood and covered wood--mfg	2	
5999	Trophy shops--retail	1	
7538	Truck engines repair, except industrial	2	
6159	Truck finance leasing	6	
7513	Truck leasing, except industrial trucks and finance leasing; without drivers	2	
7513	Truck leasing, without drivers; except finance (equity) leasing	2	
7359	Truck rental and leasing, industrial	3	
4212	Truck rental for local use, with drivers	1	
7513	Truck terminals, freight; with or without maintenance	2	
5541	Truck stops--retail	1	
5014	Truck tires and tubes--wholesale	1	
4213	Trucking terminals, freight; with or without maintenance	1	
4231	Trucking terminals, freight; with or without maintenance facilities	1	
4213	Trucking, except local	1	
4212	Trucking, local; without storage	1	
4214	Trucking, local; combined with storage	1	
7699	Tuning of pianos and organs	3	
0782	Turf installation, except artificial		3
2499	Turned and carved wood (except furniture)--mfg	2	
8299	Tutoring	3	
7299	Tuxedo rental	3	

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>	
2211	Twills, cotton--mfg	2	
2298	Twine--mfg	2	
2791	Typesetting for the printing trade--mfg	4	
7699	Typewriter repair, including electric	3	
5999	Typewriter stores--retail	1	
7338	Typing service	3	
2791	Typographic composition--mfg	4	

**U**

7549	Undercoating service, automotive	2	
1799	Underpinning work--contractors	2	
7261	Undertakers	3	
2211	Underwear fabric, woven; cotton--mfg	2	
2322	Underwear; men's and boys'--mfpm--mfg	3	
5137	Underwear; women's, children's and infants--wholesale	1	
2341	Underwear; women's, misses', children's, and infants'--mfpm--mfg	3	
7213	Uniform supply service, except industrial	3	
5699	Uniforms--retail	2	
5651	Unisex clothing stores--retail	2	
7231	Unisex hairdressers	3	
2512	Upholstered furniture, household; on wood frames, except dual-	2	

	purpose sleep furniture--mfg	
7217	Upholstery cleaning on customers' premises	3
7641	Upholstery shop	3
5714	Upholstery materials stores--retail	1
7532	Upholstery repair, automotive	2
8011	Urologists, offices of	2
3448	Utility buildings, prefabricated; metal--mfg	3
0783	Utility line tree trimming services	3
7519	Utility trailer rental	2
5599	Utility trailers--retail	1

#### V

5722	Vacuum cleaner stores--retail	1
7532	Van conversions, except on a factory basis	2
5331	Variety stores, limited price--retail	2
3272	Vaults, grave; concrete and precast terrazzo--mfg	4
5431	Vegetable and fruit stands--retail	1
0181	Vegetable bedding plants, growing of	4
5431	Vegetable markets and stands--retail	1
2033	Vegetables, canned--mfg	3
5962	Vending machine sale of products	1
7359	Vending machines, rental only	3
2435	Veneer mills, hardwood--mfg	2
2436	Veneer mills, softwood--mfg	2

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
5719	Venetian blind shops--retail	1
1711	Ventilating work, with or without sheet metalwork--contractors	2
0742	Veterinarians for pets and other animal specialties	3
0741	Veterinary services for livestock	3
5731	Video camera stores--retail	1
7841	Video disk rental to the general public	3
7993	Video game arcades	5
7539	Video recorder and player rental and leasing	2
7622	Video recorder or player repair	3
7819	Video tape or disk reproduction	3
7812	Video tape production	3
7841	Video tape rental to the general public	3
5735	Video tape stores--retail	1
1752	Vinyl floor tile and sheet installation--contractor	2
5499	Vitamin food stores--retail	1
8331	Vocational rehabilitation counseling	2
4813	Voice telephone communications, except radio telephone	5
7534	Vulcanizing tires and tubes	2

#### W

5963	Wagons, ice cream--retail	1
2396	Waistbands, trouser--mfg	3
5231	Wallcovering stores--retail	1
1721	Wallpaper hangers	2
5231	Wallpaper stores--retail	1
1741	Walls retaining; block, stone, or brick--contractors	2

1541	Warehouse construction--general contractors	1
4221	Warehousing and storage, farm product; other than refrigerated	1
4225	Warehousing, general	1
4225	Warehousing, self-storage	1
7542	Washing and polishing, automotive	2
7629	Washing machine repair	3
7631	Watch repair shops	3
5944	Watches, including custom made--retail	1
1623	Water main line construction--general contractors	2
1629	Water treatment plant construction--general contractors	2
5499	Water, mineral--retail	1
5712	Waterbeds--retail	1
3824	Water meters, consumption registering--mfg	5
7389	Welcoming service	3
1799	Welding contractors, operating at site of construction	2
7692	Welding shops, including automotive	3
7539	Wheel alignment, automotive	2
5999	Whirlpool baths--retail	2
1721	Whitewashing--contractors	2
5699	Wig, toupee, and wiglet stores--retail	2
1751	Window and door (prefabricated) installation--contractors	2

<i>SIC NO.</i>	<i>BUSINESS</i>	<i>CLASS</i>
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5719	Window shade shops--retail	1
7549	Window tinting, automotive	2
5211	Windows, storm, wood or metal--retail	1
7218	Wiping towel supply service	3
4822	Wire or cable telegraph	5
2421	Wood chips produced at mill--mfg	2
5989	Wood dealers, fuel--retail	1
1752	Wood flooring--contractors	2
2611	Wood pulp--mfg	4
5199	Wood products for crafts	1
2499	Wood, except furniture; turned and carved--mfg	2
5719	Woodburning stoves--retail	1
7338	Word processing service (typing)	3
7218	Work clothing supply service, industrial	3
6331	Workers' compensation insurance	2
6153	Working capital financing	6
7549	Wrecker service (towing), automotive	2
1795	Wrecking of buildings or other structures, except marine--contractor	3
8999	Writers	5

**X**

8071	X-ray laboratories, including dental (not manufacturing)	5
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**Y**

5949	Yard goods stores--retail	2
8322	Youth centers	6

Business or occupations not listed in this classification schedule shall be classified and taxed according to the Standard Industrial Classification Manual, Executive Office of the President, Office of Management and Budget, and profitability classes in accordance with Statistics of Income, Business Income Tax Returns, U.S. Treasury Department, Internal Revenue Service.  
(Ord. of 12-27-95(3), § I)

Section 18-78 Schedule B, gross brackets classification schedule.

The following schedule indicates the amount of the occupational tax which is derived from gross receipts and the profitability classification designated in Schedule A, business classification schedule, referred to in section 18-77.

*Gross Receipts Range Brackets*

<i>At Least</i>	<i>But Less Than</i>	<i>Class</i>					
		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
0 --	5,000	46	46	47	47	47	48
5,000 --	10,000	48	49	50	51	52	53
10,000 --	25,000	52	54	57	59	62	64
25,000 --	50,000	60	63	71	76	81	86
50,000 --	75,000	71	74	88	96	105	113
75,000 --	100,000	81	84	105	117	129	141
100,000 --	150,000	96	101	130	148	165	182
150,000 --	200,000	117	124	165	189	212	236
200,000 --	250,000	137	144	199	230	260	291
250,000 --	500,000	199	219	301	353	404	455
500,000 --	750,000	301	335	472	558	643	728
750,000 --	1,000,000	404	438	643	763	882	1002
1,000,000 --	1,250,000	506	540	814	968	1121	1275
1,250,000 --	1,500,000	609	643	985	1173	1360	1548
1,500,000 --	1,750,000	711	745	1155	1378	1600	1822
1,750,000 --	2,000,000	814	848	1326	1583	1839	2095
2,000,000 --	2,250,000	916	950	1497	1788	2078	2368
2,250,000 --	2,500,000	1019	1053	1668	1993	2317	2642
2,500,000 --	2,750,000	1121	1155	1839	2198	2556	2915
2,750,000 --	3,000,000	1224	1258	2010	2403	2795	3188
3,000,000 --	3,250,000	1326	1360	2180	2608	3035	3462
3,250,000 --	3,500,000	1429	1463	2351	2813	3274	3735
3,500,000 --	3,750,000	1531	1565	2522	3018	3513	4008
3,750,000 --	4,000,000	1634	1668	2693	3223	3752	4282
4,000,000 --	4,250,000	1736	1770	2864	3428	3991	4555
4,250,000 --	4,500,000	1839	1873	3035	3633	4230	4828
4,500,000 --	4,750,000	1941	1975	3205	3838	4470	5102
4,750,000 --	5,000,000	2044	2078	3376	4043	4709	5375
5,000,000 --	5,500,000	2198	2249	3633	4350	5067	5785
5,500,000 --	6,000,000	2403	2471	3975	4760	5546	6332
6,000,000 --	6,500,000	2608	2676	4316	5170	6024	6878
6,500,000 --	7,000,000	2813	2881	4658	5580	6502	7425
7,000,000 --	7,500,000	3018	3086	4999	5990	6981	7972
7,500,000 --	8,000,000	3223	3291	5341	6400	7459	8518

8,000,000	--	9,000,000	3530	3632	5853	7015	8177	9338
9,000,000	--	10,000,000	3940	4077	6537	7835	9133	10432
10,000,000	--	11,000,000	4350	4487	7220	8655	10090	11525
11,000,000	--	12,000,000	4760	4897	7903	9475	11047	12618
12,000,000	--	13,000,000	5170	5307	8587	10295	12003	13712
13,000,000	--	14,000,000	5580	5717	9270	11115	12960	14805
14,000,000	--	15,000,000	5990	6127	9953	11935	13917	15898
15,000,000	--	16,000,000	6400	6537	10637	12755	14873	16992
16,000,000	--	17,000,000	6810	6947	11320	13575	15830	18085
17,000,000	--	18,000,000	7220	7357	12003	14395	16787	19178
18,000,000	--	19,000,000	7630	7767	12687	15215	17743	20272
19,000,000	--	20,000,000	8040	8177	13370	16035	18700	21365
20,000,000	--	21,000,000	8450	8587	14053	16855	19657	22458
21,000,000	--	22,000,000	8860	8997	14737	17675	20613	23552
22,000,000	--	23,000,000	9270	9407	15420	18495	21570	24645

(Ord. of 12-27-95(3), § I)

Section 18-79 18-79--18-95. Reserved.