

2026 BUSINESS TAX SCHEDULE

<i>Abstractors of Title</i>	210.40
<i>Amusements</i> (Includes escape rooms)	71.85*
<i>Bowling Alleys</i>	71.85
3 or more bowling alleys	14.98 each*
<i>Golf Instructor</i>	42.78
<i>Armored Car</i>	71.85 each*
<i>Automobile Garage and Filling Station:</i>	
(Repair garage and/or filling station permitting sale of accessories, tires and tubes, gas, oil, batteries, and operation of repair department) *	
When operated solely by the proprietor/ manager & no persons employed	56.45
When not more than 2 persons are employed	71.85
When not more than 4 persons are employed	111.16
When not more than 6 persons are employed	140.26
When more than 6 persons are employed	210.38
Filling station, permitting sale of gasoline and oil only	42.78
Painting & replacement of tops, seats, cushions, seat covers & paint shop	71.85
<i>Automobile Dealer:</i>	
General automobile dealer, permitting sale of new or used cars, repair or replacement parts & operation of repair department	278.81
For each additional location where used cars are sold by an automobile dealer	71.85
<i>Automobile Wrecker:</i>	
Automobile wrecker & sale of used automobile parts	111.18
Wrecker service only (towing only)	71.85
<i>Automobile Rental: *</i>	
1-6 cars	42.78 each*
7-14 cars	14.98 each*
More than a total of 20 cars	444.69
<i>Motor Bike and Motor Scooter Rental: *</i>	
1-6 motor bikes or motor scooters	14.98 each*
Additional motor bikes or motor scooters	6.44 each*

<i>Automobile Wash and Polish</i>	71.84
<i>Bakeries:</i>	
Retail	56.45
Wholesale	111.16
<i>Banks and Savings and Loan Associations:</i>	
1—25 employees per location	282.22
26—100 employees per location	424.17
101 or more employees per location	564.43
<i>Barbershop/Beauty Parlor/Cosmetology Salon/Tattoo Parlor: *</i>	
1-4 chairs	71.85
5 or more chairs	22.24 each*
<i>Billboards, per sign</i>	27.37
<i>Boat Dealer, including repair parts and marine supplies</i>	282.22
<i>Boat Rental *</i>	14.98 each*
<i>Boat Yard/Boat Storage *</i>	71.85
<i>Bail Bondsman, professional *</i>	282.22
<i>Broadcasting Stations</i>	167.62
<i>Brokers/Real Estate and Stockbrokers:</i>	
A principal or employer operating as a real estate broker	99.23
Stockbrokers with 1-3 sales persons	99.23*
Additional stockbrokers in excess of 3	21.40 each*
The maximum fee for a stockbroker	420.76
<i>Business Office</i>	71.85
<i>Catering and Preparation of Food for Off Premises Consumption</i>	71.85
<i>Christmas Tree Sales</i>	
<i>Temporary - 4 to 6 weeks before Christmas:</i>	
\$1.00 through \$999.00 of wholesale inventory	25.67
Each additional one thousand dollars (\$1,000.00) of wholesale inventory	8.56
<i>Coin-Operated Machines:</i>	

Game, music and coin-operated machines, other	14.98 each
Game and music machine operator	71.85
<i>Commercial Laboratory</i>	71.85
<i>Concrete Products</i>	140.26
<i>Dry Cleaning or Pressing:</i>	
Dry cleaning plant or pressing, clothing, or pressing club	99.23
Agency or branch office for dry cleaning or pressing only	27.37
Agency or branch office for dry cleaning or pressing and including. agency for laundry work	42.78
Self-service for dry cleaning, each machine	10.70
<i>Finance Company (includes mortgage companies) *</i>	140.26
<i>Fishing Charter Guide Captains:</i>	
Each captain (Coast Guard license)	14.98
<i>Fishing Charter, seating capacity: *</i>	
1—5 passengers	42.78
6—10 passengers	68.43
11—25 passengers	111.16
26—50 passengers	136.84
51 passengers and up	171.05
<i>Ferry and Sightseeing Captains:</i>	
Each captain (Coast Guard license)	14.98
<i>Ferry and Sightseeing Charter Seating capacity:</i>	
1—10 passengers	42.78
11—50 passengers	68.43
51 passengers and up	111.16
<i>Garbage Collectors:</i>	
Collection service consisting of 1—4 employees	71.85
Additional employees	17.12 each*
<i>Gas Company</i>	684.14
<i>Gasoline and Oil Dealer:</i>	
Wholesale dealers in or agents for gasoline, and including the sale of fuel, lubricating oil and including wholesale peddlers of gasoline, including the sale of fuel or lubricating oil, including any person operating a truck or other vehicle from which gas or	

oil is sold or delivered at wholesale or for the purpose of resale *	282.22
When merchandise is included	350.63
Kerosene and fuel oil from trucks	71.85
<i>Gymnasium, Health Salon, Spas, Massage Establishment, Weight Control Centers, Sports Club *</i>	85.53
<i>Home-Based Occupation</i>	68.43
<i>Hospital for Profit, per bed</i>	14.98
<i>Insurance Companies</i>	
All kinds, each company with its principal office, or maintaining an agency, or doing business within the city	171.05
<i>Laundry, Self-Service:</i>	
Up to 10 machines	42.78
Each additional machine	2.85
<i>Mail Order Agencies</i>	350.63
<i>Merchants, Wholesale and Retail: Annual average inventory stock, up to:</i>	
\$1,000.00	40.74
\$1,001.00 to \$2,000.00	68.43
\$2,001.00 to \$5,000.00	133.58
\$5,001.00 to \$10,000.00	200.04
\$10,001.00 to \$25,000.00	265.52
\$25,001.00 to \$50,000.00	397.46
\$50,001.00 to \$75,000.00.	555.87
\$75,001.00 to \$100,000.00	651.57
Over \$100,000.00 and with less than 20,000 square feet leasable floor area	790.03
Over \$100,000.00 and 20,000 square feet or more leasable floor area	1659.06
<i>Newsstand on private property</i>	56.45
<i>Nursery</i>	
Includes growing, selling, installing and maintaining of plant material and landscape design (not including other merchandise)	111.16
<i>Parcel Delivery (per vehicle)</i>	42.78
<i>Parking Lots and Parking Garages for profit (+valet parking): *</i>	

Up to 25 cars	42.78
26—50 cars	83.81
51—100 cars	140.26
Over 100 cars	210.38
<i>Pawn Brokers</i>	419.03
<i>Pool Hall/Billiard or Pool Table:</i>	
First table	42.78
Next 3 tables	27.37 each
Additional tables in excess of 4	14.98 each
<i>Professions:</i>	
Those who practice their profession as a professional association (P.A.) or as an employee, associate, partner or otherwise are each individually required to pay the tax	99.23
<i>Public Stenographer</i>	27.37
<i>Publications:</i>	
Periodicals	56.45
Daily newspapers	829.52
<i>Rental Housing Unit</i> (apartments, rooming houses, tourist homes, tourist cabins, hotel and motels):	
Having accommodations of up to 3 guest rooms/units	14.98
All over 3 rooms/units, per unit	2.85
<i>Rental of Machinery and Equipment:</i>	
Heavy	171.05
Light	85.53
<i>Restaurants, Drive-In Restaurants, Cafeterias, or Dining Room:</i> (Each space for service for an automobile shall be considered as 4 seats)	
Seating not more than 15	56.45
Seating from 16 to 30	111.16
Seating from 31 to 60	167.62
Seating from 61 to 100	222.38
Seating more than 100	333.53
<i>Rest Home, per bed</i>	8.56
<i>School, operating for profit:</i>	
Business, commercial or vocational schools/colleges (state licensed)	133.58
Dancing schools	40.74

Beauty culture or barber schools (state license required)	68.43
Private schools, art, nursery, kindergarten, etc.	40.74
Music school	26.06
<i>Service and/or Repair</i>	71.85
<i>Shows and Entertainment for profit:</i>	
Carnivals, circuses and rodeos	140.26
Amusement rides	17.12 each*
Dance halls, not a licensed restaurant	222.38
Exhibits, animals, birds, reptiles and curiosities, etc.	42.78
Motion picture theater: *	
Where the seating capacity is 1,000 or less	282.22
Where the seating capacity is in excess of 1,000	555.87
Buildings fitted and used for showing professional entertainment	222.38
<i>Sightseeing Tours, Bus or Limo:</i>	
1—10 passengers	68.43
11—25 passengers	102.63
26 passengers and up	136.84
<i>Sign Manufacturing</i>	140.26
<i>Solicitors:</i>	
By telephone	71.85
Door to door, per employee *	8.56
<i>Storage Warehouses for public use:</i>	
Persons engaged in the business of operating what is commonly known as a storage warehouse for the purpose of storing merchandise or personal property belonging to others shall pay for the first 25,000 square feet	140.26
Each additional 25,000 square feet or fraction thereof	140.26
<i>Taxicabs and other Public Motor Vehicles, motorized or not</i>	42.78 each*
<i>Telephone Company</i>	1111.72
<i>Television Signal Distribution System</i>	213.82
<i>Trailer Parks: *</i>	
1—15 trailers	71.85
Additional trailers	2.85 each*

<i>Trailer Sales including Repairs and Trailer Supplies</i>	282.22
<i>Undertakers or Funeral Directors (state licensed) *</i>	210.38
<i>Unclassified/Miscellaneous:</i>	
Any person desiring to engage in, conduct or operate any profession or business not covered by this section (except contractors required to obtain a certificate of registration pursuant to section 11-201) shall pay a license tax in the amount of (includes consignment and martial arts) *	71.85
<i>Vending commercial</i>	256.57
Additional locations	34.22 each*
<i>Window Cleaning</i>	27.37
<i>Yard Maintenance</i>	27.37
<i>Non-Profit Charitable, Religious or Educational Organization</i>	Exempt