

CLASSIFICATION CODES FOR PRIVILEGE LICENSES CITY OF CHARLOTTE AND MECKLENBURG COUNTY FROM JULY 1, 2014 TO JUNE 30, 2015		City	County
ARTICLE II. LICENSE SCHEDULE Sec. 13-51. License tax schedule.			
Any classification with an (*) asterisk placed before it must have Health Department approval.			
Schedule A-Privilege License Taxes Based on Gross Sales / Receipts			
Businesses that are taxed under this schedule will use the formula below to calculate the tax amount due. In addition to paying on a gross receipts tax there may be other tax classifications required listed in Schedules B and C. Note: See gross receipts definition in Privilege License Instructions, no county tax due.			
	City		
(105) ALL BUSINESSES, TRADES, PROFESSIONS, GAME DEVICES or other undertaking prosecuted for profit or gain: \$0.60 per \$1,000.00 of annual gross receipts:			
For Each \$1000.....	.60		
Minimum.....	50.00		
Maximum	10,000.00		
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. Businesses conducting these activities are taxed under this schedule in addition to Schedules A and C if applicable.			
	City	County	
(102) ADVERTISING (OUTDOOR) GS105-86 Every person who or which 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, and or other outdoor advertising ..			
	35.00		
(109) AUTO REPAIR GARAGES GS 105-89(a)			
	12.50	12.50	
(111) AUTOMOTIVE SERVICE STATIONS & ACCESSORIES GS105-89(a) Every person engaged in the servicing of motor vehicles, trailers or semitrailers, or engaged in servicing, selling or delivering to the user or consumer of parts, tires tools, batteries, electrical equipment or supplies, motor fuels or lubricants, any or all of the above. Provided that such license tax shall be paid for each place of business so operated or maintained, each.....			
	12.50	12.50	
(112) AUTO ACCESSORIES AT WHOLESALE GS105-89(b) (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	37.50	
(b) Plus, for each tank wagon or truck operating on public streets.....			
	25.00		
(c)) Every person engaged in the business of selling wholesale and having no place of business, but selling to retailers by use of some form of vehicle.....			
	25.00	25.00	
(The word "wholesale" shall apply to those who receive, buy, sell, distribute, exchange or deliver to retail dealers, or sell otherwise than to the consumer.)			
(115) AMUSEMENTS GS105-37.1.....		25.00	
(124) BARBERS Each GS105-75.1		2.50	
(125) BEAUTY PARLORS Each operator GS105-75.1.....		2.50	
(126) *BEER LICENSES GS105-113.77 & 78 From May 1st to April 30th. Not Prorated. Must see ABC Permit. Penalty begins May 2nd.			
(a) "On Premises".....		15.00	25.00
(b) "Off Premises".....		5.00	5.00
(c) Wholesale beer		37.50	
(d) Wholesale Wine and Beer..... (Chain stores per State Revenue Act)		62.50	
(Subject to approval of Police Department) (Prepared Food and Beverage Tax may apply)			
(127) BICYCLES Each dealer or agent selling, renting or repairing. GS 105-102.5		25.00	
(128) *BOARDINGHOUSES See HOTELS... (\$1.00 PER ROOM) MINIMUM.....		25.00	
(129) BOWLING ALLEYS (Whether used or not) GS105-102.5			
(a) Each alley		10.00	
(b) Outside city limits. Each alley			10.00
(Prepared Food and Beverage Tax may apply)			
(131) BUILDING CONTRACTOR (must have active state license issued from NCLBGC)....		10.00	
(144) CHAIN STORE Each store over one (1) (in addition to 105 classification) GS105-98....		50.00	
(148) CIRCUSES GS105-37.1 & GS105 38 Not Prorated. (PER DAY) Dog and pony shows, and like amusements.....		25.00	25.00
(150) COLLECTION OR CLAIM AGENCIES GS105-45 Every person engaged in the business of operating for profit a collection agency for the purpose of collecting bills, notes, or to pay other indebtedness from one (1) person in favor of another			
		50.00	
Collection agencies or claim agencies must have a state license before receiving a city license.			
(173) ELECTRIC LIGHT/ WATER/ GAS COMPANIES (Furnishing electric light/ power) GS105-116.....			
		3,000.00	
(174) ELECTRICIANS GS105-91.....		50.00	
(175) ELEVATORS OR SPRINKLER SYSTEMS Selling and/or Installing GS105-55.....		100.00	100.00
(177) EMPLOYMENT AGENCIES GS105-90.....		100.00	100.00
(180) EXPRESS RAILWAY COMPANIES State Revenue Act GS105-118		75.00	
(188) FIREARMS (RIFLES, HANDGUNS, ETC) GS105-80			
(a) Firearms sale and/or manufacturers including, but not limited to: rifles, handguns, etc.....		50.00	50.00
(b) WEAPONS Dealers in bowie knives, shotguns, dirks, slingshots, leaded canes, iron or metallic knuckles, or similar weapons.....		200.00	200.00
(201) GAMES (GOLF, PUTT-PUTT) GS105-102.5 For sports or plays operated for profit.			
(a) Inside the city limits.....		25.00	
(b) Outside the city limits.....			25.00
(212) HEATING CONTRACTORS Hot air and air conditioning GS105-91		50.00	

	City	County
(213) *HOTELS, MOTELS, TOURIST COURTS, AND TOURIST HOMES GS105-61 (Health Dept. Approval Required) (Room Occupancy Tax Will Apply) 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 The minimum tax 25.00 (a) The lobby, clubroom, office, dining room, kitchen and rooms occupied by the owner or lessee of the premises, or members of his family, for his or their personal or private use shall not be counted in determining the number of rooms for the basis of the tax. (b) he tax provided for in this section shall apply whether the rental charges are made to patrons on a daily, weekly, or monthly basis. It is immaterial as to any particular room whether such room is occupied by a "permanent" guest.		
(219B) ICE CREAM at RETAIL Ice cream dealers at retail GS105-102.5 2.50 (Prepared Food and Beverage Tax may apply)	2.50	
(241) LAUNDRIES, LAUNDERETTES and similar type businesses GS105-85. Each steam or electric laundry, including wet or damp wash laundry and each business supplying or renting clean linens or towels or wearing apparel..... 50.00	50.00	
(243) LOAN COMPANIES/CHECK CASHING (PERSONAL) Persons lending money on personal securities, such as household and kitchen articles, watches, jewelry, automobiles, etc., by mortgage, pledge or otherwise, pawnbrokers excepted GS105-88 100.00 100.00	100.00	100.00
(254) MANICURING Each operator GS105-75.1 2.50	2.50	
(265) MERCHANT ITINERANT (Cash or Money Order) GS105-53 (GS 66-32) Not Prorated. Merchant other than an established retail merchant in county who transports goods to a building, vacant lot or alley, etc., and offers for sale at retail for less than six (6) consecutive months 100.00 100.00	100.00	100.00
(268A) MOTION PICTURE SHOWS (INDOOR PER SCREEN) (a) Indoor GS105-37200.00 (Prepared Food and Beverage Tax may apply)	200.00	
(269) MOTORCYCLES DEALERS GS105-89.1 Every person engaged in buying selling, servicing, distributing or exchanging motorcycles, motorcycle supplies or equipment, for each place of business so operated. 12.50 12.50 (Vehicle Rental Tax may apply)	12.50	12.50
(270) MOTOR VEHICLE DEALERS GS105-89(C) (a) Every person engaged in buying, selling or exchanging motor vehicles, trailers, semitrailers, tires, tools, batteries, electrical equipment, fuels, lubricants or automotive equipment, for each place of business so operated at retail and/or wholesale..... 25.00 25.00 (b) Seasonal, temporary, transient or Itinerant nature, each location 300.00 300.00 (Vehicle Rental Tax may apply)	25.00 300.00	25.00 300.00
(271) MUSIC BOX (JUKE BOX) GS105-65 Each (give locations) License must be attached to machine before being placed in operation..... 5.00 5.00	5.00	5.00

	City	County
(287) OIL DEALERS IN LUBRICATING GS105-72 (a) Benzine, naphtha, gasoline and other products of like kind..... 50.00 (b) Or, on each tank, wagon or truck operated on the public streets 25.00	50.00 25.00	
(299) PAWNBROKERS GS105-50 275.00 275.00	275.00	275.00
(300) PEDDLERS GS105-53 (Cash or Money Order only) (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. (Must comply with Chapter 6 of the Charlotte City Code and state regulations). (GS 66-32)..... 25.00 25.00 (b) Farmers selling their own produce must apply for "Grower's Certification"..... Exempt	25.00 Exempt	25.00
(301) PHONOGRAPHS, TAPE RECORDERS, ETC GS105-102.5 (a) Each dealer or agent..... 5.00 (b) Service or repair..... 5.00	5.00 5.00	
(302) IANO AND/ OR ORGAN DEALERS GS105-102.5 5.00	5.00	
(304) PLUMBERS GS105-91 50.00	50.00	
(305) POOL TABLES, POCKET BILLIARDS OR BAGATELLE TABLES GS105-102.5 25.00 unless used for private amusement alone without charge (PER LOCATION) List Locations. The above tax shall apply whether the pool tables are operated by slot or otherwise County, outside city limits 25.00	25.00	25.00
(308) PRESSING CLUB (DRY CLEANING) GS105-74 50.00 (Includes nonresident and coin-operated dry cleaning machines)	50.00	
(318) RADIO AND/OR TV GS105-102.5 (a) Each dealer or agent..... 5.00 (b) Repair or service 5.00	5.00 5.00	
(320) *RESTAURANTS GS105-62 (a) Seating capacity of four (4) customers or less..... 25.00 (b) Seating capacity of five (5) or more..... 42.50 (Prepared food and beverage tax will apply)	25.00 42.50	
(335) SHOOTING GALLERIES GS105-102.5 Whether used or not, a place for any other games or play with or without name, (unless for private amusement or exercise alone, without charge)... 25.00 County, outside city limits..... 25.00	25.00	25.00
(336) SIGN ERECTORS, SIGN HANGERS GS105-86 Construction, repairing, repainting or erecting any sign on walls, buildings, roofs or hanging or supported steps over street or sidewalks, any and all work in which is used ladders or scaffolding. (This license does not include sign painting or billboard and bulletin advertising.) 35.00	35.00	
(338) SKATING RINKS/SWIMMING POOLS GS105-102.525.00 County, outside city limits 25.00 (Prepared Food and Beverage Tax may apply)	25.00	25.00

	City	County		City	County										
(339) SLOT MACHINES GS105-102.5 No license tax shall be charged upon or issued for a slot machine illegal under the state law, but this same schedule is to apply to any not illegal. (Give location of each.) (a) Pinball machines and other amusement games and devices. (PER LOCATION)..... 25.00 County, outside city limits..... 25.00 (b) Each panorama or other machine for the showing of small motion pictures whether with or without music, and requiring a deposit of more than nine cents (\$.09)..... 25.00															
(341) SUNDRIES (SOFT DRINKS, TOBACCO) GS 105-102.5 4.00 The sundries license shall be procured and tax paid on any one (1) or more of the following business activities: (a) Sale of pre-wrapped sandwiches in drugstores, service stations or any stands or places not licensed and taxed as a restaurant. (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. (c) Operating a soda fountain or soft drink stand. (d) Retailing or jobbing cigarette, cigars, chewing tobacco, snuff or any other tobacco product. License for each location, regardless of the number of activities engaged in. (Prepared food and beverage tax may apply)															
(342) SPECIALTY MARKETS (FLEA MARKETS) Person who rents space, other than permanent retail store, to someone selling retail. (Must comply with GS66.32) 200.00 200.00															
(350) TELEGRAPH COMPANIES State revenue act. GS105-119..... 50.00															
(351) *TRAILER PARKS GS105-102.5 12.50															
(358) UNDERTAKERS GS105-46 50.00															
(363) VIDEO GAMES GS105-66.1 5.00 5.00 Each electronic video game's serial number must be shown on the application. The license must be shown in a conspicuous place.															
(364) VIDEO MOVIES Selling, leasing, furnishing, &/or distributing GS105-102.5..... 25.00															
(373) WINE LICENSE GS105-113.77 & 78 May 1st through April 30th. Not prorated. Must see ABC permits. Penalty begins May 2nd. (a) *On premises 15.00 25.00 (b) Off premises 10.00 25.00 (c) Wholesale wine..... 37.50 (d) Chain stores, per State Revenue Act, Subject to approval of Police Department. (Prepared Food and Beverage Tax may apply).															
Schedule C-Privilege License Taxes Limited by City and/or County Ordinances															
Business categories in this section are specifically taxed. Businesses conducting these activities are taxed under this schedule in addition to Schedules A and B if applicable.															
(122) BANKRUPT OR FIRE STOCK Every itinerant salesman or merchant who shall expose for sale, either on the street or in a house rented temporarily for that purpose, any goods, wares or merchandise, bankrupt stock, or fire stock, not being a regular merchant in the city, shall apply for in advance and procure a license for the privilege of transacting such business 450.00															
(143) *CATERING TRUCKS 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.)..... 50.00 25.00 (Prepared Food and Beverage Tax will apply)															
(146) CHRISTMAS TREES Not prorated. Dealers in Christmas trees and perishable Christmas decorations. Each lot..... 50.00 100.00 Taxpayers with Growers Certificate from NC Agriculture Dept. are exempt from county tax.															
(155) COUPON BOOKS Subject to trading stamp license..... 200.00 200.00															
(202) GARAGE SALES AND/OR ATTIC SALES (per day) (See section 13-48) Valid only the day or days issued and not transferrable..... 5.00															
(220) ICE CREAM VENDORS Ice cream and flavored ice products peddlers who retail from a cart, truck, wagon or other type vehicle. Each vehicle..... 75.00 25.00 (with proof of insurance) Dept. of Agriculture (Prepared Food and Beverage Tax will apply)															
(272) MISCELLANEOUS (For business locations not generating revenue) 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 tax collector shall determine the tax amount due using the following basis:			<table border="1"> <thead> <tr> <th colspan="2"># of Employees Tax</th> </tr> </thead> <tbody> <tr> <td>1-5</td> <td>\$150</td> </tr> <tr> <td>6-15</td> <td>\$500</td> </tr> <tr> <td>16-25</td> <td>\$1,000</td> </tr> <tr> <td>>26</td> <td>\$2,000</td> </tr> </tbody> </table>			# of Employees Tax		1-5	\$150	6-15	\$500	16-25	\$1,000	>26	\$2,000
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1-5	\$150														
6-15	\$500														
16-25	\$1,000														
>26	\$2,000														
Said tax is not subject to be prorated for a period of less than one (1) 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 (1) 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.												
(306) PRECIOUS METAL DEALERS SECOND HAND Not Prorated. (Subject to approval of Police Department) G.S.66 ** County, outside city limits 250.00 ** - see Schedule A for gross receipts calculation															
(307) *PUSHCARTS 50.00 25.00 (Prepared Food and Beverage Tax may apply)															
(349) TAXICABS 15.00 (Subject to approval of Police Department.) Special Ordinance-Taxi Cab Company will become responsible for tax if delinquent after Jan. 31 (in addition to city tag of \$30.00). January 1 to December 31. Penalty begins Jan. 2.															