

**BUSINESS TAX RATES by Section Code**

<b>Sec. Code</b>	<b>Description</b>	<b>Rate per \$100 Gross or Flat Rate Amount</b>
26.A	Beer Wholesaler	\$75 per year
26.B	Wine Wholesaler	\$50 per year
26.C	Beer and Wine – On / Off	\$37.50 per year
26.D	Beer Only – On / Off	\$25 per year
36	Fortunetellers	\$500 per year
38.2	Peddlers @ Shopping Centers	\$0.20
38-000	Peddlers - Non-Profit Food	\$0.00
38-001	Peddlers - Food for Profit	\$500 per year
38-002	Peddlers - Non-Profit Other	\$0.00
38-003	Peddlers - Other for Profit	\$500 per year
50-003	Owners of 3 or fewer coin operated amusement machines	\$25 per year
50-004	Owners of 4 coin operated amusement machines	\$50 per year
50-005	Owners of 5 coin operated amusement machines	\$75 per year
50-006	Owners of 6 coin operated amusement machines	\$100 per year
50-007	Owners of 7 coin operated amusement machines	\$125 per year
50-008	Owners of 8 coin operated amusement machines	\$150 per year
50-009	Owners of 9 coin operated amusement machines	\$175 per year
50-010	Owners of 10 or more coin operated amusement machines	\$200 per year
56.2 - 110	Mixed Drinks – Restaurants: (1 to 100 seating capacity)	\$200 per year
56.2 - 120	Mixed Drinks – Restaurants: (101 to 150 seating capacity)	\$350 per year
56.2 - 130	Mixed Drinks – Restaurants: (over 150 seating capacity)	\$500 per year
57.1-B	Real Estate Brokers	\$0.36
57.1-C	Property Managers	\$0.36
57.A	Professional ( <i>examples: Dentist, Engineer, Architect, CPA, Psychologist,</i> <i>Medical Doctor, Veterinarian, Attorney-at-law, Optometrist</i> )	\$0.36
57.B	Specialized ( <i>examples: Consultant, Advertising Agent/Firm, Accountant,</i> <i>Landscape designer, Commission merchant</i> )	\$0.36
58	Personal Services ( <i>examples: Beauty Salon, Undertaker, Clinical Lab,</i> <i>Pawnbroker, Photographer, Limousine Services</i> )	\$0.35
59	Business Services ( <i>examples: Bicycle rental, Storage, Security Guard,</i> <i>Printing Services, Laundry, Engraver, Taxicab operator</i> )	\$0.35
59.1	Parking Garages/Lots	\$0.36

60	Repair Services	\$0.35
61	Retail Merchant	\$0.20
61.1	Restaurants	\$0.20
61.2	Filling (Gas) Stations	\$0.10
61.4	Short Term Rental	\$0.20
62	Wholesalers	\$0.08
64	Contractors ( <i>examples: Electrical, Masonry, Carpentry, Plumbing, Structural metal, Paint, Air Conditioning</i> )	\$0.16
65	Amusements ( <i>examples: Theater, Skating Rink, Billiards or pool</i> )	\$0.25
69.1	Coin Machines, Generally	\$0.35
70.B1	PSC-Local Telephone Exchange	\$0.50
70.B2	PSC-Other Telecom Services	\$0.50
71.A	Renting Residential Property	\$0.28
71.B	Renting Commercial Real Estate	\$0.43
72	Hotels / Motels	\$0.36
72.A	Accessory Homestay (Airbnb, HomeAway, etc.)	\$0.36
81.A	Builders / Developers	\$0.16
83	Money Lenders	\$0.36