

Schedule of Rates

The business occupation tax is based on the total gross receipts of the business in combination with the most current profitability ratios determined by NAICS (North American Industry Classification System) codes, administrative and regulatory fees.

-A **\$50,000 exemption** will apply to reported gross receipts.

- **Non-refundable fee of \$50 regulatory and \$100 application fee will apply**

- Businesses classified as **home occupations** will be capped at \$100 or less for total tax due.

***regulatory and application fees are exempt for home occupations ***

-Professional Practitioners may elect to pay a flat fee of \$400 per practitioner or elect to pay based on gross receipt. **If Practitioners choose to pay based on gross receipt \$100 application fee will be required.**

Schedule of Rates

You will find your Tax Class and Tax Rate by locating your NAICS Class below.

NAICS Class	NAICS Classification Name	Tax Class	Tax Rate
42	WHOLESALE AND RETAIL TRADE	A	0.01%
44	WHOLESALE AND RETAIL TRADE	A	0.01%
45	WHOLESALE AND RETAIL TRADE	A	0.01%
22	UTILITIES	A	0.01%
48	TRANSPORTATION AND WAREHOUSING	B	0.02%
49	TRANSPORTATION AND WAREHOUSING	B	0.02%
72	ACCOMODATION, FOOD SERVICES, AND DRINKING PLACES	B	0.02%
23	CONSTRUCTION	B	0.02%
31	MANUFACTURING	C	0.03%
32	MANUFACTURING	C	0.03%
33	MANUFACTURING	C	0.03%
56	ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES	C	0.03%
51	INFORMATION	D	0.04%
11	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	D	0.04%
81	OTHER SERVICES	D	0.04%
62	HEALTH CARE AND SOCIAL ASSISTANCE	E	0.05%
71	ARTS, ENTERTAINMENT, AND RECREATION	E	0.05%
54	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	F	0.06%
61	EDUCATIONAL SERVICES	F	0.06%
21	MINING	F	0.06%
52	FINANCE AND INSURANCE	F	0.06%
92	UNCLASSIFIED INDUSTRIES	G	0.12%
53	REAL ESTATE AND RENTAL AND LEASING	G	0.12%
55	MANAGEMENT OF COMPANIES (HOLDING COMPANIES)	G	0.12%

Example:

See the reverse side of this document for an example.

Current Year Estimated (Sample Home Based Business) NAICS CLASS: 54 TAX CLASS: F RATE: 0.06%

1	Estimated Gross Receipts for Current Year	\$ 400,000.00
	a. Sales, Use or Excise Taxes	\$ -
	b. Inter-Organizational Sales	\$ -
	c. Payments to Sub Contractors	\$ -
	d. Out of State Sales	\$ -
	e. Sales Returns and Allowances	\$ -
	f. Total Deductions (add a through e)	\$ -
2	Subtract Deductions (f) from Estimated Gross Receipts (1)	\$ 400,000.00
3	Standard Exemption	\$ 50,000.00
4	Subtract line 3 from line 2 (If result is negative, enter 0)	\$ 350,000.00
5	Multiply line 4 by Rate (Found on Renewal Notice)	\$ 210.00
6	Total Due *Home Occupations capped at \$100 or less*	\$ 100.00

Current Year Estimated (Sample -Commercial Business) NAICS CLASS: 42 TAX CLASS: A RATE: 0.01%

1	Estimated Gross Receipts for Current Year	\$ 2,200,000.00
	a. Sales, Use or Excise Taxes	\$ -
	b. Inter-Organizational Sales	\$ -
	c. Payments to Sub Contractors	\$ -
	d. Out of State Sales	\$ -
	e. Sales Returns and Allowances	\$ -
	f. Total Deductions (add a through e)	\$ -
2	Number of Employees * No charge for employees*	12
3	Subtract Deductions (f) from Estimated Gross Receipts (1)	\$ 2,200,000.00
4	Standard Exemption	\$ 50,000.00
5	Subtract line 4 from line 3 (If result is negative, enter 0)	\$ 2,150,000.00
6	Multiply line 5 by Rate (Found on Renewal Notice)	\$ 215.00
7	Regulatory Fee Add \$50.00 (if applicable)	\$ 50.00
8	Application Fee Add \$100.00	\$ 100.00
9	Total Due - (Add Lines 6 through 8)	\$ 365.00

Current Year Estimated (Sample- Professional Practitioners paying based on Gross Receipts) NAICS CLASS: 54 TAX CLASS: F RATE: 0.06%

1	Estimated Gross Receipts for Current Year	\$ 1,000,000.00
	a. Sales, Use or Excise Taxes	\$ -
	b. Inter-Organizational Sales	\$ -
	c. Payments to Sub Contractors	\$ -
	d. Out of State Sales	\$ -
	e. Sales Returns and Allowances	\$ -
	f. Total Deductions (add a through e)	\$ -
2	Number of Employees * No charge for employees*	14
3	Subtract Deductions (f) from Estimated Gross Receipts (1)	\$ 1,000,000.00
4	Standard Exemption	\$ 50,000.00
5	Subtract line 4 from 3 (If result is negative, enter 0)	\$ 950,000.00
6	Multiply line 5 by Rate (Found on Renewal Notice)	\$ 570.00
7	Application Fee Add \$100.00	\$ 100.00
8	Total Due - (Add Lines 6 through 7)	\$ 670.00

OR (Sample -Professional Practitioners electing to pay flat fee per practitioner)

Number of Licensed Practitioners	5
Licensed Practitioner Fee	\$ 400.00
Total amount due- (Multiply Number of Licensed Practitioners by Fee)	\$ 2,000.00