

## Business License Class Schedule by NAICS Code

### Appendix B

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
31	Manufacturing	2.00
32	Manufacturing	2.00
33	Manufacturing	2.00
42	Wholesale trade	1.00
44	Retail trade	1.00
45	Retail trade	1.00
48	Transportation and warehousing	2.00
49	Transportation and warehousing	2.00
51	Information	4.00
52	Finance and insurance	7.00
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation services	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00
<b>Class 8</b>	<b>Mandatory or Recommended Subclasses</b>	
23	Construction	8.10
482	Rail Transportation	8.20
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries ( pool tables)	8.60

**APPENDIX A: BUSINESS LICENSE RATE SCHEDULE**

<b><u>RATE CLASS</u></b>	<b><u>INCOME: \$0 - \$2,000</u></b>	<b><u>INCOME OVER \$2,000</u></b>
	<b><u>BASE RATE</u></b>	<b><u>RATE PER \$1,000 OR FRACTION THEREOF</u></b>
1	\$15.00	\$.15
2	\$20.00	\$.25
3	\$25.00	\$.35
4	\$30.00	\$.45
5	\$35.00	\$.55
6	\$40.00	\$.65
7	\$45.00	\$.75
8.1	\$25.00	\$.25

**NON-RESIDENT RATES**

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Municipality.