

# Barbour County Annual Business Privilege/License Tax Fiscal Year Report

**Locality Name** Barbour  
**Fiscal Year** 2026

## Classifications

## Business License Fee Schedules

0041	City Population 100,000 +, Base Amount: 112.50 50,000 - 99,999, Base Amount: 75.00 20,000 - 49,999, Base Amount: 60.00 10,000 - 19,999, Base Amount: 37.50 5,000 - 9,999, Base Amount: 30.00 Unincorporated or 0 - 4,999, Base Amount: 15.00
0042	City Population Over 25,000 or within 5 miles thereof, Base Amount: 75.00 All other places incorporated or not, Base Amount: 37.50
0043	Actuaries, auditors, and public accountants, Base Amount: 25.00
43.1	Additional fee for private examining or collecting firms, Base Amount: 37.50
0044	County Population 100,001 +, Base Amount: 150.00 60,001 - 100,000, Base Amount: 90.00 40,001 - 60,000, Base Amount: 60.00 0 - 40,000, Base Amount: 37.50
0045	County Population 200,000 +, Base Amount: 225.00 100,000 - 199,999, Base Amount: 187.50 75,000 - 99,999, Base Amount: 150.00 50,000 - 74,999, Base Amount: 75.00 30,000 - 49,999, Base Amount: 37.50 0 - 29,999, Base Amount: 22.50

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0046 A/C plants and equip water requirements  
Uses water; principal business in County, Base Amount: 150.00  
Uses water, principal business outside County, Base Amount: 15.00  
Do not use water - City Population  
100,000 +, Base Amount: 45.00  
50,000 - 99,999, Base Amount: 30.00  
10,000 - 49,999, Base Amount: 15.00  
Unincorporated or 0 - 9,999, Base Amount: 7.50

0047 City Population  
25,000 +, Base Amount: 300.00  
15,000 - 24,999, Base Amount: 150.00  
5,000 - 14,999, Base Amount: 75.00  
0 - 4,999, Base Amount: 37.50

0048 Architects, Base Amount: 25.00

0050 Auctioneers - County License, Base Amount: 25.00

0051 First - Unincorporated or Population  
Unincorporated, Base Amount: 45.00  
Incorporated 50,001 +, Base Amount: 210.00  
Incorporated 25,001 - 50,000, Base Amount: 150.00  
Incorporated 10,001 to 25,000, Base Amount: 120.00  
Incorporated 5,001 to 10,000, Base Amount: 97.50  
Incorporated 2,501 to 5,000, Base Amount: 75.00  
Incorporated 0 - 2,500, Base Amount: 45.00  
Second - Unincorporated or Population  
Unincorporated, Base Amount: 22.50  
Incorporated 50,001 +, Base Amount: 105.00  
Incorporated 25,001 - 50,000, Base Amount: 75.00  
Incorporated 10,001 to 25,000, Base Amount: 60.00  
Incorporated 5,001 to 10,000, Base Amount: 48.75  
Incorporated 2,501 to 5,000, Base Amount: 37.50  
Incorporated 0 - 2,500, Base Amount: 22.50

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0053 City Population  
100,001 +, Base Amount: 60.00  
25,001 - 100,000, Base Amount: 45.00  
5,001 - 25,000, Base Amount: 30.00  
2,001 - 5,000, Base Amount: 15.00  
Unincorporated or 0 - 2,000, Base Amount: 7.50

0054 1st Man, Base Amount: 7.50  
Additional Men, Qty Amount: 7.5 \* #

0055 Square Feet in 1000's, TierQty Amount:  
1,50, Tier Amount: 3 \* #  
51, Tier Amount: 1.5 \* #

0056 Square Feet in 1000's, TierQty Amount:  
1,50, Tier Amount: 1.5 \* #  
51, Tier Amount: 0.75 \* #

0057 Automobile tire retreading shops, Base Amount: 30.00

0058 1st Chair, Base Amount: 3.75  
Additional Chairs, Qty Amount: 3.75 \* #

0059 If 'NO', select City Population  
50,000 +, Base Amount: 150.00  
25,000 - 49,999, Base Amount: 75.00  
10,000 - 24,999, Base Amount: 37.50  
0 - 9,999, Base Amount: 15.00  
If 'YES', select City Population  
50,000 +, Base Amount: 300.00  
25,000 - 49,999, Base Amount: 150.00  
10,000 - 24,999, Base Amount: 75.00  
0 - 9,999, Base Amount: 30.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0060	City Population 60,001 +, Base Amount: 30.00 16,001 - 60,000, Base Amount: 22.50 5,001 - 16,000, Base Amount: 15.00 Unincorporated or 0 - 5,000, Base Amount: 7.50 City Population Battery Manufacturer, Check Amount: 150.00
0061	City Population Shop Owner, Base Amount: 15.00 City Population 60,001 +   Additional Operators, Qty Amount: 9 * # 0 - 60,000   Additional Operators, Qty Amount: 6 * #
0062	City Population 20,000 +, Base Amount: 22.50 10,000 - 19,999, Base Amount: 15.00 Unincorporated or 0 - 9,999, Base Amount: 7.50
0063	Blueprint makers, Base Amount: 22.50
0064	Bond makers, Base Amount: 150.00
0065	Bottling Capacity per minute 150 Bottles and over, Base Amount: 1,000.00 100 and less than 150, Base Amount: 900.00 75 and less than 100, Base Amount: 650.00 60 and less than 75, Base Amount: 600.00 40 and less than 60, Base Amount: 400.00 30 and less than 40, Base Amount: 280.00 16 and less than 30, Base Amount: 180.00 Less than 16 bottles, Base Amount: 80.00
0066	1st Alley, Base Amount: 15.00 Additional Alleys, Qty Amount: 15 * #
0067	Brokers/agents of iron, railway, etc, supplies, Base Amount: 37.50
0068	Brooms, brushes, mops, etc, Base Amount: 15.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0069	069A: Method of Dispensing Sealed containers (bottles, cans, etc.), Base Amount: 3.75
	069B: On Tap by City Population
	25,000 +, Base Amount: 37.50
	15,000 - 24,999, Base Amount: 30.00
	5,000 - 14,999, Base Amount: 22.50
	Unincorporated or 0 - 4,999, Base Amount: 15.00
0070	Cereal beverages, soft drinks - Wholesalers, Base Amount: 75.00
0071	Certified public accountants, Base Amount: 25.00
0072	City Population
	25,000 +, Base Amount: 22.50
	10,000 - 24,999, Base Amount: 15.00
	5,000 - 9,999, Base Amount: 7.50
	2,000 - 4,999, Base Amount: 4.50
	Unincorporated or 0 - 1,999, Base Amount: 3.00
0073	Initial County License or Additional County
	1st County, Base Amount: 105.00
	Additional County, Base Amount: 5.00
0074	Seating Capacity
	4,000 and more, Base Amount: 300.00
	2,000 and less than 4,000, Base Amount: 150.00
	Less than 2,000, Base Amount: 75.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0075	City Population 50,000 +: 50,000 +, Base Amount: 22.50 Dyeing Process, Check Amount: 15.00 10,000 - 49,999: 10,000 - 49,999, Base Amount: 15.00 Dyeing Process, Check Amount: 15.00 Unincorporated or 0 - 9,999: Unincorporated or 0 - 9,999, Base Amount: 7.50 Dyeing Process, Check Amount: 15.00 Satellite Reception/Collection location: Satellite Reception/Collection location, Base Amount: 7.50 Dyeing Process, Check Amount: 15.00 No Place of Business in State: No Place of Business in State, Base Amount: 22.50 Dyeing Process, Check Amount: 15.00
0076	City Population 20,000 +, Base Amount: 30.00 5,000 - 19,999, Base Amount: 15.00 Unincorporated or 0 - 4,999, Base Amount: 7.50
0077	First truck or other vehicle, Base Amount: 22.50 Additional trucks or vehicles, Qty Amount: 4.5 * #
0078	Coffins and caskets - Manufacturers, Base Amount: 150.00
0079	City Population 35,000 +, Base Amount: 150.00 7,000 - 34,999, Base Amount: 75.00 1,000 - 6,999, Base Amount: 30.00 0 - 999, Base Amount: 15.00
0080	City Population 20,000 +, Base Amount: 150.00 0 - 19,999, Base Amount: 37.50
0081	Commission merchants or merchandise brokers, Base Amount: 37.50

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

- 0082      Number or Duration of Events/Shows  
            Single Event, Base Amount: 15.00  
            Continuous Shows Per Month, Baseqty Amount: 45 \* #  
            Continuous Shows Per Week, Baseqty Amount: 22.5 \* #  
            Continuous Shows Per Day, Baseqty Amount: 7.5 \* #
- 0083      083A: Capital Investment - Principal Bus. in County  
            500,000 and up, Base Amount: 225.00  
            300,000 to 499,999, Base Amount: 75.00  
            150,000 to 299,999, Base Amount: 18.75  
            100,000 to 149,999, Base Amount: 11.25  
            50,000 to 99,999, Base Amount: 7.50  
            less than 50,000, Base Amount: 3.75  
            083A: Capital Investment - Principal Bus. NOT in County  
            500,000 and up, Base Amount: 450.00  
            300,000 to 499,999, Base Amount: 150.00  
            150,000 to 299,999, Base Amount: 37.50  
            100,000 to 149,999, Base Amount: 22.50  
            50,000 to 99,999, Base Amount: 15.00  
            less than 50,000, Base Amount: 7.50  
            083B: Type of Loan Activity:  
            Lending money or personal loan, Base Amount: 150.00
- 0084      Gross Amount of Contracts  
            Over \$200,000, Base Amount: 375.00  
            \$150,001 to \$200,000, Base Amount: 300.00  
            \$100,001 to \$150,000, Base Amount: 225.00  
            \$50,001 to \$100,000, Base Amount: 75.00  
            \$20,001 to \$50,000, Base Amount: 37.50  
            \$10,001 to \$20,000, Base Amount: 22.50  
            \$5,000 and not exceeding \$10,000, Base Amount: 15.00
- 0085      Initial County License or Additional County  
            1st County, Base Amount: 35.00  
            Additional county, Base Amount: 10.00
- 0086      Annual Compressing Capacity in bales  
            50,000 or more bales, Base Amount: 375.00  
            20,000 and less than 50,000, Base Amount: 150.00  
            Less than 20,000 bales, Base Amount: 112.50

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0087	Capital Investment \$1,000,000 and over, Base Amount: 300.00 \$500,000 and less than \$1,000,000, Base Amount: 225.00 \$100,000 and less than \$500,000, Base Amount: 150.00 \$50,000 and less than \$100,000, Base Amount: 75.00 \$25,000 and less than \$50,000, Base Amount: 45.00 \$15,000 and less than \$25,000, Base Amount: 30.00 Less than \$15,000, Base Amount: 15.00
0088	Storage Amounts Over 30,000 bales, Base Amount: 300.00 20,000 and not over 30,000, Base Amount: 225.00 15,000 and not over 20,000, Base Amount: 150.00 10,000 and not over 15,000, Base Amount: 90.00 5,000 and not over 10,000, Base Amount: 60.00 Not more than 5,000, Base Amount: 30.00
0089	County Population 300,001 +, Base Amount: 250.00 200,001 - 300,000, Base Amount: 200.00 100,001 - 200,000, Base Amount: 125.00 50,001 - 100,000, Base Amount: 75.00 0 - 50,000, Base Amount: 37.50 County Population Suboffice located in County, Check Amount: 50.00
0090	Capital Investment \$50,000 or over, Base Amount: 150.00 \$25,000 and less than \$50,000, Base Amount: 112.50 \$5,000 and less than \$25,000, Base Amount: 75.00 Less than \$5,000, Base Amount: 30.00
0091	Delicatessen shops, Base Amount: 15.00
0092	City Population 25,001 +, Base Amount: 25.00 5,001 - 25,000, Base Amount: 15.00 1,001 - 5,000, Base Amount: 10.00 Unincorporated or 0 - 1,000, Base Amount: 5.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0093	Detective Agency, Base Amount: 150.00 Additional for Collection of Accounts or notes, Check Amount: 150.00
0094	Developing and printing films, Base Amount: 7.50
0095	Devices for testing skill/strength for profit, Base Amount: 37.50
0096	City Population 100,000 +, Base Amount: 225.00 50,000 - 99,999, Base Amount: 112.50 20,000 - 49,999, Base Amount: 75.00 0 - 19,999, Base Amount: 22.50
0097	City Population 100,000 +, Base Amount: 45.00 50,000 - 99,999, Base Amount: 30.00 10,000 - 49,999, Base Amount: 15.00 Unincorporated or 0 - 9,999, Base Amount: 7.50
0098	Embalmers, Base Amount: 15.00
0099	Engineers, Base Amount: 20.00
0100	Capital Investment Over \$100,000, Base Amount: 375.00 Over \$50,000 to \$100,000, Base Amount: 300.00 Over \$25,000 to \$50,000, Base Amount: 150.00 \$25,000 or less, Base Amount: 75.00 None, Base Amount: 0.00 Capital Investment Fertilizer mixing, Check Amount: 22.50
0101	Fire, closing out, etc, sales, Base Amount: 150.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0102	Yearly - City Population 25,000 +, Base Amount: 75.00 10,000 - 24,999, Base Amount: 45.00 5,000 - 9,999, Base Amount: 30.00 Unincorporated or 0 - 4,999, Base Amount: 15.00 Occasionally - City Population 25,000 +, Base Amount: 75.00 10,000 - 24,999, Base Amount: 45.00 5,000 - 9,999, Base Amount: 30.00 Unincorporated or 0 - 4,999, Base Amount: 15.00
0103	Licensing Period Annual, Baseqty Amount: 75.00 * # Per Month, Baseqty Amount: 30 * # Per Week, Baseqty Amount: 7.5 * #
0104	Fortunetellers, palmists, clairvoyants, etc, Base Amount: 60.00
0105	City Population 10,000 +, Base Amount: 15.00 Unincorporated or 0 - 9,999, Base Amount: 7.50

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0106	<p>Incorporated or Unincorporated location</p> <p>Unincorporated:</p> <p>Initial Pump or Filler, Base Amount: 3.75</p> <p># of Additional Pumps # of Additional Pumps, Qty Amount: 3.75 * #</p> <p>Incorporated - City Pop. 100,000 +:</p> <p>Initial Pump or Filler, Base Amount: 42.00</p> <p># of Additional Pumps # of Additional Pumps, Qty Amount: 31.5 * #</p> <p>Incorporated - City Pop. 40,000 - 99,999:</p> <p>Initial Pump or Filler, Base Amount: 31.50</p> <p># of Additional Pumps # of Additional Pumps, Qty Amount: 21 * #</p> <p>Incorporated - City Pop. 12,000 - 39,999:</p> <p>Initial Pump or Filler, Base Amount: 27.00</p> <p># of Additional Pumps # of Additional Pumps, Qty Amount: 15 * #</p> <p>Incorporated - City Pop. 5,000 - 11,999:</p> <p>Initial Pump or Filler, Base Amount: 21.00</p> <p># of Additional Pumps # of Additional Pumps, Qty Amount: 10.5 * #</p> <p>Incorporated - City Pop. 1,000 - 4,999:</p> <p>Initial Pump or Filler, Base Amount: 10.50</p> <p># of Additional Pumps # of Additional Pumps, Qty Amount: 7.5 * #</p> <p>Incorporated - City Pop. 0 - 999:</p> <p>Initial Pump or Filler, Base Amount: 5.25</p> <p># of Additional Pumps # of Additional Pumps, Qty Amount: 3.75 * #</p>
0107	<p>City Population</p> <p>100,001 +, Base Amount: 75.00</p> <p>30,001 - 100,000, Base Amount: 52.50</p> <p>7,001 - 30,000, Base Amount: 30.00</p> <p>Unincorporated or 0 - 7,000, Base Amount: 15.00</p>
0108	<p>Public Golf Course City Population.</p> <p>35,001 + Per Course, Baseqty Amount: 60 * #</p> <p>10,001 - 35,000 Per Course, Baseqty Amount: 30 * #</p> <p>501 - 10,000 Per Course, Baseqty Amount: 15 * #</p> <p>Unincorporated or 0 - 500 Per Course, Baseqty Amount: 7.5 * #</p> <p>Miniature Golf or Similar Game City Population</p> <p>35,001 + Per Course, Baseqty Amount: 22.5 * #</p> <p>10,001 - 35,000 Per Course, Baseqty Amount: 15 * #</p> <p>501 - 10,000 Per Course, Baseqty Amount: 7.5 * #</p> <p>Unincorporated or 0 - 500 Per Course, Baseqty Amount: 3.75 * #</p>

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

- 0109 City Population of each cleaning establishment  
10,001 +, Base Amount: 15.00  
0 - 10,000, Base Amount: 7.50  
City Population of each cleaning establishment  
In State: # of Add'l Collection/Reception locations, Qty Amount: 7.50 \* #  
City Population of each cleaning establishment  
Out of State: # of Collection/Reception locations, Qty Amount: 7.50 \* #
- 0110 County Population  
100,000 +, Base Amount: 37.50  
40,000 - 99,999, Base Amount: 30.00  
0 - 39,999, Base Amount: 22.50
- 0111 Horse show, rodeo, or dog and pony shows, Baseqty Amount: 37.50 \* #
- 0112 Horse, mule, etc, dealers, Base Amount: 30.00
- 0113 City Population  
35,000 +, Base Amount: 75.00  
7,000 - 34,999, Base Amount: 15.00  
Unincorporated or 0 - 6,999, Base Amount: 7.50
- 0114 Ice factories tons per day, Baseqty Amount: 1.50 \* #
- 0115 Number of Rooms, Rangeqty Amount:  
100, Range Amount: 3 \* #  
50,99, Range Amount: 2.25 \* #  
16,49, Range Amount: 1.5 \* #  
5,15, Range Amount: 0.75 \* #
- 0116 116A: Yes, select City Population  
50,000 +, Base Amount: 225.00  
20,000 - 49,999, Base Amount: 112.50  
10,000 - 19,999, Base Amount: 75.00  
3,000 - 9,999, Base Amount: 45.00  
1,000 - 2,999, Base Amount: 30.00  
Unincorporated or 0 - 999, Base Amount: 15.00  
116B: Licensed junk dealer, automotive dismantler and parts recycler and secondary metal recycler?  
No, Only Car Crushing| Number of car crushers, Baseqty Amount: 300 \* #

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0117	117A: No Diaper Service   City Population 100,000 +, Base Amount: 75.00 60,000 - 99,999, Base Amount: 52.50 25,000 - 59,999, Base Amount: 37.50 10,000 - 24,999, Base Amount: 22.50 Unincorporated or 0 - 9,999, Base Amount: 15.00 117B: Type of Service Diaper Service - Principal Place of Business in Co., Base Amount: 75.00 Diaper Service - Principal Business NOT in Co., Base Amount: 10.50
0118	Power or Steam by City Pop. 35,000 +, Base Amount: 90.00 15,000 34,999, Base Amount: 45.00 5,000 - 14,999, Base Amount: 22.50 Unincorporated or 0 - 4,999, Base Amount: 15.00 Self Service by City Pop. (25% of full license) 35,000 +, Base Amount: 22.50 15,000 34,999, Base Amount: 11.25 5,000 - 14,999, Base Amount: 5.63 Unincorporated or 0 - 4,999, Base Amount: 3.75 Laundry Powered By: Hand Power Laundry, Base Amount: 15.00 Reception/Collection but no place of business, Base Amount: 37.50
0119	Legerdemain and sleight of hand, Base Amount: 7.50
0120	Selling or installing as primary business or not Selling/installing, permanent business in State, Base Amount: 10.00 Selling/installing; not primary bus. NOR perm loc. 1st County, Base Amount: 225.00 Additional County, Base Amount: 50.00
0121	Lumber and timber dealers, Base Amount: 150.00
0122	City Population 100,000 +, Base Amount: 112.50 35,000 - 99,999, Base Amount: 60.00 7,000 - 34,999, Base Amount: 37.50 1,000 - 6,999, Base Amount: 15.00 Unincorporated or 0 - 999, Base Amount: 7.50

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0123	City Population 100,000 +, Base Amount: 60.00 50,000 - 99,999, Base Amount: 37.50 15,000 - 49,999, Base Amount: 22.50 Unincorporated or 0 - 14,999, Base Amount: 7.50
0124	Manicurists, hairdressers, etc, Base Amount: 7.50
0125	City Population 3,001 +, Base Amount: 22.50 0 - 3,000, Base Amount: 7.50
0126	City Population (Per qualified individual) 5,001 +, Base Amount: 25.00 1,001 - 5,000, Base Amount: 10.00 Unincorporated or 0 - 1000, Base Amount: 5.00
0127	Initial County Population 100,001 +, Base Amount: 45.00 60,001 - 100,000, Base Amount: 30.00 40,001 - 60,000, Base Amount: 22.50 0 - 40,000, Base Amount: 15.00 Additional County Population 100,001 +, Base Amount: 11.25 60,001 - 100,000, Base Amount: 7.50 40,001 - 60,000, Base Amount: 5.63 0 - 40,000, Base Amount: 3.75
0131	Monuments and tombstones, Base Amount: 7.50
0132	1st week or portion, Base Amount: 75.00 Each additional week or portion, Qty Amount: 37.5 * #

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

- 0133 If 'NO', select City Population  
35,000 and over within one mile of City Hall|Screens or Viewing Areas, Baseqty Amount: 300 \* #  
35,000 and over more than one mile from City Hall|Screens or Viewing Areas, Baseqty Amount: 90 \* #  
Between 7,000 and 34,999|Screens or Viewing Areas, Baseqty Amount: 75 \* #  
Less than 7,000|Screens or Viewing Areas, Baseqty Amount: 22.5 \* #  
If 'YES', select City Population  
35,000 and over within one mile of City Hall|Screens or Viewing Areas, Baseqty Amount: 600 \* #  
35,000 and over more than one mile from City Hall|Screens or Viewing Areas, Baseqty Amount: 180 \* #  
Between 7,000 and 34,999|Screens or Viewing Areas, Baseqty Amount: 150 \* #  
Less than 7,000|Screens or Viewing Areas, Baseqty Amount: 45 \* #
- 0134 Newsstands, Base Amount: 7.50
- 0135 City Population  
5,001 +, Base Amount: 25.00  
1,001 - 5,000, Base Amount: 10.00  
Unincorporated or 0 - 1000, Base Amount: 5.00
- 0136 Select profession:  
Osteopath, Base Amount: 20.00  
Chiropractor, Base Amount: 20.00
- 0137 Refrigerated capacity (cubic feet)  
200,001 cubic feet and over, Base Amount: 150.00  
100,001 and not over 200,000, Base Amount: 75.00  
50,001 and not over 100,000, Base Amount: 37.50  
25,000 and not over 50,000, Base Amount: 30.00  
Less than 25,000 cubic feet, Base Amount: 22.50  
Refrigerated capacity (cubic feet)  
Refrigerated pipeline, Check Amount: 112.50
- 0138 Pawnbrokers, Base Amount: 375.00
- 0139 139A: Type of Item Peddled  
Treatments of disease or injury, Base Amount: 375.00  
139B: Other items including home remedies|Means of transporting merchandise  
Use Vehicles solely for transportation, Base Amount: 15.00  
Vehicle other than motor vehicle, Base Amount: 30.00  
Operate without a vehicle, Base Amount: 20.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0140	Initial County License City Population 75,000 +, Base Amount: 37.50 40,000 - 74,999, Base Amount: 22.50 7,000 - 39,999, Base Amount: 15.00 0 - 6,999, Base Amount: 7.50 Type of License Additional County License, Base Amount: 7.50 No Fixed Place of business in state Number of Photographers, Base Amount: 15 * #
0141	Nature of Sales/Delivery Selling renting delivering, Base Amount: 75.00 Sells or Solicits sale/No place of business, Base Amount: 37.50 Sell small instruments no piano or organs County Population 100,001 +, Base Amount: 30.00 50,001 - 100,000, Base Amount: 22.50 35,001 - 50,000, Base Amount: 15.00 0 - 35,000, Base Amount: 7.50
0142	Pig iron storage operators, Base Amount: 75.00
0143	City Population 35,000 +, Base Amount: 225.00 Unincorporated or 0 - 34,999, Base Amount: 150.00
0144	Playing cards, Base Amount: 3.00
0145	City Population Incorporated Pop. 50,000 +, Base Amount: 37.50 Incorporated Pop. 10,000 - 49,999, Base Amount: 22.50 Incorporated Pop. 0 - 9,999, Base Amount: 15.00 Unincorporated, Base Amount: 7.50
0146	Number of Pin, bottle or starboard pool tables, Qty Amount: 150 * # # of Pool/Billards tables w/ 15 balls or more, Qty Amount: 37.5 * #
0147	City Population 50,000 +, Base Amount: 150.00 25,000 - 49,999, Base Amount: 75.00 10,000 - 24,999, Base Amount: 37.50 0 - 9,999, Base Amount: 15.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0148	City Population 50,001 +, Base Amount: 37.50 15,001 - 50,000, Base Amount: 22.50 5,001 - 15,000, Base Amount: 15.00 1,001 - 5,000, Base Amount: 7.50 Unincorporated or 0 - 1000, Base Amount: 4.50
0149	City Population 10,000 +, Base Amount: 22.50 5,000 - 9,999, Base Amount: 15.00 Unincorporated or 0 - 4,999, Base Amount: 7.50
0150	Real estate brokers/agents - out of state, Base Amount: 750.00
0151	40,001 +   Seating capacity 10 people or less, Base Amount: 15.00 Over 10 people but not over 20, Base Amount: 22.50 Over 20 but not over 35, Base Amount: 45.00 Over 35 people, Base Amount: 75.00 15,000 - 40,000   Seating capacity 10 people or less, Base Amount: 11.25 Over 10 people but not over 20, Base Amount: 18.75 Over 20 but not over 35, Base Amount: 37.50 Over 35 people, Base Amount: 52.50 5,001 - 14,999   Seating capacity 10 people or less, Base Amount: 7.50 Over 10 people but not over 20, Base Amount: 15.00 Over 20 but not over 35, Base Amount: 22.50 Over 35 people, Base Amount: 37.50 0 - 5,000   Seating capacity 10 people or less, Base Amount: 7.50 Over 10 people but not over 20, Base Amount: 11.25 Over 20 but not over 35, Base Amount: 15.00 Over 35 people, Base Amount: 22.50
0152	Location in/outside incorp'd or police jurisdiction Within incorporated city or police jurisdiction, Base Amount: 37.50 All other places, Base Amount: 75.00
0153	Sandwich shops, barbecue stands, etc, Base Amount: 7.50

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0154	Capacity (feet per day) Over 200,000 feet per day, Base Amount: 750.00 Over 150,000 to 200,000, Base Amount: 600.00 Over 100,000 to 150,000, Base Amount: 450.00 Over 50,000 to 100,000, Base Amount: 300.00 Over 25,000 to 50,000, Base Amount: 150.00 Over 10,000 to 25,000, Base Amount: 75.00 Over 5,000 to 10,000, Base Amount: 37.50 5,000 feet or less per day, Base Amount: 15.00
0155	Scientists, naturopaths, and chiropractors, Base Amount: 10.00
0156	Selling or delivery, Base Amount: 37.50 # of Motor Vehicles used in selling or delivering, Qty Amount: 15 * #
0157	Annual or Monthly License Annual, Base Amount: 30.00 Monthly License   Months, Baseqty Amount: 7.5 * #
0158	158A: City Population or Rolling Stores 100,000 +, Base Amount: 37.50 7,000 - 99,999, Base Amount: 15.00 Unincorporated or 0 - 6,999, Base Amount: 4.50 Rolling Stores, Base Amount: 10.00
0159	Skating rinks, Base Amount: 30.00
0160	Soliciting brokers, Base Amount: 75.00
0161	City Population 50,000 +, Base Amount: 37.50 15,000 - 49,999, Base Amount: 22.50 5,000 - 14,999, Base Amount: 15.00 Unincorporated or 0 - 4,999, Base Amount: 7.50
0162	Stock and bond brokers, Base Amount: 75.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0163	Number of Exhibits Devices or Concessions More than 35 devices, Base Amount: 225.00 21 and not more than 35, Base Amount: 150.00 11 and not more than 20, Base Amount: 112.50 10 devices or less, Base Amount: 75.00
0164	Owner Conductor or person in charge of car, Base Amount: 150.00 Carry on business in the car, Check Amount: 7.50
0165	Capital Investment Over \$100,000, Base Amount: 150.00 Over \$75,000 to \$100,000, Base Amount: 112.50 Over \$50,000 to \$75,000, Base Amount: 75.00 Over \$25,000 to \$50,000, Base Amount: 60.00 Over \$10,000 to \$25,000, Base Amount: 37.50 Over \$5,000 to \$10,000, Base Amount: 22.50 Over \$2,000 to \$5,000, Base Amount: 15.00 Over \$1,000 to \$2,000, Base Amount: 7.50
0166	City Population 30,000 +, Base Amount: 52.50 20,000 - 29,999, Base Amount: 37.50 7,000 - 19,999, Base Amount: 30.00 3,001 - 6,999, Base Amount: 15.00 Unincorporated or 0 - 3000, Base Amount: 7.50
0167	Ticket scalpers, Base Amount: 150.00
0168	Number of Beds 5 or less, Base Amount: 22.50 More than 5 and up to 15, Base Amount: 37.50 More than 15, Base Amount: 52.50 Number of Beds Additional amount for each bed over 15, Qty Amount: 1 * #
0169	City Population 50,000 +, Base Amount: 90.00 25,000 - 49,999, Base Amount: 70.00 5,000 - 24,999, Base Amount: 40.00 Unincorporated or 0-4,999, Base Amount: 20.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

- 0170 Trading stamps, Base Amount: 750.00
- 0171 Transfer of freight - # of veh's in excess of 1, Baseqty Amount: 15 \* #
- 0172 Bakery or Non-Bakery Products  
Non-Bakery Initial County, Base Amount: 35.00  
Non-Bakery Additional County, Base Amount: 5.00  
Bakery Products Initial County, Base Amount: 25.00  
Bakery Products Additional County, Base Amount: 5.00
- 0173 Transient theatrical and vaudeville shows (1 week), Base Amount: 25.00
- 0174 174A: Method of Travel, Sale and/or Display  
Traveling on an animal or non-motor vehicle, Base Amount: 20.00  
174B: Transport on foot or motor veh but not displayed|Initial or Additional County  
Initial County, Base Amount: 30.00  
Additional county, Base Amount: 10.00  
174C: Initial County|Which Vehicle  
1st Vehicle, Base Amount: 150.00  
2nd Vehicle, Base Amount: 195.00  
3rd Vehicle, Base Amount: 195.00  
4th Vehicle, Base Amount: 225.00  
5th Vehicle, Base Amount: 225.00  
6th Vehicle, Base Amount: 225.00  
7 or more Vehicles (each)|Vehicles, Baseqty Amount: 300 \* #  
174C: Use of Motor Vehicle for Display or Sale|Initial or Additional County  
Additional county, Base Amount: 100.00  
174D: Method of Travel, Sale and/or Display  
Sales for himself or another (Medicine Show), Base Amount: 150.00
- 0175 Still Capacity in barrels  
16 or less, Base Amount: 20.00  
Over 16 and not over 20, Base Amount: 35.00  
Over 20 and not over 25, Base Amount: 45.00  
25 or over, Base Amount: 65.00

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0176

### 176A: Vending Machines

\$10,000,000.01 or more, Base Amount: 1,000.00  
\$7,500,000.01 to 10,000,000.00, Base Amount: 900.00  
\$5,000,000.01 to 7,500,000.00, Base Amount: 800.00  
\$2,500,000.01 to 5,000,000.00, Base Amount: 700.00  
\$1,000,000.01 to 2,500,000.00, Base Amount: 600.00  
\$750,000.01 to 1,000,000.00, Base Amount: 500.00  
\$450,000.01 to 750,000.00, Base Amount: 400.00  
\$350,000.01 to 450,000.00, Base Amount: 300.00  
\$250,000.01 to 350,000.00, Base Amount: 200.00  
\$200,000.01 to 250,000.00, Base Amount: 175.00  
\$150,000.01 to 200,000.00, Base Amount: 150.00  
\$100,000.01 to 150,000.00, Base Amount: 125.00  
\$80,000.01 to 100,000.00, Base Amount: 90.00  
\$60,000.01 to 80,000.00, Base Amount: 75.00  
\$48,000.01 to 60,000.00, Base Amount: 60.00  
\$36,000.01 to 48,000.00, Base Amount: 40.00  
\$24,000.01 to 36,000.00, Base Amount: 30.00  
\$12,000.01 to 24,000.00, Base Amount: 20.00  
\$12,000.00 or less, Base Amount: 10.00

### 176C: Coin-operated radios|# of Transmitters

1-4 Transmitters, Base Amount: 8.00

### 176C: Coin-operated radios|# of Transmitters

Each over 4|# Transmitters over 4, Qty Amount: 2 \* # 8 +

### 176C: Not coin operated but thru wire|County Population

125,001 and over, Base Amount: 80.00  
60,001 and not exceeding 125,000, Base Amount: 60.00  
60,000 or less, Base Amount: 30.00

### 176P: Not coin operated but thru wire|County Population

No tangible property sold but service is vended:

On all machines where over one cent is used|Machines where over 1 cent is used, Qty Amount: 8 \* #

On all machines where only one cent is used|Machines where only 1 cent is used, Qty Amount: 1 \* #

0177

### Number of Men Employed

40 and Over, Base Amount: 180.00  
20 and less than 40, Base Amount: 120.00  
10 and less than 20, Base Amount: 45.00  
Over 5 and less than 10, Base Amount: 15.00  
5 or less, Base Amount: 7.50

## Barbour County Annual Business Privilege/License Tax Fiscal Year Report

0178	Veterinary surgery, Base Amount: 5.00
0179	Storage of goods, Check Amount: 37.50 Distributing goods, Check Amount: 150.00
0315	315A: Type of Store License Store License, Base Amount: 1.00 Chain Store License Store Number, Rangeqty Amount: 315B: Type of Store License 0,1, Range Amount: 1.00 315B: Type of Store License 2,5, Range Amount: 15.00 315C: Type of Store License 6,10, Range Amount: 22.50 315D: Type of Store License 11,20, Range Amount: 37.50 315E: Type of Store License 21, Range Amount: 112.50