

Annual Business Privilege/License Tax Fiscal Year Report

March 30, 2026

Instructions:

Locality Name - Use the dropdown box in Column B to select and enter your locality name.

Fiscal Year - Enter the fiscal year being reported. For example: January 1, 2025 - December 31, 2025 or October 1, 2024 - September 30, 2025.

Classifications - Enter the NAICS Code(s) used by your local government to categorize businesses for license fees purposes.

Business License Fee Schedules – Enter the specific license schedule and fees based upon each classification for the fiscal year being reported.

Note: Any municipality or county that has levied a business privilege tax or business license tax and that fails to comply with the provisions of Act 2025-408 shall escrow subsequent business license taxes and business privilege taxes until the municipality or county achieves compliance.

Locality Name (Select Cell C10 to enable locality name drop down menu)

COLUMBIANA

Fiscal Year (Select Cell C11 to enable fiscal year drop down menu)

2025

Classifications	Business License Fee Schedules	Fee or Calculation	Place an "X" in the box if the classifications or fee schedules changed during the reporting year or will change during the next reporting year?
221 - Utilities		1 3% of Gross Receipts	
236 - Construction (Residential)		4 \$300.00	
236 - Construction (Non Residential)		3 \$300.00	
237 - Heavy Equipment		3 \$300.00	
238 - Specialty Trade Contractors	Flat Fee	\$100.00	
Manufacturing			

311 - Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
312 - Beverage and Tobacco Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
313 - Textile Mills	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
314 - Textile Product Mills	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
315 - Apparel Knitting Mills	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
316 - Leather and Hide Tanning and Finishing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
321 - Wood Products Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
322 - Paper Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000

323 - Printing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
324 - Petroleum and Coal Products Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
325 - Basic Chemical Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
326 - Plastic & Rubber Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
327 - Nonmetallic Mineral Product Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
331 - Primary Metal Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
332 - Fabricated Metal Product Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000
333 - Industrial Machinery Manufacturing	\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000

334 - Computer & Electronic Product Manufactur		\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000	5
335 - Electrical Equipment Appliance Componen		\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000	5
336 - Transportation Equipment Manufacturing		\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000	5
337 - Furniture Related Product Manufacturing		\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000	5
339 - Miscellaneous Manufacturing		\$250 for gross receipts \$100,000 or under, \$250 for gross receipts in excess of \$100,000 plus \$0.50 per 1000 up to \$10,000,000, then \$0.25 per 1000 in excess of \$10,000,000	5
Wholesale Trade			
421 - Wholesale Trade	Flat Fee		\$100.00
422 - Wholesale Trade	Flat Fee		\$100.00
422 - Wholesale Trade (Gasoline Distributor)	Flat Fee		\$200.00
422 - Wholesale Trade (Beer & Wine Distributor)			8 \$375.00
Retail Trade			
441 - Motor Vehicle Tires, Accessories & Parts		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	2
442 - Furniture		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	2
443 - Electronic & Appliance Store		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	2

444 - Building Materials		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000
445 - Food & Beverage Stores		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000
445 - Package Stores	8	\$500.00
446 - Health Care Stores		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000
447 - Gasoline Retail		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000
448 - Clothing & Accessories		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000
451 - Sporting Goods & Hobbies		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000
452 - General Merchandise Stores		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000
453 - Miscellaneous Store Retailers		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000
453 - Miscellaneous Store Retailers (Retail Firewc	13	\$250.00
454 - Non-Store Retailers	Flat Fee	\$100.00
454 - Non-Store Retailers (Peddlers)	Flat Fee	\$100.00
454 - Non-Store Retailers (Yard Sale Permit)	12	\$5.00
Transportation and Warehouse		
481 - Air Transportation		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000

		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
483 - Water Transportation		
484 - Truck Transportation	Flat Fee	\$200.00
484 - Truck Transportation (Terminal)	Flat Fee	\$25.00
484 - Transportation	Flat Fee	\$200.00
485 - Passenger Transportation	Flat Fee	\$100.00
485 - Passenger Transportation (Bus Terminal)	Flat Fee	\$25.00
485 - Passenger Transportation (Taxi/Limousine S		9 \$75 per vehicle, \$20 per driver
487 - Sightseeing	Flat Fee	\$100.00
492 - Couriers	Flat Fee	\$100.00
493 - Warehouse & Storage	Flat Fee	\$200.00
Information		
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
511 - Publishing Industries		
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
511 - Software Publishing		
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
512 - Motion Pictures		
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
515 - Broadcasting		
517 - Telecommunications (Telephone Local)	10	\$210.00
517 - Telecommunications (Telephone Long Dista	10	\$53.00
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
517 - Telecommunications (Cellular and Other Wi		
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
517 - Telecommunications (Resellers of Service)		

517 - Satellite Telecommunications	2	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	
517 - Cable & Other Distribution	2	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	
517 - Other Telecommunications	2	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	
519 - Internet Service Providers	2	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	
519 - Information Services	2	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	
Finance and Insurance			
522 - Bank Main Office	6		\$125.00
522 - Bank Branch or ATM	6		\$10.00
522 - Savings and Loans	6		\$125.00
522 - S & L Branch or ATM	6		\$10.00
522 - Pawn Shop	2	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	
522 - Credit Services	2	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	
523 - Securities, Commodity	2	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of \$50,000	
524 - Insurance Company (Casualty, Fire and/or Marine)	15	4% of gross premiums	
524 - Insurance Company (Health)	15	\$10 plus 1% of gross premiums	
524 - Agent Office		Flat Fee	\$100.00
525 - Funds, Trusts, Other Financial Agencies		Flat Fee	\$100.00
Real Estate and Rental and Leasing			
531 - Real Estate, Lessors Of (Each Residential Unit)		Flat Fee	\$50.00

531 - Real Estate, Lessors Of (Each Non Resident); Flat Fee		\$100.00
531 - Real Estate, Lessors Of (Each Self-Storage U Flat Fee	\$4 per unit for 1st 50 units, Then \$2 per unit thereafter	
	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
531 - Real Estate (Offices, Agents, Brokers)	2 \$50,000	
532 - Rental & Leasing (Auto, Truck, Trailer and R Flat Fee		\$100.00
	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
532 - Rental Consumer Electronics & Appliances	2 \$50,000	
	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
532 - Rental & Leasing (Rental Centers)	2 \$50,000	
	\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
532 - Rental & Leasing Commercial/Industrial	2 \$50,000	
532 - Rental of Uniforms	Flat Fee	\$150.00
Professional, Scientific and Technical Services		
	\$200 for gross receipts up to \$200,000, \$200 plus	
541 - Attorney/Lawyers	14 .050 percent of gross receipts over \$200,000	
	\$200 for gross receipts up to \$200,000, \$200 plus	
541 - Accountant/CPAs	14 .050 percent of gross receipts over \$200,000	
	\$200 for gross receipts up to \$200,000, \$200 plus	
541 - Architect	14 .050 percent of gross receipts over \$200,000	
	\$200 for gross receipts up to \$200,000, \$200 plus	
541 - Physician	14 .050 percent of gross receipts over \$200,000	
	\$200 for gross receipts up to \$200,000, \$200 plus	
541 - Dentist	14 .050 percent of gross receipts over \$200,000	
	\$200 for gross receipts up to \$200,000, \$200 plus	
541 - Chiropractor	14 .050 percent of gross receipts over \$200,000	
	\$200 for gross receipts up to \$200,000, \$200 plus	
541 - Optometrist	14 .050 percent of gross receipts over \$200,000	
	\$200 for gross receipts up to \$200,000, \$200 plus	
541 - Engineer	14 .050 percent of gross receipts over \$200,000	

541 - Surveyor		\$200 for gross receipts up to \$200,000, \$200 plus 14 .050 percent of gross receipts over \$200,000
541 - Design Services		\$200 for gross receipts up to \$200,000, \$200 plus 14 .050 percent of gross receipts over \$200,000
541 - Computer Programmer		\$200 for gross receipts up to \$200,000, \$200 plus 14 .050 percent of gross receipts over \$200,000
541 - Management, Scientific and Technical Cons		\$200 for gross receipts up to \$200,000, \$200 plus 14 .050 percent of gross receipts over \$200,000
541 - Direct Mail Advertising	Flat Fee	\$250.00
541 - Photographer		\$200 for gross receipts up to \$200,000, \$200 plus 14 .050 percent of gross receipts over \$200,000
541 - Veterinarian		\$200 for gross receipts up to \$200,000, \$200 plus 14 .050 percent of gross receipts over \$200,000
541 - Professional Services Not Elsewhere Classifi		\$200 for gross receipts up to \$200,000, \$200 plus 14 .050 percent of gross receipts over \$200,000
551 - Management Companies		\$200 for gross receipts up to \$200,000, \$200 plus 14 .050 percent of gross receipts over \$200,000
Administrative/Support/Waste Management		
561 - Employment Services	Flat Fee	\$100.00
561 - Administrative Services	Flat Fee	\$100.00
561 - Travel Agencies	Flat Fee	\$100.00
561 - Investigation/Security Services	Flat Fee	\$100.00
561 - Dwelling Services/Exterminating Services	Flat Fee	\$100.00
561 - Dwelling Services/Cleaning Services	Flat Fee	\$100.00
561 - Dwelling Services/Landscaping	Flat Fee	\$100.00
562 - Waste Management (Companies,Trucks)	Flat Fee	\$100.00
562 - Waste Treatment		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
562 - Waste Management (Septic Tanks, Portable	Flat Fee	\$100.00
Educational Services		
611 - Educational Services	Flat Fee	\$100.00
Health Care and Social Services		

621 - HMO		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
621 - Outpatient Care Centers		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
621 - Medical/Diagnostic	Flat Fee	\$100.00
621 - Ambulance	Flat Fee	\$250.00
622 - Hospitals		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
623 - Nursing Care	Flat Fee	\$350.00
623 - Nursing Home	Flat Fee	\$350.00
623 - Residential Care Facilities	Flat Fee	\$350.00
624 - Social Assistance (Shelters)		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
624 - Social Assistance (Food, Housing, Emergenc		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
624 - Social Assistance (Vocation, Rehabilitation S		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
624 - Social Assistance (Day Care Services)	Flat Fee	\$200.00
624 - Social Assistance (In-Home Day Care)	Flat Fee	\$100.00
Arts, Entertainment and Recreation		
711 - Arts		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000
711 - Special Events		\$150 liquor or specail events retail license; \$1000 street fair per week or \$50 per ride/machine; \$200 Circus; \$200 Wrestling/Boxing Matches
712 - Museums		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of 2 \$50,000

713 - Amusement (Arcades)	Flat Fee	\$50.00	Each Device/Game
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
713 - Amusement (Amusement & Theme Parks)		2 \$50,000	
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
713 - Amusement (Golf Courses, Fitness Centers,		2 \$50,000	
713 - Amusement (Fireworks Displays)		13	\$250.00
Accommodations & Food Services			
721 - Accommodations (Hotels, Motels)	Flat Fee		\$500.00
721 - Accommodations (Bed and Breakfast)	Flat Fee		\$300.00
721 - Accommodations (Trailer Parks, RV Parks)	Flat Fee		\$100.00
721 - Accommodations (Rooming/Boarding Houses)	Flat Fee		\$50.00
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
722 - Restaurant (Full Service)		2 \$50,000	
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
722 - Restaurant (Limited Service)		2 \$50,000	
722 - Caterers (Caterers and Food Trucks)	Flat Fee		\$100.00
722 - Drinking Establishment		8	\$500.00
Other Services			
811 - Repairs & Maintenance (Auto, Paint/Body, etc)	Flat Fee		\$150.00
811 - Repairs & Maintenance (Electronic Equipment)	Flat Fee		\$100.00
811 - Repairs & Maintenance (Machinery)	Flat Fee		\$150.00
811 - Repairs & Maintenance (Appliances)	Flat Fee		\$100.00
812 - Personal Services (Hair, Skin, Nail, Tanning)	Flat Fee		\$100.00 Plus \$20 each additional operator
812 - Fortune Teller or Clairvoyant	Flat Fee		\$500.00
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
812 - Death Care Services		2 \$50,000	
		\$100 for gross receipts less than \$50,000, \$100 plus \$0.50 per 1000 of all gross receipts in excess of	
812 - Dry Cleaning & Laundry		2 \$50,000	

812 - Laundry (Coin Operated)	Flat Fee	\$150.00	
812 - Linen-Towel Service	Flat Fee	\$150.00	
812 - Other Personal Services	Flat Fee	\$100.00	
910 - Vending Machines	Flat Fee	\$25.00	Each Machine
910 - Pool Tables	Flat Fee	\$50.00	Each Table
910 - Amusement Devices and/or Games	Flat Fee	\$50.00	Each Device/Game
910 - Tow Trucks/Wreckers		7 \$50 each up to 1 ton; \$100 each over 1 ton	
		\$100 for gross receipts less than \$50,000, \$100 plus	
		\$0.50 per 1000 of all gross receipts in excess of	
999 - Unclassified Miscellaneous Business Service		2 \$50,000	
		\$100 for gross receipts less than \$50,000, \$100 plus	
		\$0.50 per 1000 of all gross receipts in excess of	
999 - Unclassified Miscellaneous Personal Service		2 \$50,000	