

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)

MADISON
2025

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

Classifications	Business License Fee Schedules	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?
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Schedule "A" – Contractors and Subcontractors:

On less than \$25,000.00 \$ 65.00

\$25,000.00 and less than \$100,000.00 \$ 125.00

\$100,000.00 and less than \$1,000,000.00 \$ 300.00

\$1,000,000.00 and less than \$5,000,000.00 \$ 450.00

\$5,000,000.00 and less than \$10,000,000.00 \$ 600.00

Plus, an additional amount equal to 1/40 of 1% of all gross receipts over \$10,000,000.00.

236115 - NEW SINGLE-FAMILY HOUSING CONSTRUCTION	A
236116 - NEW MULTIFAMILY HOUSING CONSTRUCTION	A
236118 - RESIDENTIAL REMODELERS	A
236210 - INDUSTRIAL BUILDING CONSTRUCTION	A
236220 - COMMERCIAL & INSTITUTIONAL BUILDING CONST.	A
2362201 - COMMERCIAL & INSTITUTIONAL BLDG. (GC#<18908)	A
2362202 - COMMERCIAL & INSTITUTIONAL BLDG. (GC#>18908)	A
237110 - WATER & SEWER LINE & RELATED CONSTRUCTION	A
2371101 - IRRIGATION CONTRACTORS	A
237130 - POWER & COMMUNICATION LINE CONSTRUCTION	A
237310 - HIGHWAY, STREET & BRIDGE CONSTRUCTION	A
237990 - OTHER HEAVY & CIVIL ENGINEERING CONSTRUCTION	A
238110 - POURED CONCRETE FOUNDATION & STRUCTURE	A
238120 - STRUCTURAL STEEL & PRECAST CONCRETE CONT.	A
238130 - FRAMING CONTRACTORS	A
238140 - MASONRY CONTRACTORS	A
238150 - GLASS & GLAZING CONTRACTORS	A
238160 - RESIDENTIAL ROOFING CONTRACTORS	A
2381601 - COMMERCIAL ROOFING CONTRACTOR	A
238170 - SIDING CONTRACTORS	A
238190 - OTHER FOUNDATION, STRUCTURE & BUILDING EXTERIOR	A
238210 - ELECTRICAL CONTRACTORS	A
2382101 - TELEPHONE INSTALLATION CONTRACTORS	A
2382102 - HOME THEATER INSTALLATION	A
2382103 - RESIDENTIAL ELECTRICIANS	A

238220 - PLUMBING CONTRACTORS	A
2382201 - HEATING & AIR CONDITIONING CONTRACTORS	A
2382202 - HEATING & AIR (ELECTRIC ONLY) CONTRACTORS	A
2382203 - GAS FITTING CONTRACTORS	A
2382204 - FIRE SPRINKLERS SUBCONTRACTORS	A
2382205 - REFRIGERATION CONTRACTORS	A
238290 - OTHER BUILDING EQUIPMENT CONTRACTORS	A
238310 - DRYWALL CONTRACTORS	A
2383101 - INSULATION CONTRACTORS	A
238320 - PAINTING & WALLPAPERING CONTRACTORS	A
238330 - FLOORING CONTRACTORS	A
238340 - TILE & TERRAZZO CONTRACTORS	A
238350 - FINISH CARPENTRY CONTRACTORS, WINDOW INSTALLATION	A
2383501 - CABINET CONTRACTORS	A
238390 - OTHER BUILDING FINISHING CONTRACTORS	A
238910 - SITE PREPARATION CONTRACTORS	A
2389101 - EXCAVATING CONTRACTORS	A
238990 - ALL OTHER SPECIALTY TRADE CONTRACTORS	A
2389901 - SWIMMING POOL CONTRACTORS	A
2389902 - FENCE INSTALLATION CONTRACTORS	A
2389903 - SIGN CONTRACTORS	A
561621 - SECURITY SYSTEMS SERVICES (EXCEPT LOCKSMITHS)	A
561730 - LANDSCAPING SERVICES	A
5617302 - TREE SERVICE CONTRACTORS	A
5617303 - ORNAMENTAL & TURF PEST CONTROL	A
Schedule "AA" – Gasoline – Retail For the first multiple nozzle dispenser \$ 100.00 For each additional multiple nozzle dispenser \$ 50.00 For the first single nozzle dispenser \$ 50.00 For each additional single nozzle dispenser \$ 25.00 For each truck used for retail delivery \$ 75.00	
4471101 - GASOLINE - RETAIL	AA

Schedule "AB" – Gasoline – Wholesale:

On less than 1,000,000 gallons \$ 350.00

1,000,000 gallons and less than 2,000,000 gallons \$ 450.00

2,000,000 gallons and over \$ 550.00

424720 - PETROLEUM & PETROLEUM PRODUCTS WHOLESALER	AB
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Schedule "AC" – Wholesale Grocery or Drug Sales:

On less than \$10,000.00 \$ 50.00

\$10,000.00 and less than \$50,000.00 \$ 150.00

\$50,000.00 and less than \$100,000.00 \$ 250.00

\$100,000.00 and less than \$150,000.00 \$ 350.00

\$150,000.00 and less than \$200,000.00 \$ 450.00

424210 - DRUGS & DRUGGISTS SUNDRIES MERCHANT WHOLESALERS	AC
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424410 - GENERAL LINE GROCERY MERCHANT WHOLESALERS	AC
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424420 - PACKAGED FROZEN FOOD MERCHANT WHOLESALERS	AC
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424430 - DAIRY PRODUCTS (EXCEPT DRIED OR CANNED) WHOLESALERS	AC
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424440 - POULTRY & POULTRY PRODUCT MERCHANT WHOLESALERS	AC
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424450 - CONFECTIONERY MERCHANT WHOLESALERS	AC
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424460 - FISH & SEAFOOD MERCHANT WHOLESALERS	AC
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424470 - MEAT & MEAT PRODUCT MERCHANT WHOLESALERS	AC
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424480 - FRESH FRUIT & VEGETABLE MERCHANT WHOLESALERS	AC
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424490 - OTHER GROCERY & RELATED PRODUCT WHOLESALERS	AC
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Schedule "AD" – Development of Property:

On less than \$50,000.00 \$ 150.00

And, in addition, 1/10 of 1% of all gross receipts in excess of \$50,000.00.

237210 - LAND SUBDIVISION	AD
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Schedule "AE" – Motor Carriers:

\$200.00

Code of Alabama 37-3-33

484230 - SPECIALIZED FREIGHT TRUCKING, LONG DISTANCE	AE
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Schedule "AF" – Newspapers (Local):

On less than \$50,000.00 \$ 150.00

And, in addition, 1/10 of 1% of all gross receipts in excess of \$50,000.00

511110 - NEWSPAPER PUBLISHERS	AF
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Schedule "AG" – Newspapers (Out of Town):

\$ 100.00

5111101 - NEWSPAPER PUBLISHERS (OUT OF TOWN)	AG
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Schedule "AH" – Pawn Broker:

On less than \$20,000.00 \$ 200.00

And, in addition, 1/10 of 1% of all gross receipts in excess of \$20,000.00.

522298 - ALL OTHER NONDEPOSITORY CREDIT INTERMEDIATION	AH
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Schedule "AI" – Vending Machines:

For each coin-operated music machines \$ 25.00

For each coin-operated amusement machine \$ 15.00

713120 - AMUSEMENT ARCADES	AI
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7139901 - JUKE BOXES	AI
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Schedule "AJ" – Temporary Merchants License – Fixed Location:

\$90.00

For the sale of goods, wares, products or services at a temporary location for a duration of less than 30 days.

4543902 - TEMPORARY MERCHANTS LICENSE, FIXED LOCATION	AJ
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Schedule "AK" – Transfer or Moving Companies:

For each vehicle so employed \$ 100.00

484210 - USED HOUSEHOLD & OFFICE GOODS MOVING	AK
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484220 - SPECIALIZED FREIGHT (EX. USED GOODS TRUCKING)	AK
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Schedule "AL" – Trailer Camps:

For the first ten (10) spaces \$ 50.00

For each additional space \$ 5.00

531190 - LESSORS OF OTHER REAL ESTATE PROPERTY	AL
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Schedule "AM" – Securities Brokers or Dealers:	
On less than \$25,000.00 \$ 150.00	
And, in addition, 1/20 of 1% of gross receipts in excess of \$25,000.00	
523110 - INVESTMENT BANKING & SECURITIES DEALING	AM
523120 - SECURITIES BROKERAGE	AM
523140 - COMMODITY CONTRACTS BROKERAGE	AM
523910 - MISCELLANEOUS INTERMEDIATION	AM
523920 - PORTFOLIO MANAGEMENT	AM
523930 - INVESTMENT ADVICE	AM
523999 - MISCELLANEOUS FINANCIAL INVESTMENT ACTIVITIES	AM
Schedule "AN" – Public Utilities:	
Three (3%) of the gross receipts of such public utility on sales or such utility service within the city during the next preceding calendar year.	
221122 - ELECTRIC POWER DISTRIBUTION	AN
221210 - NATURAL GAS DISTRIBUTION	AN
221310 - WATER SUPPLY & IRRIGATION SYSTEMS	AN
221320 - SEWAGE TREATMENT FACILITIES	AN
Schedule "AO" – Miscellaneous:	
On less than \$10,000.00 \$ 65.00	
And, in addition, 1/10 of 1% of gross receipts in excess of \$10,000.00.	
425120 - WHOLESALE TRADE AGENTS & BROKERS	AO
999001 - UNCLASSIFIED ESTABLISHMENTS - OTHER	AO
Schedule "AP" – Radio & Television Broadcasting Stations:	
On less than \$50,000.00 \$ 175.00	
And, in addition, 1/20 of 1% of gross receipts in excess of \$50,000.00.	
515111 - RADIO NETWORKS	AP
515112 - RADIO STATIONS	AP
515120 - TELEVISION BROADCASTING	AP
Schedule "AQ" – Pistols and/or Other Weapons:	
On less than \$20,000.00 \$ 125.00	
And, in addition, 1/10 of 1% of gross receipts in excess of \$20,000.00.	
4511101 - PISTOLS, RIFLES OR OTHER WEAPONS	AQ

Schedule "AR" – Laundries, Self-Service: For each machine \$ 8.00	
812310 - COIN-OPERATED LAUNDRIES & DRYCLEANERS	AR
Schedule "AS" – Hospital and/or Clinic: For the first five (5) beds \$ 175.00 For each additional bed \$ 10.00	
622110 - GENERAL MEDICAL & SURGICAL HOSPITALS	AS
622210 - PSYCHIATRIC & SUBSTANCE ABUSE HOSPITALS	AS
622310 - SPECIALTY (EXC. PSYCHIATRIC & SUBSTANCE ABUSE) HOS	AS
Schedule "AT" – Rest Home or Retirement Home: For the first five (5) beds \$ 100.00 For each additional bed \$ 5.00	
623110 - NURSING CARE FACILITIES	AT
623312 - HOMES FOR THE ELDERLY	AT
Schedule "AU" – Parking Lot: For the first twenty-five (25) spaces \$ 100.00 For each additional space \$ 4.00	
812930 - PARKING LOTS & GARAGES	AU
Schedule "AV" – Cemetery Companies: \$125.00	
812220 - CEMETERIES & CREMATORIUMS	AV
Schedule "AW" – Bowling Alleys: For each alley (whether in use or not) \$ 30.00	
713950 - BOWLING CENTERS	AW
Schedule "AX" – Golf: On less than \$25,000.00 \$ 65.00 And, in addition, 1/10 of 1% of gross receipts over \$25,000.00.	
713910 - GOLF COURSES & COUNTRY CLUBS	AX
713990 - ALL OTHER AMUSEMENT & RECREATION INDUSTRIES	AX
Schedule "AY" – Theater or Motion Picture Shows: On less than \$20,000.00 \$ 75.00 And, in addition, 1/10 of 1% of gross receipts over \$20,000.00.	
512131 - MOTION PICTURE THEATERS (EXCEPT DRIVE-INS)	AY

512132 - DRIVE-IN MOTION PICTURE THEATERS	AY
Schedule "AZ" – Warehouse: On less than \$10,000.00 \$ 75.00 And, in addition, 1/10 of 1% of gross receipts in excess of \$10,000.00	
493110 - GENERAL WAREHOUSING & STORAGE	AZ
493120 - REFRIGERATED WAREHOUSING & STORAGE	AZ
493130 - FARM PRODUCT WAREHOUSING & STORAGE	AZ
493190 - OTHER WAREHOUSING & STORAGE	AZ
Schedule "B" – Merchants, Retail: On less than \$10,000.00 \$ 30.00 \$10,000.00 and less than \$20,000.00 \$ 65.00 And, in addition, 1/10 of 1% of all gross receipts in excess of \$20,000.00.	
323113 - COMMERCIAL SCREEN PRINTING	B
323114 - QUICK PRINTING	B
334519 - OTHER MEASURING & CONTROLLING DEVICE MFG.	B
441221 - MOTORCYCLE DEALER	B
441222 - BOAT DEALERS	B
441229 - ALL OTHER MOTOR VEHICLE DEALERS	B
441310 - AUTOMOTIVE PARTS & ACCESSORIES STORE	B
441320 - TIRE DEALERS	B
442110 - FURNITURE STORES	B
442210 - FLOOR COVERING STORES	B
442291 - WINDOW TREATMENT STORES	B
442299 - ALL OTHER HOME FURNISHINGS STORES	B
443111 - HOUSEHOLD APPLIANCE STORE	B
443112 - RADIO, TELEVISION & OTHER ELECTRONIC STORES	B
443120 - COMPUTER & SOFTWARE STORES	B
443130 - CAMERA & PHOTOGRAPHIC SUPPLIES STORES	B
444110 - HOME CENTERS	B
444120 - PAINT & WALLPAPER STORES	B
444130 - HARDWARE STORES	B
444190 - OTHER BUILDING MATERIALS DEALERS	B

444210 - OUTDOOR POWER EQUIPMENT STORES	B
444220 - NURSERY, GARDEN CENTER & FARM SUPPLY STORES	B
445110 - SUPERMARKETS & OTHER GROCERY STORES	B
445120 - CONVENIENCE STORES	B
445210 - MEAT MARKETS	B
445220 - FISH & SEAFOOD MARKETS	B
445230 - FRUIT & VEGETABLE MARKETS	B
445291 - BAKED GOODS STORES	B
445292 - CONFECTIONERY & NUT STORES	B
445299 - ALL OTHER SPECIALTY FOOD STORES	B
446110 - PHARMACY & DRUG STORES	B
446120 - COSMETICS, BEAUTY SUPPLIES & PERFUME STORES	B
446130 - OPTICAL GOODS STORES	B
446191 - FOOD (HEALTH) SUPPLEMENT STORES	B
446199 - ALL OTHER HEALTH & PERSONAL CARE STORES	B
447110 - GASOLINE STATIONS WITH CONVENIENCE STORES	B
447190 - OTHER GASOLINE STATIONS	B
448110 - MEN'S CLOTHING STORES	B
448120 - WOMEN'S CLOTHING STORES	B
448130 - CHILDREN'S & INFANTS CLOTHING STORES	B
448140 - FAMILY CLOTHING STORES	B
448150 - CLOTHING ACCESSORIES STORES	B
448190 - OTHER CLOTHING STORES	B
448210 - SHOE STORES	B
448310 - JEWELRY STORES	B
448320 - LUGGAGE & LEATHER GOODS STORES	B
451110 - SPORTING GOODS STORES	B
451120 - HOBBY, TOY & GAME STORES	B
451130 - SEWING, NEEDLEWORK & PIECE GOODS STORES	B
451140 - MUSICAL INSTRUMENT & SUPPLIES STORES	B
451211 - BOOK STORES	B
451212 - NEWS DEALERS & NEWSSTANDS	B
451220 - PRERECORDED TAPE, COMPACT DISC & RECORD STORES	B

452111 - DEPARTMENT STORES (EXCEPT DISCOUNT DEPT. STORES)	B
452112 - DISCOUNT DEPARTMENT STORES	B
452910 - WAREHOUSE CLUBS & SUPERCENTERS	B
452990 - ALL OTHER GENERAL MERCHANDISE STORES	B
453110 - FLORISTS	B
453210 - OFFICE SUPPLIES & STATIONERY STORES	B
453220 - GIFT, NOVELTY & SOUVENIR SHOPS	B
453310 - USED MERCHANDISE STORES	B
453910 - PET & PET SUPPLIES STORES	B
453920 - ART DEALERS	B
453930 - MANUFACTURED (MOBILE) HOME DEALERS	B
453991 - TOBACCO STORES	B
453998 - ALL OTHER MISC.STORE RETAILERS(EXC.TOBACCO STORES)	B
454111 - ELECTRONIC SHOPPING	B
454112 - ELECTRONIC AUCTIONS	B
454113 - MAIL-ORDER HOUSES	B
454210 - VENDING MACHINE OPERATORS	B
454311 - HEATING OIL DEALERS	B
454312 - LIQUEFIED PETROLEUM GAS (BOTTLED GAS) DEALERS	B
454390 - OTHER DIRECT SELLING ESTABLISHMENTS	B
522320 - FINANCIAL TRANS PROCESSING RESERVE & CLRGHSE ACTIV	B
541921 - PHOTOGRAPHY STUDIOS, PORTRAITS	B
541922 - COMMERCIAL PHOTOGRAPHY	B
561431 - PRIVATE MAIL CENTERS	B
812921 - PHOTOFINISHING LABORATORIES (EXCEPT ONE-HOUR)	B
812922 - ONE-HOUR PHOTOFINISHING	B
Schedule "BB" – Kennel or Veterinary Hospital: On less than \$10,000.00 \$ 65.00 \$10,000.00 and less than \$20,000.00 \$ 90.00 \$20,000.00 and less than \$35,000.00 \$ 115.00 \$35,000.00 and less than \$60,000.00 \$ 165.00 And, in addition, 1/10 of 1% of gross receipts in excess of \$60,000.00.	
541940 - VETERINARY SERVICES	BB

Schedule "BC" – Finance & Loan Company: \$350.00	
522220 - SALES FINANCING	BC
522291 - CONSUMER LENDING	BC
522292 - REAL ESTATE CREDIT	BC
522293 - INTERNATIONAL TRADE FINANCING	BC
522294 - SECONDARY MARKET FINANCING	BC
Schedule "BD" – Funeral Directors: On less than \$50,000.00 \$ 225.00 And, in addition, 1/10 of 1% of gross receipts in excess of \$50,000.00.	
812210 - FUNERAL HOMES & FUNERAL SERVICES	BD
Schedule "BE" – Billiard or Pool Rooms: For the first table \$ 100.00 For each additional table \$ 25.00	
7139902 - BILLIARD OR POOL ROOMS	BE
Schedule "BF" – Carnival, Fair or Circus: For each week or part-week of operation \$1,000.00 Provided, however, that qualified tax-exempt, nonprofit corporations or civic, educational, or charitable organizations which sponsor a carnival, fair or circus for fundraising purposes for such organizations shall be subject only to a license tax of \$50.00 per day.	
711190 - OTHER PERFORMING ARTS COMPANIES	BF
Schedule "BG" – Television Distribution: \$100.00 Plus an additional amount as will equal three (3%) percent of the total gross receipts from such business during the next preceding year; provided, that no person shall engage in or be licensed to operate a television distribution system without first having secured a franchise from the city.	
515210 - CABLE & OTHER SUBSCRIPTION PROGRAMMING	BG
Schedule "BH" – Directory: \$400.00	
511140 - DIRECTORY & MAILING LIST PUBLISHERS	BH

Schedule "BI" – Door to Door Sales:

\$90.00

Note: For the sales of goods, wares, products or services for the duration of less than thirty (30) days.

4543903 - DOOR TO DOOR SALES

BI

Schedule "BJ" – Merchants, Retail – Sponsors License:

On less than \$10,000.00 \$ 30.00

\$10,000.00 and less than \$20,000.00 \$ 65.00

And, in addition, 1/10 of 1% of all gross receipts in excess of \$20,000.00.

Where such sales occur at flea markets, craft shows, art shows, and exhibitions, the city may issue one (1) license to the person or organization sponsoring or benefiting from such sale or exhibition, upon agreement of such person or organization to account for the gross receipts of all persons otherwise required to be licensed hereunder participating in such sale or event, and accompanied by such bond as may be required under the provisions hereof for the purpose of assuring payment of all license and sales taxes due the city as a result thereof. Further, provided that where a bona fide nonprofit educational or civic organization is the applicant for a sponsor's license under this schedule, such license will be issued upon payment of the issuance fee only.

4543901 - MERCHANTS, RETAIL - SPONSORS LICENSE

BJ

Schedule "BK" – Railroads:

In municipalities having a population of more than 10,000, \$25.00 for the first 1,000 inhabitants and \$35.00 for each additional 1,000 inhabitants or majority fraction thereof; provided, however, that in no case shall any municipality assess or collect such a privilege or license tax exceeding \$2,000.00.

482111 - LINE-HAUL RAILROADS

BK

482112 - SHORT LINE RAILROADS

BK

Schedule "C" – Merchants, Wholesale:

On less than \$50,000.00 \$ 75.00

\$50,000.00 and less than \$100,000.00 \$125.00

\$100,000.00 and less than \$200,000.00 \$175.00

\$200,000.00 and less than \$250,000.00 \$225.00

And, in addition, 1/10 of 1% of all gross receipts in excess of \$250,000.00 and not over \$2,500,000.00; and 1/20 of 1% of all gross receipts in excess of \$2,500,000.00 and not over \$10,000,000.00; and 1/40 of 1% of all gross receipts over \$10,000,000.00.

423110 - AUTOMOBILE & OTHER MOTOR VEHICLE MERCHANT WHOLESAL	C
423120 - MOTOR VEHICLE SUPPLIES & NEW PARTS MERCHANT WHOLES	C
423130 - TIRE & TUBE MERCHANT WHOLESALERS	C
423140 - MOTOR VEHICLE PARTS (USED) MERCHANT WHOLESALERS	C
423210 - FURNITURE MERCHANT WHOLESALERS	C
423220 - HOME FURNISHING MERCHANT WHOLESALERS	C
423310 - LUMBER, PLYWOOD, MILLWORK & WOOD PANEL WHOLESALE	C
423320 - BRICK, STONE & RELATED CONST. MATERIAL WHOLESALERS	C
423330 - ROOFING, SIDING & INSULATION MATERIAL WHOLESALERS	C
423390 - OTHER CONSTRUCTION MATERIAL MERCHANT WHOLESALERS	C
423410 - PHOTOGRAPHIC EQUIPMENT & SUPPLIES WHOLESALERS	C
423420 - OFFICE EQUIPMENT MERCHANT WHOLESALERS	C
423430 - COMPUTER & COMP. PERIPHERAL EQUIP. & SOFTWARE WHOL	C
423440 - OTHER COMMERCIAL EQUIPMENT MERCHANT WHOLESALERS	C
423450 - MEDICAL, DENTAL & HOSPITAL EQUIP. & SUP. WHOLESALE	C
423460 - OPHTHALMIC GOODS MERCHANT WHOLESALERS	C
423490 - OTHER PROFESSIONAL EQUIP. & SUPPLIES WHOLESALERS	C
423510 - METAL SERVICE CENTERS & OTHER METAL WHOLESALERS	C
423520 - COAL & OTHER MINERAL & ORE MERCHANT WHOLESALERS	C
423620 - ELEC. & ELEC. APPLIANCE, TV, RADIO SET WHOLESALERS	C
423690 - OTHER ELECTRONIC PARTS & EQUIPMENT WHOLESALERS	C
423710 - HARDWARE MERCHANT WHOLESALERS	C
423720 - PLUMBING & HEATING EQUI. & SUPPLIES (HYDRONICS) WH	C
423730 - WARM AIR HEATING & A/C EQUIP. & SUP. WHOLESALERS	C

423740 - REFRIGERATION EQUIPMENT & SUPPLIES MER. WHOLESALER	C
423810 - CONS. & MINING (EXCEPT OIL WELL) MACH. & EQUIP. WH	C
423820 - FARM & GARDEN MACH. & EQUIP. MERCH. WHOLESALERS	C
423830 - INDUSTRIAL MACHINERY & EQUIPMENT WHOLESALERS	C
423840 - INDUSTRIAL SUPPLIES MERCHANT WHOLESALERS	C
423850 - SERVICE ESTABLISHMENT EQUIP. & SUP. WHOLESALERS	C
423860 - TRANSPORTATION EQUIP. & SUP. (EXC. MOTOR VEHICLE)	C
423910 - SPORTING & RECREATIONAL GOODS & SUP. WHOLESALE	C
423920 - TOY & HOBBY GOODS & SUPPLIES WHOLESALERS	C
423930 - RECYCLED MATERIAL MERCHANT WHOLESALERS	C
423940 - JEWELRY, WATCH, PRECIOUS STONE/METAL WHOLESALERS	C
423990 - OTHER MISCELLANEOUS DURABLE GOODS WHOLESALERS	C
424110 - PRINTING & WRITING PAPER MERCHANT WHOLESALERS	C
424120 - STATIONARY & OFFICE SUPPLIES MERCHANT WHOLESALERS	C
424130 - INDUSTRIAL & PERSONAL SERVICE PAPER WHOLESALERS	C
424310 - PIECE GOODS, NOTIONS, & OTHER DRY GOODS WHOLESALE	C
424320 - MEN'S & BOY'S CLOTHING & FURNISHINGS WHOLESALERS	C
424330 - WOMEN'S, CHILDREN'S & INFANTS' CLOTHING WHOLESALE	C
424340 - FOOTWEAR MERCHANT WHOLESALERS	C
424610 - PLASTICS MATERIALS, BASIC FORMS, SHAPES WHOLESALER	C
424690 - OTHER CHEMICAL & ALLIED PRODUCT WHOLESALERS	C
424710 - PETROLEUM BULK STATIONS & TERMINALS	C
4247201 - BOTTLED LP GAS MERCHANT WHOLESALERS	C
424810 - BEER - WHOLESALER	C
424820 - WINE - WHOLESALERS	C
424825 - WHOLESALE WINE & BEER COMBINED	C
424910 - FARM SUPPLIES MERCHANT WHOLESALERS	C
424920 - BOOK, PERIODICAL, & NEWSPAPER WHOLESALERS	C
424930 - FLOWER, NURSERY STOCK, FLORISTS' SUP. WHOLESALERS	C
424940 - TOBACCO & TOBACCO PRODUCT MERCHANT WHOLESALERS	C
424950 - PAINT, VARNISH & SUPPLIES MERCHANT WHOLESALERS	C
424990 - OTHER MISCELLANEOUS NONDURABLE GOODS WHOLESALER	C
425110 - BUSINESS TO BUSINESS ELECTRONIC MARKETS	C

Schedule "D" – Repairs and/or Services:

On less than \$5,000.00 \$ 25.00

\$5,000.00 and less than \$10,000.00 \$ 50.00

\$10,000.00 and less than \$20,000.00 \$ 75.00

And, in addition, 1/10 of 1% of all gross receipts over \$20,000.00.

115112 - SOIL PREPARATION, PLANTING & CULTIVATING	D
2381101 - CONCRETE PUMPING	D
485410 - SCHOOL & EMPLOYEE BUS TRANSPORTATION	D
485510 - CHARTER BUS INDUSTRY	D
487110 - SCENIC & SIGHTSEEING TRANSPORTATION, LAND	D
487990 - SCENIC & SIGHTSEEING TRANSPORTATION, OTHER	D
488210 - SUPPORT ACTIVITIES FOR RAIL TRANSPORTATION	D
488410 - MOTOR VEHICLE TOWING	D
488490 - OTHER SUPPORT ACTIVITIES FOR ROAD TRANSPORT	D
488510 - FREIGHT TRANSPORTATION ARRANGEMENT	D
488991 - PACKING & CRATING	D
488999 - ALL OTHER SUPPORT ACTIVITIES FOR TRANSPORTATION	D
492110 - COURIERS	D
492210 - LOCAL MESSENGERS & LOCAL DELIVERY	D
511120 - PERIODICAL PUBLISHERS	D
511130 - BOOK PUBLISHERS	D
511191 - GREETING CARD PUBLISHERS	D
511199 - ALL OTHER PUBLISHERS	D
511210 - SOFTWARE PUBLISHERS	D
512120 - MOTION PICTURE & VIDEO DISTRIBUTION	D
512191 - TELEPRODUCTION & OTHER POSTPRODUCTION SERVICES	D
512199 - OTHER MOTION PICTURE & VIDEO INDUSTRIES	D
512210 - RECORD PRODUCTION	D
512220 - INTEGRATED RECORD PRODUCTION/DISTRIBUTION	D
512230 - MUSIC PUBLISHERS	D
512240 - SOUND RECORDING STUDIOS	D
512290 - OTHER SOUND RECORDING INDUSTRIES	D
516110 - INTERNET PUBLISHING & BROADCASTING	D

516210 - MEDIA STREAMING DISTRIBUTION	D
517211 - PAGING	D
517212 - CELLULAR & OTHER WIRELESS TELECOMMUNICATIONS	D
517310 - TELECOMMUNICATIONS RESELLERS	D
517410 - SATELLITE TELECOMMUNICATIONS	D
517510 - CABLE & OTHER PROGRAM DISTRIBUTION	D
517910 - OTHER TELECOMMUNICATIONS	D
518111 - INTERNET SERVICE PROVIDERS	D
518112 - WEB SEARCH PORTALS	D
518210 - DATA PROCESSING, HOSTING & RELATED SERVICES	D
519110 - NEWS SYNDICATES	D
519190 - ALL OTHER INFORMATION SERVICES	D
522210 - CREDIT CARD ISSUING	D
522310 - MORTGAGE & NON MORTGAGE LOAN BROKERS	D
522390 - OTHER ACTIVITIES RELATED TO CREDIT INTERMEDIATION	D
524291 - CLAIMS ADJUSTING	D
531311 - RESIDENTIAL PROPERTY MANAGERS	D
531312 - NONRESIDENTIAL PROPERTY MANAGERS	D
531390 - OTHER ACTIVITIES RELATED TO REAL ESTATE	D
541213 - TAX PREPARATION SERVICES	D
541214 - PAYROLL SERVICES	D
541219 - OTHER ACCOUNTING SERVICES	D
541340 - DRAFTING SERVICES	D
541350 - BUILDING INSPECTION SERVICES	D
541410 - INTERIOR DESIGN SERVICES	D
541420 - INDUSTRIAL DESIGN SERVICES	D
541430 - GRAPHIC DESIGN SERVICES	D
541490 - OTHER SPECIALIZED DESIGN SERVICES	D
541512 - COMPUTER SYSTEMS DESIGN SERVICES	D
541513 - COMPUTER FACILITIES MANAGEMENT SERVICES	D
541519 - OTHER COMPUTER RELATED SERVICES	D
541611 - ADMINISTRATIVE & GENERAL MANAGEMENT CONSULTING SER	D
541612 - HUMAN RESOURCES & EXECUTIVE SEARCH CONSULTING SERV	D

541613 - MARKETING CONSULTING SERVICES	D
541614 - PROCESS, PHYSICAL DIST & LOGISTICS CONSULTING SERV	D
541618 - OTHER MANAGEMENT CONSULTING SERVICES	D
541690 - OTHER SCIENTIFIC & TECHNICAL CONSULTING SERVICES	D
541820 - PUBLIC RELATIONS AGENCIES	D
541910 - MARKETING RESEARCH & PUBLIC OPINION POLLING	D
541930 - TRANSLATION & INTERPRETATION SERVICES	D
561110 - OFFICE ADMINISTRATIVE SERVICES	D
561210 - FACILITIES SUPPORT SERVICES	D
561310 - EMPLOYMENT PLACEMENT AGENCIES	D
561320 - TEMPORARY HELP SERVICES	D
561410 - DOCUMENT PREPARATION SERVICES	D
561421 - TELEPHONE ANSWERING SERVICES	D
561422 - TELEMARKETING BUREAUS	D
561439 - OTHER BUSINESS SERVICE CENTERS (INCL. COPY SHOPS)	D
561440 - COLLECTION AGENCIES	D
561450 - CREDIT BUREAUS	D
561491 - REPOSSESSION SERVICES	D
561492 - COURT REPORTING & STENOGRAPHY SERVICES	D
561499 - ALL OTHER BUSINESS SUPPORT SERVICES	D
561510 - TRAVEL AGENCIES	D
561520 - TOUR OPERATORS	D
561599 - ALL OTHER TRAVEL ARRANGEMENT & RESERV. SERVICES	D
561611 - INVESTIGATION SERVICES	D
561612 - SECURITY GUARDS & PATROL SERVICES	D
561613 - ARMORED CAR SERVICES	D
561622 - LOCKSMITHS	D
5617101 - WILDLIFE REMOVAL SERVICES	D
561720 - JANITORIAL SERVICES	D
5617301 - LAWN CARE (MOWING, RAKING, MULCHING, ETC.)	D
561740 - CARPET & UPHOLSTERY CLEANING SERVICES	D
561790 - OTHER SERVICES TO BUILDINGS OR DWELLINGS	D
561910 - PACKAGING & LABELING SERVICES	D

561990 - ALL OTHER SUPPORT SERVICES	D
562111 - SOLID WASTE COLLECTION	D
562112 - HAZARDOUS WASTE COLLECTION	D
562119 - OTHER WASTE COLLECTION	D
562211 - HAZARDOUS WASTE TREATMENT & DISPOSAL	D
562212 - SOLID WASTE LANDFILL	D
562213 - SOLID WASTE COMBUSTORS & INCINERATORS	D
562219 - OTHER NONHAZARDOUS WASTE TREATMENT & DISPOSAL	D
562910 - REMEDIATION SERVICES	D
562920 - MATERIALS RECOVERY FACILITIES	D
562991 - SEPTIC TANKS & RELATED SERVICES	D
562998 - ALL OTHER MISC. WASTE MANAGEMENT SERVICES	D
562999 - COLLECTION OF WASTE GREASE & ANIMAL BY-PRODUCTS	D
611710 - EDUCATIONAL SUPPORT SERVICES	D
621910 - AMBULANCE SERVICES	D
711130 - MUSICAL GROUPS & ARTISTS	D
711320 - PROMOT./PERF.ARTS,SPORTS & SIMILAR EVENTS W/O FACI	D
711510 - INDEPENDENT ARTISTS, WRITERS & PERFORMERS	D
712110 - MUSEUMS	D
712130 - ZOOS & BOTANICAL GARDENS	D
713940 - FITNESS & RECREATIONAL SPORTS COMPLEX	D
811111 - GENERAL AUTOMOTIVE REPAIR	D
811112 - AUTOMOTIVE EXHAUST SYSTEM REPAIR	D
811113 - AUTOMOTIVE TRANSMISSION REPAIR	D
811118 - OTHER AUTO.MECHANICAL & ELECT. REPAIR & MAINTENCE	D
811121 - AUTOMOTIVE BODY, PAINT & INTERIOR REPAIR & MAINT.	D
811122 - AUTOMOTIVE GLASS REPLACEMENT SHOPS	D
811191 - AUTOMOTIVE OIL CHANGE & LUBRICATION SHOPS	D
811192 - CAR WASHES	D
811198 - ALL OTHER AUTOMOTIVE REPAIR & MAINTENANCE	D
811211 - CONSUMER ELECTRONICS REPAIR & MAINTENANCE	D
811212 - COMPUTER & OFFICE MACHINE REPAIR & MAINTENANCE	D
811213 - COMMUNICATION EQUIPMENT REPAIR & MAINTENANCE	D

811219 - OTHER ELECTRONIC & PRECISION EQUIP. REPAIR & MAINT	D
811310 - COMMERCIAL & INDUSTRIAL MACHINERY & EQUIP. REPAIR	D
811411 - HOME & GARDEN EQUIP. REPAIR & MAINTENANCE	D
811412 - APPLIANCE REPAIR & MAINTENANCE	D
811420 - REUPHOLSTERY & FURNITURE REPAIR	D
811430 - FOOTWEAR & LEATHER GOODS REPAIR	D
811490 - OTHER PERSONAL & HOUSEHOLD GOODS REPAIR & MAINT.	D
812113 - NAIL SALONS	D
812191 - DIET & WEIGHT REDUCING CENTERS	D
812199 - OTHER PERSONAL CARE SERVICES	D
812910 - PET CARE (EXCEPT VETERINARY) SERVICES	D
812990 - ALL OTHER PERSONAL CARE SERVICES	D
8129901 - MEDIUMS & FORTUNE-TELLING SERVICES	D
Schedule "E" – Renting or Leasing: On less than \$20,000.00 \$ 35.00 And, in addition, 1/10 of 1% of all gross receipts in excess of \$20,000.00 and not over \$100,000.00; and 1/20 of 1% of all gross receipts over \$100,000.00. Any person receiving less than \$15,000.00 annually from the rental of residential real estate shall not be considered as engaged in the business of renting or leasing and shall be exempt from this license tax.	
525990 - OTHER FINANCIAL VEHICLES	E
531110 - LESSOR OF RESIDENTIAL BUILDINGS & DWELLINGS	E
531120 - LESSOR OF NON-RESID. DWELLINGS (EXCEPT MINIWAREHS)	E
531130 - LESSORS OF MINI-WAREHOUSES & SELF-STORAGE UNITS	E
532210 - CONSUMER ELECTRONICS & APPLIANCES RENTAL	E
532220 - FORMAL WEAR & COSTUME RENTAL	E
532230 - VIDEO TAPE OR DISC RENTAL	E
532291 - HOME HEALTH EQUIPMENT RENTAL	E
532292 - RECREATIONAL GOODS RENTAL	E
532299 - ALL OTHER CONSUMER GOODS RENTAL	E
532310 - GENERAL RENTAL CENTERS	E

532411 - COMMERCIAL AIR, REAL & WATER TRANSP EQUIP RTL/LEAS	E
532412 - CONSTRUCTION, MINING/FORESTRY MACH/EQUIP RTL/LEASG	E
532420 - OFFICE MACHINERY & EQUIPMENT RENTAL/LEASING	E
532490 - OTHER COMMERCIAL & INDUSTRIAL MACH/EQUIP RTL/LEASG	E
533110 - LESSORS/NONFINAN INTGIBLE ASSETS EXCPT CPYRT WRK	E
5629911 - PORTABLE TOILET RENTING & SERVICING	E
Schedule "F" – Banks/ Savings & Loans Branch): Bank Branch Location \$ 10.00	
5211101 - BANK - BRANCH	F
Schedule "G" – Banks/ Savings & Loans (Main Facility): Bank Main Office Facility \$125.00	
521110 - MONETARY AUTHORITIES - CENTRAL BANK	G
Schedule "H" - Beer, Wine & Liquor Manufacturer \$ 250.00 Beer – On and Off-Premise \$ 75.00 Wine – On and Off-Premise \$ 75.00 Wine – Off-Premise \$ 75.00 Beer – Off-Premise \$ 50.00 Liquor – Off-Premise (Lounge Retail Liquor-Class II (Package)) \$750.00 Liquor – On-Premise (Restaurant Retail Liquor) \$750.00 Beer – Wholesalers \$250.00 Wine – Wholesalers \$275.00 Beer and Wine – Wholesalers \$375.00	
312120 - BREWERIES - STATE REGULATED THROUGH ABC	H
445310 - BEER - OFF PREMISES ONLY	H
445311 - WINE - OFF PREMISES ONLY	H
445312 - BEER - ON OR OFF PREMISES	H
445313 - WINE - ON OR OFF PREMISES	H
445314 - LOUNGE RETAIL LIQUOR - CLASS II (PACKAGE)	H
445315 - RESTAURANT RETAIL LIQUOR	H
445316 - ALCOHOL - SPECIAL EVENTS RETAIL	H
445317 - SPECIAL RETAIL LICENSE	H
445318 - LOUNGE RETAIL LIQUOR - CLASS I	H

Schedule "I" – Restaurants:

On less than \$25,000.00 \$ 65.00

And, in addition, 2/10 of 1% of all gross receipts in excess of \$25,000.00 and not over \$250,000.00; and 1/10 of 1% of all gross receipts over \$250,000.00.

311811 - RETAIL BAKERIES	I
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722110 - FULL-SERVICE RESTAURANTS	I
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722211 - LIMITED SERVICE RESTAURANTS	I
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722212 - CAFETERIAS	I
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722213 - SNACK & NON-ALCOHOLIC BEVERAGE BARS	I
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722310 - FOOD SERVICE CONTRACTORS	I
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722320 - CATERERS	I
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722330 - MOBILE FOOD SERVICES	I
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Schedule "J" - Taxi Cabs & Limousines

For each vehicle so operated \$ 100.00

485310 - TAXI SERVICE	J
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485320 - LIMOUSINE SERVICE	J
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485991 - SPECIAL NEEDS TRANSPORTATION	J
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Schedule "K" - Telephones & Telecommunications

Operating a telephone exchange \$2,430.00

Operating a long distance telephone system \$ 608.00

513310 - TELEPHONE - LOCAL	K
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513320 - TELEPHONE - LONG DISTANCE	K
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517110 - WIRED TELECOMMUNICATIONS CARRIERS	K
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Schedule "L" – Manufacturers:

On less than \$50,000.00 \$ 125.00

\$50,000.00 and less than \$100,000.00 \$ 250.00

And, in addition, 1/10 of 1% of gross receipts in excess of \$100,000.00 and not over \$1,000,000.00; and 1/20 of 1% of all gross receipts in excess of \$1,000,000.00 and not over \$10,000,000.00; and 1/40 of 1% of all gross receipts over \$10,000,000.00.

311111 - DOG & CAT FOOD MANUFACTURING	L
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311119 - OTHER ANIMAL FOOD MANUFACTURING	L
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311211 - FLOUR MILLING	L
311212 - RICE MILLING	L
311213 - MALT MANUFACTURING	L
311230 - BREAKFAST CEREAL MANUFACTURING	L
311312 - CANE SUGAR REFINING	L
311320 - CHOCOLATE & CONFECTIONERY MFG. FROM CACAO BEANS	L
311330 - CONFECTIONERY MFG. FROM PURCHASED CHOCOLATE	L
311340 - NONCHOCOLATE CONFECTIONERY MANUFACTURING	L
311411 - FROZEN FRUIT, JUICE & VEGETABLE MANUFACTURING	L
311412 - FROZEN SPECIALTY FOOD MANUFACTURING	L
311421 - FRUIT & VEGETABLE CANNING	L
311422 - SPECIALTY CANNING	L
311423 - DRIED & DEHYDRATED FOOD MANUFACTURING	L
311511 - FLUID MILK MANUFACTURING	L
311512 - CREAMERY BUTTER MANUFACTURING	L
311514 - DRY, CONDENSED & EVAPORATED DAIRY PRODUCT MFG.	L
311520 - ICE CREAM & FROZEN DESERT MANUFACTURING	L
311611 - ANIMAL (EXCEPT POULTRY) SLAUGHTERING	L
311612 - MEAT PROCESSED FROM CARCASSES	L
311613 - RENDERING & MEAT BYPRODUCT PROCESSING	L
311615 - POULTRY PROCESSING	L
311711 - SEAFOOD CANNING	L
311712 - FRESH & FROZEN SEAFOOD PROCESSING	L
311812 - COMMERCIAL BAKERIES	L
311813 - FROZEN CAKES, PIES & OTHER PASTRIES MFG.	L
311821 - COOKIES & CRACKER MANUFACTURING	L
311822 - FLOUR MIXES & DOUGH MFG. FROM PURCHASED FLOUR	L
311823 - DRY PASTA MANUFACTURING	L
311830 - TORTILLA MANUFACTURING	L
311911 - ROASTED NUTS & PEANUT BUTTER MANUFACTURING	L
311919 - OTHER SNACK FOOD MANUFACTURING	L
311920 - COFFEE & TEA MANUFACTURING	L
311930 - FLAVORING SYRUP & CONCENTRATE MANUFACTURING	L

311941 - MAYONNAISE, DRESSING & OTHER PREPARED SAUCE MFG.	L
311942 - SPICE & EXTRACT MANUFACTURING	L
311991 - PERISHABLE PREPARED FOOD MANUFACTURING	L
311999 - ALL OTHER MISCELLANEOUS FOOD MANUFACTURING	L
312111 - SOFT DRINK MANUFACTURING	L
312112 - BOTTLED WATER MANUFACTURING	L
312113 - ICE MANUFACTURING	L
312140 - LIQUOR-MANUFACTURER	L
312221 - CIGARETTE MANUFACTURING	L
312229 - OTHER TOBACCO PRODUCT MANUFACTURING	L
313222 - SCHIFFLI MACHINE EMBROIDERY	L
314110 - CARPET & RUG MILLS	L
314121 - CURTAIN & DRAPERY MILLS	L
314129 - OTHER HOUSEHOLD TEXTILE PRODUCT MILLS	L
314911 - TEXTILE BAG MILLS	L
314912 - CANVAS & RELATED PRODUCT MILLS	L
314991 - ROPE, CORDAGE & TWINE MILLS	L
314992 - TIRE CORD & TIRE FABRIC MILLS	L
314999 - ALL OTHER MISCELLANEOUS TEXTILE PRODUCT MILLS	L
315111 - SHEER HOSIERY MILLS	L
315119 - OTHER HOSIERY & SOCK MILLS	L
315191 - OUTERWEAR KNITTING MILLS	L
315192 - UNDERWEAR & NIGHTWEAR KNITTING MILLS	L
315991 - HAT, CAP & MILLINERY MANUFACTURING	L
315992 - GLOVE & MITTEN MANUFACTURING	L
316211 - RUBBER & PLASTICS FOOTWEAR MANUFACTURING	L
316212 - HOUSE SLIPPER MANUFACTURING	L
316213 - MEN'S FOOTWEAR (EXCEPT ATHLETIC) MFG.	L
316214 - WOMEN'S FOOTWEAR (EXCEPT ATHLETIC) MFG.	L
316219 - OTHER FOOTWEAR MANUFACTURING	L
316991 - LUGGAGE MANUFACTURING	L
316992 - WOMEN'S HANDBAG & PURSE MANUFACTURING	L
316993 - PERSONAL LEATHER GOOD (EXCEPT HANDBAG/PURSE) MFG.	L

316999 - ALL OTHER LEATHER GOOD MANUFACTURING	L
321113 - SAWMILLS	L
321114 - WOOD PRESERVATION	L
321211 - HARDWOOD VENEER & PLYWOOD MANUFACTURING	L
321212 - SOFTWOOD VENEER & PLYWOOD MANUFACTURING	L
321213 - ENGINEERED WOOD MEMBER (EXCEPT TRUSS) MFG.	L
321214 - TRUSS MANUFACTURING	L
321219 - RECONSTITUTED WOOD PRODUCT MANUFACTURING	L
321911 - WOOD WINDOW & DOOR MANUFACTURING	L
321912 - CUT STOCK, RESAWING LUMBER & PLANING	L
321918 - OTHER MILLWORK (INCLUDING FLOORING)	L
321920 - WOOD CONTAINER & PALLET MANUFACTURING	L
321991 - MANUFACTURED HOME (MOBILE HOME) MFG.	L
321992 - PREFABRICATED WOOD BUILDING MANUFACTURING	L
321999 - ALL OTHER MISCELLANEOUS WOOD PRODUCT MFG.	L
322110 - PULP MILLS	L
322121 - PAPER (EXCEPT NEWSPRINT) MILLS	L
322122 - NEWSPRINT MILLS	L
322130 - PAPERBOARD MILLS	L
322211 - CORRUGATED & SOLID FIBER BOX MANUFACTURING	L
322212 - FOLDING PAPERBOARD BOX MANUFACTURING	L
322213 - SETUP PAPERBOARD BOX MANUFACTURING	L
322214 - FIBER CAN, TUBE, DRUM & SIMILAR PRODUCTS MFG.	L
322215 - NONFOLDING SANITARY FOOD CONTAINER MFG.	L
322221 - COATED & LAMINATED PACKAGING PAPER/PLASTICS FILM M	L
322222 - COATED & LAMINATED PAPER MANUFACTURING	L
322223 - PLASTICS, FOIL & COATED PAPER BAG MFG.	L
322224 - UNCOATED PAPER & MULTIWALL BAG MFG.	L
322225 - LAMINATED ALUMINUM FOIL MFG. FOR FLEXIBLE USES	L
322231 - DIE-CUT PAPERBOARD OFFICE SUPPLIES MFG.	L
322232 - ENVELOPE MANUFACTURING	L
322233 - STATIONERY, TABLET & RELATED PRODUCT MFG.	L
322291 - SANITARY PAPER PRODUCT MANUFACTURING	L

322299 - ALL OTHER CONVERTED PAPER PRODUCT MFG.	L
323110 - COMMERCIAL LITHOGRAPHIC PRINTING	L
323115 - DIGITAL PRINTING	L
323116 - MANIFOLD BUSINESS FORMS PRINTING	L
323117 - BOOKS PRINTING	L
323118 - BLANKBOOK, LOOSELEAF BINDERS & DEVICES MFG.	L
323119 - OTHER COMMERCIAL PRINTING	L
323121 - TRADEBINDING & RELATED WORK	L
323122 - PREPRESS SERVICES	L
324110 - PETROLEUM REFINERIES	L
324121 - ASPHALT PAVING MIXTURE & BLOCK MANUFACTURING	L
324122 - ASPHALT SHINGLE & COATING MATERIALS MFG.	L
324191 - PETROLEUM LUBRICATING OIL & GREASE MFG.	L
324199 - ALL OTHER PETROLEUM & COAL PRODUCTS MFG.	L
325110 - PETROCHEMICAL MANUFACTURING	L
325120 - INDUSTRIAL GAS MANUFACTURING	L
325131 - INORGANIC DYE & PIGMENT MANUFACTURING	L
325132 - SYNTHETIC ORGANIC DYE & PIGMENT MFG.	L
325181 - ALKALIES & CHLORINE MANUFACTURING	L
325182 - CARBON BLACK MANUFACTURING	L
325188 - ALL OTHER BASIC INORGANIC CHEMICAL MFG.	L
325191 - GUM & WOOD CHEMICAL MANUFACTURING	L
325192 - CYCLIC CRUDE & INTERMEDIATE MANUFACTURING	L
325193 - ETHYL ALCOHOL MANUFACTURING	L
325199 - ALL OTHER BASIC ORGANIC CHEMICAL MFG.	L
325211 - PLASTIC MATERIAL & RESIN MANUFACTURING	L
325212 - SYNTHETIC RUBBER MANUFACTURING	L
325221 - CELLULOSE ORGANIC FIBER MANUFACTURING	L
325222 - NONCELLULOSIC ORGANIC FIBER MANUFACTURING	L
325311 - NITROGENOUS FERTILIZER MANUFACTURING	L
325312 - PHOSPHATIC FERTILIZER MANUFACTURING	L
325314 - FERTILIZER (MIXING ONLY) MANUFACTURING	L
325320 - PESTICIDE & OTHER AGRICULTURAL CHEMICAL MFG.	L

325411 - MEDICINAL & BOTANICAL MANUFACTURING	L
325412 - PHARMACEUTICAL PREPARATION MANUFACTURING	L
325414 - BIOLOGICAL PRODUCT (EXCEPT DIAGNOSTIC) MFG.	L
325510 - PAINT & COATING MANUFACTURING	L
325520 - ADHESIVE MANUFACTURING	L
325611 - SOAP & OTHER DETERGENT MANUFACTURING	L
325612 - POLISH & OTHER SANITATION GOOD MFG.	L
325613 - SURFACE ACTIVE AGENT MANUFACTURING	L
325620 - TOILET PREPARATION MANUFACTURING	L
325910 - PRINTING INK MANUFACTURING	L
325920 - EXPLOSIVES MANUFACTURING	L
325991 - CUSTOM COMPOUNDING OF PURCHASED RESINS	L
325992 - PHOTOGRAPHIC FILM, PAPER, PLATE & CHEMICAL MFG.	L
325998 - ALL OTHER MISCELLANEOUS CHEM. PRODUCT & PREP. MFG.	L
326111 - PLASTIC BAG MANUFACTURING	L
326112 - PLASTICS PACKAGING FILM & SHEET (EXCEPT LAMINATED)	L
326113 - UNLAMINATED PLASTICS FILM & SHEET (EXC. PACKAGING)	L
326121 - UNLAMINATED PLASTICS PROFILE SHAPE MFG.	L
326122 - PLASTICS PIPE & PIPE FITTING MANUFACTURING	L
326130 - LAMINATED PLASTICS PLATE, SHEET & SHAPE MFG.	L
326140 - POLYSTYRENE FOAM PRODUCT MANUFACTURING	L
326150 - URETHANE & OTHER FOAM PRODUCT (EXC. POLYSTYRENE)	L
326160 - PLASTICS BOTTLE MANUFACTURING	L
326191 - PLASTICS PLUMBING FIXTURE MANUFACTURING	L
326192 - RESILIENT FLOOR COVERING MANUFACTURING	L
326199 - ALL OTHER PLASTICS PRODUCT MANUFACTURING	L
326211 - TIRE MANUFACTURING (EXCEPT RETREADING)	L
326212 - TIRE RETREADING	L
326220 - RUBBER & PLASTICS HOSES & BELTING MFG.	L
326291 - RUBBER PRODUCT MFG. FOR MECHANICAL USE	L
326299 - ALL OTHER RUBBER PRODUCT MANUFACTURING	L
327111 - VITREOUS CHINA PLUMBING FIX., CHINA, EARTHENWARE	L
327112 - CHINA, EARTHENWARE & OTHER POTTERY MFG.	L

327113 - PORCELAIN ELECTRICAL SUPPLY MANUFACTURING	L
327121 - BRICK & STRUCTURAL CLAY TILE MANUFACTURING	L
327122 - CERAMIC WALL & FLOOR TILE MANUFACTURING	L
327123 - OTHER STRUCTURAL CLAY PRODUCT MFG.	L
327124 - CLAY REFRACTORY MANUFACTURING	L
327125 - NONCLAY REFRACTORY MANUFACTURING	L
327211 - FLAT GLASS MANUFACTURING	L
327212 - OTHER PRESSED & BLOWN GLASS & GLASSWARE MFG.	L
327213 - GLASS CONTAINER MANUFACTURING	L
327215 - GLASS PRODUCT MFG. MADE OF PURCHASED GLASS	L
327310 - CEMENT MANUFACTURING	L
327320 - READY-MIX CONCRETE MANUFACTURING	L
327331 - CONCRETE BLOCK & BRICK MANUFACTURING	L
327332 - CONCRETE PIPE MANUFACTURING	L
327390 - OTHER CONCRETE PRODUCT MANUFACTURING	L
327410 - LIME MANUFACTURING	L
327420 - GYPSUM PRODUCT MANUFACTURING	L
327910 - ABRASIVE PRODUCT MANUFACTURING	L
327991 - CUT STONE & STONE PRODUCT MANUFACTURING	L
327992 - GROUND OR TREATED MINERAL & EARTH MFG.	L
327993 - MINERAL WOOD MANUFACTURING	L
327999 - ALL OTHER MISC. NONMETALLIC MINERAL PRODUCT MFG.	L
331111 - IRON & STEEL MILLS	L
331112 - ELECTROMETALLURGICAL FERROALLOY PRODUCT MFG.	L
331210 - IRON & STEEL PIPE & TUBE MFG. FROM PURCHASED STEEL	L
331221 - ROLLED STEEL SHAPE MANUFACTURING	L
331222 - STEEL WIRE DRAWING	L
331311 - ALUMINA REFINING	L
331312 - PRIMARY ALUMINUM PRODUCTION	L
331314 - SECONDARY SMELTING & ALLOYING OF ALUMINUM	L
331315 - ALUMINUM SHEET, PLATE & FOIL MANUFACTURING	L
331316 - ALUMINUM EXTRUDED PRODUCT MANUFACTURING	L
331319 - OTHER ALUMINUM ROLLING & DRAWING	L

331411 - PRIMARY SMELTING OF COPPER	L
331421 - COPPER ROLLING, DRAWING & EXTRUDING	L
331422 - COPPER WIRE (EXCEPT MECHANICAL) DRAWING	L
331511 - IRON FOUNDRIES	L
331512 - STEEL INVESTMENT FOUNDRIES	L
331513 - STEEL FOUNDRIES (EXCEPT INVESTMENT)	L
331521 - ALUMINUM DIE-CASTING FOUNDRIES	L
331522 - NONFERROUS (EXCEPT ALUMINUM) DIE-CASTING FOUNDRIES	L
331524 - ALUMINUM FOUNDRIES (EXCEPT DIE-CASTING)	L
331525 - COPPER FOUNDRIES (EXCEPT DIE-CASTING)	L
331528 - OTHER NONFERROUS FOUNDRIES (EXCEPT DIE-CASTING)	L
332111 - IRON & STEEL FORGING	L
332112 - NONFERROUS FORGING	L
332114 - CUSTOM ROLL FORMING	L
332115 - CROWN & CLOSURE MANUFACTURING	L
332116 - METAL STAMPING	L
332211 - CUTLERY & FLATWARE (EXCEPT PRECIOUS) MFG.	L
332212 - HAND & EDGE TOOL MANUFACTURING	L
332213 - SAW BLADE & HANDSAW MANUFACTURING	L
332214 - KITCHEN UTENSIL, POT & PAN MANUFACTURING	L
332311 - PREFABRICATED METAL BUILDING & COMP. MFG.	L
332312 - FABRICATED STRUCTURAL METAL MANUFACTURING	L
332313 - PLATE WORK MANUFACTURING	L
332321 - METAL WINDOW & DOOR MANUFACTURING	L
332322 - SHEET METAL WORK MANUFACTURING	L
332323 - ORNAMENTAL & ARCHITECTURAL METAL WORK MFG.	L
332410 - POWER BOILER & HEAT EXCHANGER MFG.	L
332420 - METAL TANK (HEAVY GAUGE) MANUFACTURING	L
332431 - METAL CAN MANUFACTURING	L
332439 - OTHER METAL CONTAINER MANUFACTURING	L
332510 - HARDWARE MANUFACTURING	L
332611 - SPRING (HEAVY GAUGE) MANUFACTURING	L
332612 - SPRING (LIGHT GAUGE) MANUFACTURING	L

332618 - OTHER FABRICATED WIRE PRODUCT MANUFACTURING	L
332710 - MACHINE SHOPS	L
332721 - PRECISION TURNED PRODUCT MANUFACTURING	L
332722 - BOLT, NUT, SCREW, RIVET & WASHER MANUFACTURING	L
332811 - METAL HEAT TREATING	L
332813 - ELECTROPLATING, PLATING, POLISHING, ANODIZING, COL	L
332911 - INDUSTRIAL VALVE MANUFACTURING	L
332912 - FLUID POWER VALVE & HOSE FITTING MFG.	L
332913 - PLUMBING FIXTURE FITTING & TRIM MANUFACTURING	L
332919 - OTHER METAL VALVE & PIPE FITTING MFG.	L
332991 - BALL & ROLLER BEARING MANUFACTURING	L
332992 - SMALL ARMS AMMUNITION MANUFACTURING	L
332993 - AMMUNITION (EXCEPT SMALL ARMS) MANUFACTURING	L
332994 - SMALL ARMS MANUFACTURING	L
332995 - OTHER ORDNANCE & ACCESSORIES MANUFACTURING	L
332996 - FABRICATED PIPE & PIPE FITTING MANUFACTURING	L
332997 - INDUSTRIAL PATTERN MANUFACTURING	L
332998 - ENAMELED IRON & METAL SANITARY WARE MFG.	L
332999 - ALL OTHER MISC. FABRICATED METAL PRODUCT MFG.	L
333111 - FARM MACHINERY & EQUIPMENT MANUFACTURING	L
333112 - LAWN & GARDEN TRACTOR & HOME LAWN & GARDEN MFG.	L
333120 - CONSTRUCTION MACHINERY MANUFACTURING	L
333131 - MINING MACHINERY & EQUIPMENT MANUFACTURING	L
333132 - OIL & GAS FIELD MACHINERY & EQUIPMENT MFG.	L
333210 - SAWMILL & WOODWORKING MACHINERY MFG.	L
333220 - PLASTICS & RUBBER INDUSTRY MACHINERY MFG.	L
333291 - PAPER INDUSTRY MACHINERY MANUFACTURING	L
333292 - TEXTILE MACHINERY MANUFACTURING	L
333293 - PRINTING MACHINERY & EQUIPMENT MANUFACTURING	L
333294 - FOOD PRODUCT MACHINERY MANUFACTURING	L
333295 - SEMICONDUCTOR MACHINERY MANUFACTURING	L
333298 - ALL OTHER INDUSTRIAL MACHINERY MANUFACTURING	L
333311 - AUTOMATIC VENDING MACHINE MANUFACTURING	L

333312 - COMMERCIAL LAUNDRY, DRYCLEANING, PRESSING MACH. MF	L
333313 - OFFICE MACHINE MANUFACTURING	L
333314 - OPTICAL INSTRUMENT & LENS MANUFACTURING	L
333315 - PHOTOGRAPHIC & PHOTCOPYING EQUIPMENT MFG.	L
333319 - OTHER COMMERCIAL & SERVICE INDUSTRY MACH. MFG.	L
333411 - AIR PURIFICATION EQUIPMENT MANUFACTURING	L
333412 - INDUSTRIAL & COMMERCIAL FAN & BLOWER MANUFACTURING	L
333414 - HEATING EQUIPMENT(EXCEPT WARM AIR FURNACES)MANUFAC	L
333415 - A/C & WARM AIR EQUIP.& COMM. & IND. REFRIG. EQUIP.	L
333511 - INDUSTRIAL MOLD MANUFACTURING	L
333512 - MACHINE TOOL (METAL CUTTING TYPES) MFG.	L
333513 - MACHINE TOOL (METAL FORMING TYPES) MFG.	L
333514 - SPECIAL DIE & TOOL, DIE SET, JIG, & FIXTURE MFG.	L
333515 - CUTTING TOOL & MACHINE TOOL ACCESSORY MFG.	L
333516 - ROLLING MILL MACHINERY & EQUIPMENT MANUFACTURING	L
333518 - OTHER METALWORKING MACHINERY MANUFACTURING	L
333611 - TURBINE & TURBINE GENERATOR SET UNITS MFG.	L
333612 - SPEED CHANGER, INDUST. HIGH-SPEED DR., & GEAR MFG.	L
333613 - MECHANICAL POWER TRANSMISSION EQUIP. MANUFACTURING	L
333618 - OTHER ENGINE EQUIPMENT MANUFACTURING	L
333911 - PUMP & PUMPING EQUIPMENT MANUFACTURING	L
333912 - AIR & GAS COMPRESSOR MANUFACTURING	L
333913 - MEASURING & DISPENSING PUMP MANUFACTURING	L
333921 - ELEVATOR & MOVING STAIRWAY MANUFACTURING	L
333922 - CONVEYOR & CONVEYING EQUIPMENT MANUFACTURING	L
333923 - OVERHEAD TRAVELING CRANE, HOIST, MONORAIL SYS.MFG	L
333924 - INDUSTRIAL TRUCK, TRACTOR, TRAILER & STACKER MACH.	L
333991 - POWER-DRIVEN HANDTOOL MANUFACTURING	L
333992 - WELDING & SOLDERING EQUIPMENT MANUFACTURING	L
333993 - PACKAGING MACHINERY MANUFACTURING	L
333994 - INDUSTRIAL PROCESS FURNACE & OVEN MANUFACTURING	L
333995 - FLUID POWER CYLINDER & ACTUATOR MANUFACTURING	L
333996 - FLUID POWER PUMP & MOTOR MANUFACTURING	L

333997 - SCALE & BALANCE (EXCEPT LABORATORY) MANUFACTURING	L
333999 - ALL OTHER MISC. GENERAL PURPOSE MACHINERY MFG.	L
334111 - ELECTRONIC COMPUTER MANUFACTURING	L
334112 - COMPUTER STORAGE DEVICE MANUFACTURING	L
334113 - COMPUTER TERMINAL MANUFACTURING	L
334119 - OTHER COMPUTER PERIPHERAL EQUIP. MANUFACTURING	L
334210 - TELEPHONE APPARATUS MANUFACTURING	L
334220 - RADIO/ TV BROADCASTING / WIRELESS COMM. EQUIP.MFG.	L
334290 - OTHER COMMUNICATIONS EQUIP. MANUFACTURING	L
334310 - AUDIO & VIDEO EQUIPMENT MANUFACTURING	L
334411 - ELECTRON TUBE MANUFACTURING	L
334412 - BARE PRINTED CIRCUIT BOARD MANUFACTURING	L
334413 - SEMICONDUCTOR & RELATED DEVICE MANUFACTURING	L
334414 - ELECTRONIC CAPACITOR MANUFACTURING	L
334415 - ELECTRONIC RESISTOR MANUFACTURING	L
334416 - ELECTRONIC COIL, TRANSFORMER & OTHER INDUCTOR MFG.	L
334417 - ELECTRONIC CONNECTOR MANUFACTURING	L
334418 - PRINTED CIRCUIT ASSEMBLY (ELECTRONIC ASSEMBLY) MFG	L
334419 - OTHER ELECTRONIC COMPONENT MANUFACTURING	L
334510 - ELECTROMEDICAL & ELECTROTHERAPEUTIC APPARATUS MFG.	L
334511 - SEARCH, DETECTION, NAVIGATION, GUIDANCE, INST. MFG	L
334512 - AUTOMATIC ENVIRONMENTAL CONTROL MFG. RES. COMM.	L
334513 - INSTR. & RELATED PROD. MFG. FOR MEASURING, DISP.	L
334514 - TOTALIZING FLUID METER & COUNTER DEVICE MFG.	L
334515 - INSTRUMENT MFG. FOR MEASURING TESTING ELEC.	L
334516 - ANALYTICAL LABORATORY INSTRUMENT MFG.	L
334517 - IRRADIATION APPARATUS MANUFACTURING	L
334518 - WATCH, CLOCK & PART MANUFACTURING	L
334611 - SOFTWARE REPRODUCING	L
334612 - PRERECORDED COMPACT DISC (EXCEPT SOFTWARE) RECORD.	L
334613 - MAGNETIC & OPTICAL RECORDING MEDIA MFG.	L
335110 - ELECTRIC LAMP BULB & PART MANUFACTURING	L
335121 - RESIDENTIAL ELECTRIC LIGHTING FIXTURE MFG.	L

335122 - COMM., INDUSTRIAL & INSTITUTIONAL LIGHTING FIX. MF	L
335129 - OTHER LIGHTING EQUIPMENT MANUFACTURING	L
335211 - ELECTRIC HOUSEWARES & HOUSEHOLD FAN MFG.	L
335212 - HOUSEHOLD VACUUM CLEANER MANUFACTURING	L
335221 - HOUSEHOLD COOKING APPLIANCE MANUFACTURING	L
335222 - HOUSEHOLD REFRIGERATOR & HOME FREEZER MFG.	L
335224 - HOUSEHOLD LAUNDRY EQUIPMENT MANUFACTURING	L
335228 - OTHER MAJOR HOUSEHOLD APPLIANCE MFG.	L
335311 - POWER, DIST. & SPECIALTY TRANSFORMER MFG.	L
335312 - MOTOR & GENERATOR MANUFACTURING	L
335313 - SWITCHGEAR & SWITCHBOARD APPARATUS MFG.	L
335314 - RELAY & INDUSTRIAL CONTROL MANUFACTURING	L
335911 - STORAGE BATTERY MANUFACTURING	L
335912 - PRIMARY BATTERY MANUFACTURING	L
335921 - FIBER OPTIC CABLE MANUFACTURING	L
335929 - OTHER COMMUNICATION & ENERGY WIRE MFG.	L
335931 - CURRENT-CARRYING WIRING DEVICE MANUFACTURING	L
335932 - NONCURRENT-CARRYING WIRING DEVICE MFG.	L
335991 - CARBON & GRAPHITE PRODUCT MANUFACTURING	L
335999 - ALL OTHER MISC. ELEC. EQUIP & COMPONENT MFG.	L
336111 - AUTOMOBILE MANUFACTURING	L
336112 - LIGHT TRUCK & UTILITY VEHICLE MANUFACTURING	L
336120 - HEAVY DUTY TRUCK MANUFACTURING	L
336211 - MOTOR VEHICLE BODY MANUFACTURING	L
336212 - TRUCK TRAILER MANUFACTURING	L
336213 - MOTOR HOME MANUFACTURING	L
336214 - TRAVEL TRAILER & CAMPER MANUFACTURING	L
336311 - CARBURETOR, PISTON, PISTON RING, & VALVE MFG.	L
336312 - GASOLINE ENGINE & ENGINE PARTS MANUFACTURING	L
336321 - VEHICULAR LIGHTING EQUIPMENT MANUFACTURING	L
336322 - OTHER MOTOR VEHICLE ELECTRICAL & ELEC. EQUIP. MFG.	L
336330 - MOTOR VEHICLE STEERING & SUSPENSION COMP. MFG.	L
336340 - MOTOR VEHICLE BRAKE SYSTEM MANUFACTURING	L

336350 - MOTOR VEHICLE TRANSMISSION & POWER TRAIN PARTS MFG	L
336360 - MOTOR VEHICLE SEATING & INTERIOR TRIM MFG.	L
336370 - MOTOR VEHICLE METAL STAMPING	L
336391 - MOTOR VEHICLE AIR-CONDITIONING MANUFACTURING	L
336399 - ALL OTHER MOTOR VEHICLE PARTS MANUFACTURING	L
336411 - AIRCRAFT MANUFACTURING	L
336412 - AIRCRAFT ENGINE & ENGINE PARTS MANUFACTURING	L
336413 - OTHER AIRCRAFT PARTS & AUXILIARY EQUIP. MFG.	L
336414 - GUIDED MISSILE & SPACE VEHICLE MANUFACTURING	L
336415 - GUIDED MISSILE & SPACE VEHICLE PROPULSION UNIT MFG	L
336419 - OTHER GUIDED MISSILE & SPACE VEHICLE PARTS & AUX	L
336510 - RAILROAD ROLLING STOCK MANUFACTURING	L
336611 - SHIP BUILDING & REPAIR	L
336612 - BOAT BUILDING	L
336991 - MOTORCYCLE, BICYCLE, & PARTS MANUFACTURING	L
336992 - MILITARY ARMORED VEHICLE, TANK & TANK COMP. MFG.	L
336999 - ALL OTHER TRANSPORTATION EQUIPMENT MFG.	L
337110 - WOOD KITCHEN CABINET & COUNTERTOP MFG.	L
337121 - UPHOLSTERED HOUSEHOLD FURNITURE MANUFACTURING	L
337122 - NONUPHOLSTERED WOOD HOUSEHOLD FURNITURE MFG.	L
337124 - METAL HOUSEHOLD FURNITURE MANUFACTURING	L
337125 - HOUSEHOLD FURNITURE (EXCEPT WOOD & METAL) MFG.	L
337127 - INSTITUTIONAL FURNITURE MANUFACTURING	L
337129 - WOOD TELEVISION, RADIO & SEWING MACHINE CAB. MFG.	L
337211 - WOOD OFFICE FURNITURE MANUFACTURING	L
337212 - CUSTOM ARCHITECTURAL WOODWORK & MILLWORK MFG.	L
337214 - OFFICE FURNITURE (EXCEPT WOOD) MANUFACTURING	L
337215 - SHOWCASE, PARTITION, SHELVING & LOCKER MFG.	L
337910 - MATTRESS MANUFACTURING	L
337920 - BLIND & SHADE MANUFACTURING	L
339111 - LABORATORY APPARATUS & FURNITURE MANUFACTURING	L
339112 - SURGICAL & MEDICAL INSTRUMENT MANUFACTURING	L
339113 - SURGICAL APPLIANCE & SUPPLIES MANUFACTURING	L

339114 - DENTAL EQUIPMENT & SUPPLIES MANUFACTURING	L
339115 - OPHTHALMIC GOODS MANUFACTURING	L
339116 - DENTAL LABORATORIES	L
339911 - JEWELRY (EXCEPT COSTUME) MANUFACTURING	L
339912 - SILVERWARE & HOLLOWWARE MANUFACTURING	L
339913 - JEWELERS' MATERIAL & LAPIDARY WORK MANUFACTURING	L
339914 - COSTUME JEWELRY & NOVELTY MANUFACTURING	L
339920 - SPORTING & ATHLETIC GOODS MANUFACTURING	L
339931 - DOLL & STUFFED TOY MANUFACTURING	L
339932 - GAME, TOY, & CHILDREN'S VEHICLE MANUFACTURING	L
339941 - PEN & MECHANICAL PENCIL MANUFACTURING	L
339942 - LEAD PENCIL & ART GOOD MANUFACTURING	L
339943 - MARKING DEVICE MANUFACTURING	L
339944 - CARBON PAPER & INKED RIBBON MANUFACTURING	L
339950 - SIGN MANUFACTURING	L
339991 - GASKET, PACKING, & SEALING DEVICE MANUFACTURING	L
339992 - MUSICAL INSTRUMENT MANUFACTURING	L
339993 - FASTENER, BUTTON, NEEDLE & PIN MANUFACTURING	L
339994 - BROOM, BRUSH, & MOP MANUFACTURING	L
339995 - BURIAL CASKET MANUFACTURING	L
339999 - ALL OTHER MISCELLANEOUS MANUFACTURING	L
423610 - ELECTRICAL APPARATUS & EQUIPMENT, WIRING SUPPLIES	L
541511 - CUSTOM COMPUTER PROGRAMMING SERVICES	L
Schedule "M" – Hotels and Motels	
25 rooms or less \$ 150.00	
Each additional room over 25 \$ 5.00	
721110 - HOTELS (EXCEPT CASINO HOTELS) & MOTELS	M
721191 - BED & BREAKFAST INNS	M
721199 - ALL OTHER TRAVELER ACCOMODATION	M
Schedule "N" – Exterminators:	
On less than \$30,000.00 \$ 75.00	
And, in addition, ¼ of 1% of gross receipts in excess of \$30,000.00.	
561710 - EXTERMINATING & PEST CONTROL SERVICES	N

Schedule "O" – Schools and Daycares:

On less than \$10,000.00 \$ 35.00

\$10,000.00 and less than \$25,000.00 65.00

And, in addition, 1/10 of 1% of gross receipts in excess of \$25,000.00.

This license tax shall not apply to schools operated by the state, county, city or church or other nonprofit organization holding a certificate issued by the Internal Revenue Service under Internal Revenue Code section 502(a), as an organization described in section 501 (c)(3).

This license tax shall not apply to kindergartens, nursery schools, or day cares enrolling less than seven (7) children as a business for profit.

611110 - ELEMENTARY & SECONDARY SCHOOLS	O
611410 - BUSINESS & SECRETARIAL SCHOOLS	O
611420 - COMPUTER TRAINING	O
611430 - PROFESSIONAL & MANAGEMENT DEVELOPMENT TRAINING	O
611511 - COSMETOLOGY & BARBER SCHOOLS	O
611512 - FLIGHT SCHOOLS	O
611519 - OTHER TECHNICAL & TRADE SCHOOLS	O
611610 - FINE ARTS SCHOOLS	O
611620 - SPORTS & RECREATION INSTRUCTION	O
611630 - LANGUAGE SCHOOLS	O
611691 - EXAM PREPARATION & TUTORING	O
611692 - AUTOMOBILE DRIVING SCHOOLS	O
611699 - ALL OTHER MISC. SCHOOLS & INSTRUCTION	O
623990 - OTHER RESIDENTIAL CARE FACILITIES	O
624310 - VOCATIONAL REHABILITATION SERVICES	O
624410 - CHILD DAY CARE SERVICES	O

Schedule "P" – Insurance, Fire & Marine:

Each person engaged in the business of issuing fire and marine insurance on property located within the city shall pay an annual license of \$4.00 on each \$100.00 or major fraction thereof of the gross premiums, on policies issued during the next preceding year on property located in the city. Each person engaged in the business of fire and marine insurance for the first time in the city shall pay a minimum license of \$50.00 on which there shall be an adjustment on the above basis at the expiration of the year.

524126 - INSURANCE COMPANY - CASUALTY, FIRE AND/OR MARINE P

Schedule "Q" – Insurance, Other than Fire & Marine:

Each person engaged in the business of issuing insurance, other than fire and marine, shall pay an annual license tax of \$20.00, plus \$1.00 for each \$100.00 or major fraction thereof of the gross premium returns, less premium returns, on all policies covering life, group life, burial benefits, funeral benefits, industrial life, accident, burglary, hospital, surety bonds, public liability, automobile liability and property damage including collision and other miscellaneous coverage issued during the preceding year to citizens of the city and/or on property located in the city. Each person engaged in the business of insurance, other than fire and marine, for the first time in the city shall pay a minimum license of \$50.00 on which there shall be an adjustment on the above basis at the expiration of the year.

524128 - INSURANCE COMPANY - HEALTH, ALLIED & ALL OTHER Q

Schedule "R" – Real Estate Companies:

On less than \$5,000.00 \$ 65.00

\$5,000.00 and less than \$10,000.00 \$ 90.00

\$10,000.00 and less than \$25,000.00 \$ 150.00

\$25,000.00 and less than \$50,000.00 \$ 225.00

\$50,000.00 and less than \$100,000.00 \$ 300.00

\$100,000.00 and less than \$150,000.00 \$ 400.00

\$150,000.00 and less than \$200,000.00 \$ 500.00

\$200,000.00 and less than \$250,000.00 \$ 600.00

And, in addition, 1/10 of 1% of gross receipts in excess of \$250,000.00.

531210 - OFFICES OF REAL ESTATE AGENTS & BROKERS	R
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5312101 - REAL ESTATE AGENTS	R
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Schedule "T" – Laundry and/or Dry Cleaners:

On less than \$50,000.00 \$ 175.00

And, in addition, 1/10 of 1% of gross receipts in excess of \$50,000.00.

812320 - DRY CLEANERS & LAUNDRY SERV. (EXCEPT COIN-OPERATED	T
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812331 - LINEN SUPPLY	T
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812332 - INDUSTRIAL LAUNDERERS	T
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Schedule "U" – Professions and Vocations:

On less than \$5,000.00 \$ 65.00

\$5,000.00 and less than \$10,000.00 \$ 90.00

\$10,000.00 and less than \$25,000.00 \$ 150.00

\$25,000.00 and less than \$50,000.00 \$ 225.00

\$50,000.00 and less than \$100,000.00 \$ 300.00

\$100,000.00 and less than \$150,000.00 \$ 400.00

\$150,000.00 and less than \$200,000.00 \$ 500.00

\$200,000.00 and less than \$250,000.00 \$ 600.00

And, in addition, 1/10 of 1 % of gross receipts in excess of \$250,000.00.

Where the licensed entity is a partnership, the gross receipts of each partner will be determined according to the partnership agreement by allocating to each partner the gross receipts in the same proportion as the profits distributed to each partner. Where the entity licensed is a corporation, the records and accounts of the corporation owned by each professional practitioner and the license of each practitioner shall be determined according to such person's percentage of ownership.

531320 - OFFICES OF REAL ESTATE APPRAISERS	U
541110 - OFFICES OF LAWYERS	U
541120 - OFFICES OF NOTARIES	U
541191 - TITLE ABSTRACT & SETTLEMENT OFFICES	U
541199 - ALL OTHER LEGAL SERVICES	U
541211 - OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS	U
541310 - ARCHITECTURAL SERVICES	U
541320 - LANDSCAPE ARCHITECTURAL SERVICES	U
541330 - ENGINEERING SERVICES	U
541360 - GEOPHYSICAL SURVEYING & MAPPING SERVICES	U
541370 - SURVEYING & MAPPING (EXCEPT GEOPHYSICAL) SERVICES	U
541380 - TESTING LABORATORIES	U
541620 - ENVIRONMENTAL CONSULTING SERVICES	U
541710 - RESEARCH/DEVELOP IN PHYSICAL, ENGINEERING, LIFE SC	U
541720 - RESEARCH/DEVELOP IN SOCIAL SCIENCES & HUMANITIES	U

541990 - ALL OTHER PROFESSIONAL, SCIENTIFIC & TECHNICAL SER	U
621111 - OFFICES OF PHYSICIANS (EX.MENTAL HEALTH SPECIALIST	U
621112 - OFFICES OF PHYSICIANS, MENTAL HEALTH SPECIALISTS	U
621210 - OFFICES OF DENTISTS	U
621310 - OFFICES OF CHIROPRACTORS	U
621320 - OFFICES OF OPTOMETRISTS	U
621330 - OFFICES OF MENTAL HEALTH PRACT.(EXCEPT PHYSICIANS)	U
621340 - OFFICES OF PHYSICAL, OCC. & SPEECH THERAPISTS	U
621391 - OFFICES OF PODIATRISTS	U
621399 - OFFICES OF ALL OTHER MISC. HEALTH PRACTITIONERS	U
621410 - FAMILY PLANNING CENTERS	U
621420 - OUTPATIENT MENTAL HEALTH & SUBSTANCE ABUSE CENTERS	U
621492 - KIDNEY DIALYSIS CENTERS	U
621493 - FREESTANDING AMBULATORY SURGICAL & EMER. CENTERS	U
621498 - ALL OTHER OUTPATIENT CARE CENTERS	U
621511 - MEDICAL LABORATORIES	U
621512 - DIAGNOSTIC IMAGING CENTERS	U
621610 - HOME HEALTH CARE SERVICES	U
621991 - BLOOD & ORGAN BANKS	U
621999 - ALL OTHER MISC. AMBULATORY HEALTH CARE SERVICES	U
624110 - CHILD & YOUTH SERVICES	U
624190 - OTHER INDIVIDUAL & FAMILY SERVICES	U
8121991 - MASSAGE THERAPISTS	U
Schedule "V" - Delivery License The rate for the delivery license is established in Section 21 and is: \$ 100.00	
999002 - DELIVERY LICENSE	V
Schedule "W" – Automobile or Truck Rental: For each automobile, truck or trailer \$ 20.00	
532111 - PASSENGER CAR RENTAL	W
532112 - PASSENGER CAR LEASING	W
532120 - TRUCK, UTILITY TRAILER & RV RENTAL & LEASING	W

Schedule "X" – Automobile Dealer:	
On less than \$200,000.00 \$ 225.00	
And, in addition, 1/10 of 1% of gross receipts in excess of \$200,000.00	
441110 - NEW CAR DEALER	X
441120 - USED CAR DEALER	X
441210 - RECREATIONAL VEHICLE DEALER	X
Schedule "Y" – Advertising:	
On less than \$20,000.00 \$ 75.00	
And, in addition, 1/10 of 1% of gross receipts in excess of \$20,000.00.	
512110 - MOTION PICTURE & VIDEO PRODUCTION	Y
541810 - ADVERTISING AGENCIES	Y
541830 - MEDIA BUYING AGENCIES	Y
541840 - MEDIA REPRESENTATIVES	Y
541850 - DISPLAY ADVERTISING	Y
541860 - DIRECT MAIL ADVERTISING	Y
541870 - ADVERTISING MATERIAL DISTRIBUTION SERVICES	Y
541890 - OTHER SERVICES RELATED TO ADVERTISING	Y
Schedule "Z" – Barber or Beauty Shop:	
For one (1) barber chair or beauty operator \$ 30.00	
For each additional barber chair or beauty operator \$ 15.00	
812111 - BARBER SHOPS	Z
812112 - BEAUTY SALONS	Z