

CITY OF HICKORY
PARTIAL LISTING OF PRIVILEGE LICENSE FROM
JULY 1, 2010 TO JUNE 30, 2011

If the type of business in which you are engaged is not shown or there are questions concerning your business, call the City of Hickory Collections Division at 828-323-7424. No Privilege License refunds will be issued for any reason.

When Gross Receipts exceed the listed amount for business classification, Merchant Retail or Wholesale may be applicable for obtaining a City Privilege License. A request may be made to present financial records reflecting Gross Receipts before the Privilege License can be issued.

RATE SCHEDULE TO DETERMINE PRIVILEGE LICENSE FEE BASED ON GROSS RECEIPTS (SEE EXAMPLE BELOW):

MERCHANT RETAIL / GROSS RECEIPTS, Annual Gross Sales

Up to \$10,000..... \$35.00
 Up to \$20,000..... \$65.00
 For each \$1,000 in excess of \$20,000\$.60

Example: XYZ CO had \$50,000 in retail gross Sales. Their Privilege License Fee is computed as follows: \$50,000

-20,000
 \$30,000

\$30,000 divided by 1,000 = 30
 30 X .60 = \$18.00

First \$20,000 in sales = \$65.00
 Next \$30,000 in sales = \$18.00
 Total Privilege License due = \$83.00

MERCHANT WHOLESALE, Annual Gross Sales

First \$50,000 = \$55.00
 \$51,000 - \$450,000 = \$.40 per \$1,000
 Each \$1,000 in excess of \$450,000 = \$.20 per \$1,000

Example:
 Wholesale Gross Receipts = \$1,000,000
 \$1,000,000

- 50,000	First \$50,000 =	\$ 55.00
\$ 950,000		
- 400,000	\$400,000 x .00040 =	\$160.00
\$ 550,000	\$550,000 x .00020 =	\$110.00
	Total license	\$325.00

Minimum is \$55.00
 Maximum is \$2,000.00

ADVERTISING/OUTDOOR Signs, billboards G.S. 105-86.....	\$35.00
AMUSEMENTS G.S. 105-102.5 (b) (8) Swimming pools, skating rink, beach bingo, penny arcade, Riding devices (permanent location) Merry go Rounds, Astro games, Shooting gallery, etc per location	\$25.00
AMUSEMENTS-GENERAL G.S.105-37.1 Giving, offering, or managing any form of entertainment or amusement for which admission is charged For each room, hall, tent, or other place where admission charges are made	\$25.00
AMUSEMENTS CIRCUSES/ANIMAL SHOWS (Exhibiting performances) G.S. 105-38 (\$500 CASHIERS BOND MAY BE APPLICABLE)	Per day\$25.00
ARMORED CAR OR COURIER	Per vehicle\$39.75
AUTO OR TRUCK RENTAL OR LEASE , Less than 10 vehicles.....	\$39.75
More than 10 vehicles	\$85.50
AUTOMATIC MACHINES/SERVICE & REPAIR	\$25.00
AUTOMATIC MACHINES/ SELLING OR RENTING G.S. 105-102.5 (b) (3).....	exempt
Office machines, home appliances, warning devices	
AUTOMOBILE DEALERS , New or used G.S.105-89(c)(G.S.160A-211&153A-152).....	\$25.00
AUTOMOBILE: SERVICE STATION G.S. 105-89 (a) Automobile upholsterer, body shop, repair garages, includes retail selling or delivery of accessories/commodities.....	\$12.50
AUTOMOBILE: WHOLESALE SUPPLY DEALERS G.S. 105-89 (b) Buying, selling, distributing, exchanging, or delivering automotive accessories.....	\$37.50
AWNINGS AND TENT MAKER Over \$10K use Merchant Retail.....	\$39.75
BAKERY PRODUCTS Cakes, pies, crackers, & table delicacies - over \$10K use MR.....	\$39.75
BAR, TAP ROOM, LOUNGE (In addition to alcoholic beverage license as required).....	\$162.00
BARBER Beautician, Cosmetologist, and Manicurist G.S. 105-75.1	Per operator\$2.50
BEAUTY COLLEGE Or other like training, providing instructors are licensed @ \$2.50 each, in addition thereto	\$39.75
BICYCLES Dealer, renting or repairing. G.S. 105-102.5 (b) (2).....	\$25.00
BILLIARD & POOL TABLES G.S. 105-102.5 (b) (5) Renting, maintaining, or owning a building wherein there is a table or tables at which billiards or pool is played, whether operated by slot or otherwise	\$25.00
BLUE PRINTING Over \$10K use Merchant Retail.....	\$39.75
BOTTLED GAS DISTRIBUTORS	\$85.50
BOWLING ALLEYS G.S. 105-102.5 (b) (6).....	Each alley\$10.00
CABARETS and/or NIGHT CLUBS No dancing or floor shows.....	\$162.00
With dancing.....	\$479.25
CABINETS AND CARPENTER SHOP 1 employee.....	\$24.75
2 or more persons including owner.....	\$39.75
CAMPGROUNDS, TRAILER PARKS, OR TENT CAMPING G.S. 105-102.5(b)(4)	\$12.50
CAR WASH Over \$10K use Merchant Retail.....	\$39.75
CARPET CLEANERS Over \$10K use Merchant Retail.....	\$39.75
CATERING SERVICE (In addition to Restaurant License) Over \$10K use Merchant Retail	\$39.75
CATERING TRUCK	Per vehicle\$39.75

CHAIN STORES G.S. 105-98 Operating 2 or more stores (main office exempt)	\$50.00
CHRISTMAS TREES Dealer in trees/perishable decorations not grown by seller (Per Location).....	\$39.75
COIN OPERATED DRY CLEAN MACHINE Laundromat G.S.105-85.....	\$50.00
Or engaging in the business of supplying or renting clean linen/towels/wearing apparel If business solicits outside the county where it is located Out of state soliciting - exempt	\$100.00
COLLECTING AGENCY G.S. 105-45	\$50.00
COMPUTER SOFTWARE SALES Over \$10K use Merchant Retail.....	\$39.75
CONCRETE PLANT & DISTRIBUTING Over \$150K use Merchant Retail.....	\$162.00
CONTRACTOR - CONSTRUCTION, GRADING OR BUILDING G.S. 105-54	\$10.00
CONTRACTOR - ELECTRICAL, PLUMBING, HEATING&AIR CONDITIONING G.S. 105-91	\$50.00
DANCE - HALL OR STUDIO	\$124.75
DANCES G.S. 105-37.1 Giving or managing any dance, entertainment, or athletic contest of any kind that charges an admission fee in excess of fifty cents per location.....	\$25.00
DAY CARE CENTERS G.S. 105-60 Fewer than 50.....	\$50.00
50- 99	\$100.00
100-149	\$200.00
150-199	\$300.00
More than 200	\$400.00
DELIVERY TRUCK (Courier, Catering, Manufacturing).....	\$39.75
DRY CLEANERS G.S. 105-74 (a) With no soliciting outside county where located	\$50.00
Each location if it solicits business outside the county where it is located	\$100.00
ELECTRONIC VIDEO GAMES G.S. 105-66.1Per machine	\$5.00
ELEVATORS & AUTOMATIC SPRINKLER SYSTEMS G.S. 105-55 Selling or installing if business maintains a principal /branch office in City.....	\$100.00
EMPLOYMENT AGENCY G.S. 105-90	\$100.00
EXPRESS COMPANIES G.S. 105-118	\$75.00
FEED and/or FLOUR MILL Over \$30K use Merchant Retail.....	\$85.50
FIREARM Dealers G.S. 105-80.....	\$50.00
FLEA MARKET G.S. 105-53.....	\$200.00
FLORIST / Live Plant Sales On all items except live flower sales use Merchant Retail.....	\$39.75
FORTUNE TELLERS, PALMISTS G.S. 105-58 No limit on tax levy	\$726.25
FURNITURE DEALER New or used Over \$10K use Merchant Retail	\$39.75
GASOLINE & OIL DISTRIBUTOR G.S. 105-72 Every person, firm, or corporation.....	\$50.00

K = THOUSANDS

GENERAL BROKER	\$52.75
GOING OUT OF BUSINESS SALE G.S. 66-77	
File inventory with City Clerk	
\$500 CASHIERS BOND MAY BE APPLICABLE	
30 day renew - 3 times only.....	\$50.00
GOLF - Mini or driving range.....	\$39.75
GUNSMITH, LOCKSMITH, KEY MAKER	
Over \$10K use Merchant Retail.....	\$39.75
HANDBILLS, Distributing	
Per day.....	\$9.50
Per year.....	\$39.75
HEALTH CLUB, MASSAGE PARLOR, TANNING SALON	\$79.25
HOTELS, MOTELS G.S. 105-61	
\$25.00 MINIMUM.....	Per room.....\$1.00
HOUSE MOVERS	
Over \$10K use Merchant Retail.....	\$39.75
ICE - Retail per location.....	\$9.50
ICE MAKING PLANT	
Over \$30K use Merchant Retail.....	\$85.50
ICE CREAM - Retailer/Counter Freezer	
"Ice cream" includes frozen custards, sherbets, water ices, yogurt & similar products	
G.S. 105-102.5(b)(10).....	\$2.50
ICE CREAM MFG & WHOLESALE PER FREEZER	
G.S. 105-97.....	Minimum.....\$12.50
Continuous freezer \$ 37 per gallon capacity based on rated capacity in gals per hr.	
Non continuous freezer \$1.25 per gallon capacity for the freezer. Equipment used is not a	
standard freezer with manufacturer's capacity rating.....	\$50.00
INTERIOR DECORATING/Wallpaper	
Over \$10K use Merchant Retail.....	\$39.75
ITINERANT MERCHANT G.S. 105-53 (b).....	\$100.00
ITINERANT PHOTOGRAPHER	\$122.25
JANITORIAL SERVICE	
Over \$10K use Merchant Retail.....	\$39.75
JEWELRY REPAIR	
Over \$10K use Merchant Retail.....	\$39.75
JUNK DEALERS G.S. 105-12	
Over \$30K use Merchant Retail.....	\$85.50
LANDSCAPE CONTRACTOR	
Over \$10K use Merchant Retail.....	\$39.75
LAUNDRY, LINEN, UNIFORM RENTAL	
G.S. 105-85 (a).....	\$50.00
Each location if it solicits business outside the county where it is located.....	\$100.00
LEASING EQUIPMENT	
Over \$10K use Merchant Retail.....	\$39.75
LEASING - Over \$150K use Merchant Retail.....	\$162.00
LIFT TRUCKS	
Sales & Service over \$20K use Merchant Retail.....	\$85.50
LIVE MODELING AGENCY	
Over \$20K use Merchant Retail.....	\$85.50
LOAN AGENCIES G.S. 105-88	
Exempt: banks, industrial banks, credit unions, trust companies, savings & loans,	
real estate exempt by G.S.105-41 professional.....	\$100.00
LUMBER YARD	
Over \$10K use Merchant Retail.....	\$39.75
MACHINE SHOP Over \$10K use Merchant Retail.....	\$39.75
MAGAZINES	\$24.75
MANICURISTS	Each operator.....\$2.50
MANUFACTURERS	
Over \$30K use Merchant Retail.....	\$85.50
MANUFACTURERS/MAINTAINING AGENTS	
Or offices in the City or making retail deliveries	
in the City.....	\$39.75
MARBLE YARDS/MONUMENTS	
Over \$10K use Merchant Retail.....	\$100.25
MASSAGISTS / MASSEUSE G.S. 105-41	
MERCHANDISING MACHINES and weighing	
G.S. 105-65.1 Distributors or operators of FIVE or more are EXEMPT	
Gross receipts use Merchant Retail.....	\$ -
Less than 5 machines - SEE SUNDRIES (Food items)	
G.S. 105-102.5.....	\$ -
MISCELLANEOUS, Not Otherwise Taxed	
Over \$10K use Merchant Retail.....	\$39.75
MOTOR VEHICLE DEALERS G.S. 105-89 (c)	
Auto new or used.....	\$25.00
MOTOR VEHICLE DEALERS	
Auto-seasonal / itinerant.....	\$300.00
MOTOR VEHICLE FOR HIRE	\$24.75
MOTOR CYCLE DEALERS G.S. 105-89.1	
Accessories beyond motorcycle parts use Merchant Retail.....	\$12.50
MULTIGRAPHING OR PRINT COPYING	
Over \$10K use Merchant Retail.....	\$39.75
MUSIC MACHINES/JUKE BOX	
G.S. 105-65 Operate, maintain or place on location any machine that produces music.....	\$5.00
NEWS DEALER, or STAND	\$24.75
NEWSPAPER Daily Editions / Sales.....	\$85.50
NEWSPAPER	
Advertisement sales use Merchant retail (GS105-102.6).....	\$ -
OUTDOOR ADVERTISING G.S. 105-86.....	\$35.00

PACKING HOUSES / MEAT (State fee G.S. 105-70)	
No limit on tax levy.....	\$103.50
PAINTING	\$24.75
If employing over two or more including owner	
Over \$10K use Merchant Retail.....	\$39.75
PAWNBROKERS G.S. 105-50.....	\$275.00
PEANUT & POPCORN ROASTERS & STANDS	\$24.75
PEDDLERS, G.S. 105-53, On foot	\$10.00
With cart/vehicle.....	\$25.00
Of fruits & vegetables, exempt if grown or made by peddler.....	\$25.00
PIANOS, ORGANS, SALES & REPAIRS G.S. 105-102.5(b) (9)	
Record players, television, radios, car radios,	
accessories & repair parts.....	\$5.00
PICTURE & PICTURE FRAMES	
Over \$10K Merchant Retail.....	\$39.75
PICTURES/ MINI-SHOWS	Per machine.....\$25.00
PINBALL MACHINES and/or other amusement games & devices.	
Each location G.S. 105-102.5 (b) (8).....	\$25.00
PRECIOUS METAL DEALERS / POLICE DEPT APPROVED	\$419.25
PRINTING ESTABLISHMENTS	
Over \$10K Merchant Retail.....	\$39.75
PUBLIC STENOGRAPHER	\$24.75
RADIO REPAIR/SALES G.S. 105-102.5 (b) (9).....	\$5.00
READY-MIXED CONCRETE PLANT DISTRIBUTING. Over \$150K use MR.....	\$162.00
REPAIR SHOPS	
Electrical over \$10K use Merchant Retail.....	\$24.75
REPAIR SHOPS, General	
Over \$10K use Merchant Retail.....	\$39.75
RESTAURANTS/CAFETERIAS G.S. 105-62.	
Seating for 1-4.....	\$25.00
RESTAURANTS / CAFETERIAS G.S. 105-62	
Seating for 5 or more.....	\$42.50
SANDWICH OR FOOD PREPARATION	
Over \$10K use Merchant Retail.....	\$39.75
SCRAP PROCESSOR	\$85.50
SEAMSTRESS/TAILOR	
Over \$10K use Merchant Retail.....	\$24.75
SECOND HAND DEALERS	
Over \$10K use Merchant Retail.....	\$39.75
SECURITY DEALERS Buying, selling, or brokering stocks or bonds	
for a commission; maintaining a stock or bond house.....	\$50.00
SECURITY GUARD, PATROL	\$85.50
SERVICE COMPANY/CONSULTANT	
Over \$10K use Merchant Retail.....	\$39.75
SEXUALLY ORIENTED BUSINESS	
Application Approval Required by Council.....	\$1,578.50
SHEET METAL - Only 1 employee - Over \$10K use Merchant Retail.....	\$39.75
SHEET METAL/ROOFING - Over \$10K use Merchant Retail.....	\$85.50
SHOOTING GALLERY or device for sports play.	
G.S. 105-102.5 (b) (5).....	\$25.00
SIGN HANGER OR ERECTOR	
G.S. 105-86.....	\$35.00
SNOWBALL TRUCKS OR CARTS	
Over \$10K use Merchant Retail.....	\$39.75
SOLICITORS / NOTIFY POLICE DEPT	\$ -
SPECIALTY MARKET OPERATOR	
Trade shows, rental - Itinerant Merchant.....	\$200.00
SPRINKLER SYSTEMS-AUTOMATIC	
G.S. 105-55..... Selling or installing.....	\$100.00
STOCK YARDS & PENS	\$85.50
SUNDRIES G.S. 105-102.5	
Sale of sandwiches, soft drinks, tobacco, in owned dispensers.	
Retail and placing fewer than 5 dispensers or machines.....	\$4.00
TANNING SALON	\$79.25
TELEGRAPH COMPANIES G.S. 105-119.....	\$50.00
TELEVISION REPAIR & SALES	
G.S.105-102.5- (b) (9).....	\$5.00
THEATERS (MOVIE) G.S. 105-37	
Per screening room.....	\$200.00
THEATERS (MOVIE) Operating 3 days or less each week - Per screening room.....	\$100.00
TOWELS, LINENS inside city limits G.S. 105-85.....	\$50.00
TRANSFER FEE	\$5.25
TRAVEL AGENT OR AGENCY Over \$10K use Merchant Retail.....	\$39.75
UNDERTAKER/RETAIL SALE OF COFFINS	
G.S. 105-46.....	\$50.00
UPHOLSTERERS - One person - Over \$10K use Merchant Retail.....	\$24.75
Two or more persons including owner - Over \$10K use Merchant Retail.....	\$39.75
VIDEO GAMES G.S. 105-66.1	
Coin or token operated.....	Per machine.....\$5.00
VIDEOS/MOVIES Selling, leasing, furnishing, and/or distributing movies,	
including video movies for use in places where no admission fee is charged	
Use Merchant Retail for sales.....	\$25.00
WAREHOUSES First 10,000 square feet.....	\$39.75
PLUS \$1.00 FOR EACH ADDITIONAL 1,000 SQUARE FEET	
WEAPONS, G. S. 105-80 Bowie knives, dirk, daggers, leaded canes,	
iron or metallic knuckles, etc.....	\$200.00
WELDER SHOP - One employee - Over \$10K use Merchant Retail.....	\$24.75
Two persons or more - Over \$10K use Merchant Retail.....	\$39.75
WOOD DEALERS, Wood cut from own land - Exempt.....	\$39.75
WRECKER SERVICE	\$24.75
WRECKER SERVICE WITH SERVICE STATION	\$9.50
WRESTLING/BOXING G.S. 105-37.1.....	\$25.00

K = THOUSANDS



**CITY OF HICKORY
PRIVILEGE LICENSE APPLICATION
JULY 1, 2010 – JUNE 30, 2011
PO BOX 398
HICKORY NC 28603
(828) 323-7424**

FOR OFFICE USE ONLY	
NEW: OL	_____
RENEW: OR	_____

AN APPLICATION MUST BE FULLY COMPLETED AND SIGNED BEFORE LICENSE WILL BE ISSUED

- A** 1) BUSINESS NAME: _____
- 2) LOCATION ADDRESS: _____
- 3) MAILING ADDRESS: _____
- 4) FEDERAL TAX ID: _____ PHONE NUMBER: _____

- B** 1) OWNERS NAME: _____
- 2) HOME ADDRESS: _____
- 3) HOME PHONE #: _____ DRIVER'S LICENSE #: _____
- 4) MANAGER'S NAME: _____
- 5) MANAGER'S PHONE #: _____ DRIVER'S LICENSE #: _____
- 6) BUSINESS START DATE: _____ # OF EMPLOYEES AT THIS LOCATION: _____

CHECK OR FILL IN BLANKS THAT APPLY IN ACCORDANCE WITH INSTRUCTIONS & FEE SCHEDULE

- C** 1) **Merchant Retail / Gross Receipts:** Fees Based on Gross Receipts: \$ _____ \$ _____
 Up to \$10,000 — \$35.00
 Up to \$20,000 — \$65.00
 For each full \$1,000 in excess of \$20,000 — \$.60 per thousand
- 2) **Merchant Wholesale:** Fees Based on Gross Receipts \$ _____ \$ _____
 Up to \$50,000 — \$55.00
 \$51,000 - \$450,000 — \$.40 per thousand
 Each \$1,000 in excess of \$450,000 — \$.20 per thousand (Max \$2,000)
- 3) **Type of Business** _____ \$ _____
 _____ \$ _____
 _____ \$ _____
- 4) **Chain Store** \$ _____
- 5) **Sundries** \$ _____
- 6) **Other – See Fee Schedule for other applicable fees** _____ \$ _____

PENALTY, IF APPLICABLE (MIN \$5.00 / MAX 25%) \$ _____

TOTAL (ADD ALL FEE AMOUNTS) \$ _____

I CERTIFY THAT I HAVE THE APPROPRIATE AUTHORITY TO ACT ON BEHALF OF THE BUSINESS AND THAT ALL REPRESENTATIONS MADE IN THIS APPLICATION ARE TRUE AND CORRECT. IF APPLICABLE, I FURTHER CERTIFY THAT I AM FAMILIAR WITH THE FINANCIAL RECORDS OF THE BUSINESS AND THAT THE GROSS RECEIPTS AS SHOWN IN THIS APPLICATION ARE CONSISTENT WITH THE GROSS RECEIPTS OF EITHER (CHECK ONE):

- The gross receipts as reported on the income tax return for the business
- As reported to the NC Department of Revenue Sales & Use Tax Division for the previous 12 months
- Estimate of gross receipts (An estimate will only be accepted if business has been open less than 1 year)

The City of Hickory Privilege License Tax does not authorize a business to operate without proper permits and inspections. A business must apply for all required permits and inspections prior to obtaining a City of Hickory Privilege License. Once the application and payment are received by the Collections Division, no refunds will be issued for any reason.

SIGNATURE: _____
 (ALL APPLICATIONS MUST BE SIGNED)

DATE: _____

PRINTED NAME: _____