

**ARTICLE I. IN GENERAL**

**Secs. 102-1–102-25. Reserved.**

**ARTICLE II. OCCUPATION TAXES\***

**Sec. 102-26. Licenses required; fee charged.**

Except as specifically provided otherwise, it shall be unlawful for any person to engage in, follow or conduct any of the businesses, trades, occupations, vocations or professions listed in this article within the city without having first paid the license fee and obtained a license from the city clerk-treasurer in accordance with the occupation tax rate schedule set forth in section 102-34. (Code 1962, § 14-1)

**Sec. 102-27. Exemptions.**

No license or fee under this article shall be required to be paid by any organization which is principally composed of local citizens and is organized and operated exclusively for charitable, educational, religious, civic or other eleemosynary purposes, in connection with the conduct of any trade or business for which a license would otherwise be required if such trade or business is not carried on regularly from day to day, but is casual or occasional only. (Code 1962, § 14-2)

**Sec. 102-28. Multiple business.**

If two or more businesses, trades, occupations, vocations or professions are being conducted from one premise, whether or not operated under the same name, if the ownership or operation thereof is by the same or substantially the same persons, the license tax shall be paid according to the highest applicable rate on only one such business, trade, occupation, vocation or profession. (Code 1962, § 14-3)

\*Cross references—Businesses, ch. 22; annual taxicab licenses, § 114-29.

State law reference—Municipal Occupational Taxes and Licenses, A.C.A. § 26-77-101 et seq.

**Sec. 102-29. Due date; penalty, suit for non-payment.**

(a) All taxes due under this article shall be paid on or before January 31 each year, or within 30 days after commencing operation. Any tax not so paid shall be considered delinquent, and a ten-percent penalty shall promptly attach and, in addition, the person responsible therefor shall be liable for all costs incurred in any proceeding for collection, including a reasonable attorney's fee.

(b) Suit shall be instituted by the city attorney on behalf of the city for collection in any court of proper venue having jurisdiction of the amount of delinquent tax and penalty and in addition an injunction may be sought to enjoin the continued operation of such business until the delinquent tax, penalty, costs and attorney's fee shall be fully paid.

(Code 1962, § 14-4)

**Sec. 102-30. Proration of tax.**

Any business or occupation not in operation on the first day of the calendar year shall pay its tax prorated by quarters, according to the number of full calendar quarters remaining in the calendar year during which the business is commenced.

(Code 1962, § 14-5)

**Sec. 102-31. Business taxed on square footage basis.**

Each business whose tax is based upon a square foot charge shall permit the city clerk-treasurer, or his representative, free access to the premises at any time for the purpose of determining the area used by each such business. In computing square foot tax rates, all areas normally used by such business, including all storage and display areas which are enclosed and under roof, shall be included.

(Code 1962, § 14-6)

**Sec. 102-32. Business taxed on average number of employees.**

Each business whose tax is based upon the average number of its employees, shall, during the month of January each year, certify to the city

clerk-treasurer the average number of employees on its payroll for the preceding 12-month period. (Code 1962, § 14-7)

**Sec. 102-33. Businesses not taxed in license tax schedule.**

Any person desiring to engage in any business occupation, trade or profession within the city and for which business, trade, occupation or profession no tax rate has been provided by this article shall prior to engaging therein pay an occupation tax at the rate of \$50.00 per annum until such time as some other rate thereon shall be established. (Code 1962, § 14-8)

**Sec. 102-34. Occupation tax rate schedule.**

Effective January 1, 1994, and thereafter until otherwise amended, there is hereby levied upon the conduct in the city of the businesses, trades, occupations, vocations and professions listed below an occupation license fee tax in accordance with the following occupation tax rate schedule:

<i>Type of business</i>	<i>Rate</i>
<b>A</b>	
<i>Abstractors</i> .....	\$ 75.00
<i>Accountant, each person</i> .....	75.00
<i>Adding machine</i> (business machines), each agent or dealer with repair shop .....	75.00
<i>Adjusters, insurance, claims, losses</i>	75.00
<i>Advertising:</i>	
a. By vehicle .....	37.50
b. By billboard or outdoor ..	150.00
c. Handbills, circulars:	
1. Per year .....	75.00
2. Per month .....	37.50
3. Per week .....	15.00
d. Public address or loud-speaker system: same as handbills	

*Agencies* (see also brokers and insurance):

a. Collecting (each addition)	75.00
b. Commercial .....	75.00
c. Labor employment .....	75.00
d. Credit reporting .....	75.00

*Air conditioning and heating units* (see *Retail establishments*)

*Amusements* (see *Exhibitions*)

*Animal show* (see *Exhibitions*)

*Antiques* (see *Retail establishments*)

*Apiaries* .....

45.00

*Architects, each person* .....

75.00

*Art glass, each dealer or agent* ...

45.00

*Artificial limbs, each person or firm selling, fitting, manufacturing or repairing* .....

75.00

*Asphalt manufacturing plant, not more than 1,000 bbls. per 24 hrs.* .....

225.00

*Asphalt mixing plant* .....

225.00

*Attorney, each person* .....

75.00

*Auction sale, each, per day* .....

22.50

*Auctioneer, local, per year* .....

75.00

    a. Each person, per month .

30.00

    b. Each person, per week ..

15.00

*Audit companies, each person* ....

75.00

*Automobile accessories and parts* (see *Retail establishments*)

*Automobile dealers* (see *Retail establishments*)

*Automobile repair shop:*

    a. 1-3 mechanics .....

75.00

    b. 3-6 mechanics .....

112.50

    c. More than 6 .....

150.00

    d. Garage, storage only ....

75.00

    e. Paint and body shop ....

90.00

<i>Automobile tires (see Retail establishments), retreading, recapping</i> .....	75.00	<i>Boardinghouse, 6 or more persons exclusive of the operator and his family</i> .....	37.50
<i>Awning and tent manufacturers, per year</i> .....	112.50	<i>Boats and motors, fishing supplies (see Retail establishments)</i>	
<b>B</b>		<i>Bondsmen, persons, firms, corporations or individuals who become surety, or judicial appeal or appearance bonds in civil matters or in criminal cases in federal or other courts and who charge compensation...</i>	225.00
<i>Bakeries, pie shops and/or doughnut shop:</i>		<i>Book agents, each person not included in interstate commerce, taking orders for books, papers, periodicals, to be delivered in the future</i> .....	45.00
a. Wholesale .....	150.00	<i>Bootblacks, whether or not in barbershop, one chair</i> .....	3.75
b. Retail, no truck route (see <i>Retail establishments</i> )		<i>Bottlers, minimum</i> .....	150.00
<i>Bank and trust companies:</i>		a. Capacity over 500 to 1,000 cases per day .....	225.00
a. 1—20 employees .....	450.00	b. Capacity 1,000 to 10,000 cases per day .....	300.00
b. 21 or more employees ...	750.00	c. Capacity 10,000 to 50,000 cases per day .....	375.00
<i>Barber schools</i> .....	112.50	d. Capacity 50,000 cases and over per day .....	525.00
<i>Barbershops, each chair, used or not</i> .....	18.75	e. Agents for any firm outside city with warehouse in city .....	75.00
<i>Basket manufacturers, each person, firm or place</i> .....	75.00	<i>Bowling alley or box ball, per lane</i>	22.50
<i>Battery service:</i>		<i>Brick yard or dealers in bricks, exclusively, each person, firm or corporation</i> .....	112.50
a. Station and sales .....	75.00	<i>Brokers:</i>	
b. Manufacturing .....	150.00	a. Grain .....	75.00
<i>Beauty parlor, per operator</i> .....	18.75	b. Cotton seed .....	75.00
<i>Beauty schools</i> .....	112.50	c. Merchandise .....	75.00
<i>Bicycle dealers, when no other items are sold, with repair service</i> .	90.00	d. Lumber .....	75.00
<i>Bicycle repairs, only</i> .....	67.50	e. Stocks and bonds .....	75.00
<i>Billiards, pool:</i>		f. Lease and royalty .....	75.00
a. First table .....	45.00	g. Real estate and/or rental	
b. Each additional table ...	22.50		
c. Other game tables, each .	7.50		
<i>Birds and pets, each dealer who deals in or sells birds or other pets</i> .....	75.00		
<i>Biscuits, crackers, cookies and cakes (see Bakeries)</i>			
<i>Blacksmith shop, per year</i> .....	52.50		
<i>Blind and shade manufacturer</i> ...	75.00		
<i>Blueprints or map makers</i> .....	75.00		

agent .....	75.00	<i>Carpet, rug cleaning, exclusively .</i>	60.00
h. All others engaged in brokerage business not otherwise provided for.....	75.00	<i>Catalog houses (see Retail establishments)</i>	
<i>Brokers, pawn .....</i>	300.00	<i>Caterers, professional .....</i>	60.00
<i>Brooms (see Manufacturing)</i>		<i>Cement, ready-mix, sewer pipe, lime, chert, crushed rock, concrete blocks, asphalt delivered to job.....</i>	262.50
<i>Building materials (see Retail establishments), wholesale only</i>	300.00	<i>Cement blocks, or ornament, agent or dealers, each .....</i>	75.00
<i>Building, saving and loan association, each firm.....</i>	225.00	<i>Check protectors, agent or dealer .</i>	52.50
<i>Bus, where depots maintained in city .....</i>	150.00	<i>Chert, rock, sand or gravel, exclusively .....</i>	225.00
<i>Business school, private .....</i>	75.00	<i>Chiropodist, each .....</i>	75.00
		<i>Chiropractor, each person.....</i>	75.00
		<i>Cigars (see Retail establishments)</i>	
		<i>Circus (see Exhibitions)</i>	
		<i>Claim agent (see Adjusters)</i>	
		<i>Cleaners and pressers, with office in city, per annum .....</i>	150.00
		<i>Cobblers (see Shoe repair)</i>	
		<i>Coffee and tea (see Retail establishments), sold from trucks with or without premiums.....</i>	37.50
		<i>Coffins (see Manufacturing)</i>	
		<i>Cold storage warehouse.....</i>	150.00
		<i>Commission merchants (see Brokers)</i>	
		<i>Concerts (see Exhibitions)</i>	
		<i>Concrete products (see Cement)</i>	
		<i>Cone, ice cream manufacturers (see Manufacturing)</i>	
		<i>Confectionery distributors, wholesale: each manufacturer or agent maintaining a distributing depot, warehouse or place of business, selling to merchants from stock and making deliveries in the city .....</i>	75.00
		<i>Contractors (A contractor under the provisions of this article</i>	
agent .....	75.00		
h. All others engaged in brokerage business not otherwise provided for.....	75.00		
<i>Brokers, pawn .....</i>	300.00		
<i>Brooms (see Manufacturing)</i>			
<i>Building materials (see Retail establishments), wholesale only</i>	300.00		
<i>Building, saving and loan association, each firm.....</i>	225.00		
<i>Bus, where depots maintained in city .....</i>	150.00		
<i>Business school, private .....</i>	75.00		
<b>C</b>			
<i>Cafe, cafeteria, restaurant, lunch-room, drive-in (lunch stand, lunch counter or any place where food is prepared and served to public):</i>			
a. With not more than 10 seats.....	37.50		
b. Over 10 seats and less than 20 seats.....	75.00		
c. Over 20 seats and less than 30 seats.....	112.50		
d. Over 30 seats and less than 40 seats.....	150.00		
e. \$1.13 for each next 60 chairs and \$1.00 per chair thereafter			
f. If no seats provided, drive-in .....	75.00		
<i>Candy factory (see Manufacturing)</i>			
<i>Canning factory (see Manufacturing)</i>			
<i>Canvassers, books (see Book agents)</i>			
<i>Card writing, engraving, etc. ....</i>	37.50		
<i>Carnival companies (see Exhibitions)</i>			
<i>Carpenter shop .....</i>	60.00		

shall be termed any person, firm or corporation who shall contract or engage to perform any certain service or labor in the construction or building trades, except that any person who is engaged to perform work under terms that the person by whom he is so engaged shall be responsible for reporting the compensation so paid for F.I.C.A. purposes shall not be deemed a contractor hereunder):

- a. Excavators, street pavers or sewer builders ..... 75.00
- b. Furnace or steam heating, per year..... 60.00
- c. House building, each person, firm or corporation having office located in the city or contracting in city 112.50
- d. House wrecking and sales of secondhand building material exclusively..... 75.00
- e. Plasterers or latherers having offices located in the city or contracting jobs in the city ..... 60.00
- f. Painters, paper hangers or decorators having offices located in the city or contracting jobs in the city 60.00
- g. Stone or brick workers having offices located in the city or contracting jobs in the city ..... 60.00
- h. Plumbing contractors, steam or gas fitters, 1 to 3 mechanics ..... 75.00  
Over 3 mechanics ..... 112.50
- i. Sheet metal and tin work, exclusively ..... 60.00
- j. Contractors, general building..... 150.00
- k. Electrical contractors and subcontractors, exclusively 60.00

- 1. All other contractors not provided for in the above schedule..... 60.00

*Cracker factory (see Manufacturing)*

**D**

- Dairies or milk depots* ..... 15.00
- Dancing halls, public*..... 300.00
- Dancing school, home or studio* .. 52.50
- Dancing teacher, no studio* ..... 52.50
- Day care (see Nursery)*
- Debenture companies (see Brokers)*
- Dental laboratory, each person* ... 75.00
- Dental supplies (see Peddlers)*
- Dentist* ..... 75.00
- Designers:*
  - a. Dwelling houses ..... 75.00
  - b. Where carried on only as a home occupation ..... 52.50
- Detective agency, each person* .... 75.00
- Diaper service, exclusively* ..... 75.00
- Directories, each person making or selling where advertising is sold each firm* ..... 75.00
- Disinfectant (see Manufacturing)*
- Distributors (person, firm or corporation engaged in the business of taking orders for and delivering within the city merchandise of any description)* . 75.00
- Doctors, physicians, clinics, each person* ..... 75.00
- Domino or game tables, if not in billiard hall*..... 37.50
- Doughnut shop (see Bakeries)*
- Dressmaking shop, per annum* ... 52.50
- Drink stand (see Retail establishments)*

<i>Drive-in drink and ice cream (see Cafe)</i>	
<i>Drive-yourself system</i> .....	75.00
<i>Drugstores or apothecaries (see Retail establishments)</i>	
<i>Dry goods (see Retail establishments)</i>	
<i>Dynamo or armature winding, retail, other repair shops not otherwise provided</i> .....	112.50

**E**

<i>Electricians (see Contractors)</i>	
<i>Elevators, each person selling or installing or repairing same as principal or agent, when annual business is less than \$15,000.00</i> .....	112.50
<i>Employment bureau (see Agencies)</i>	
<i>Engineers, each person</i> .....	75.00
<i>Engravers, exclusively</i> .....	37.50
<i>Exhibitions. The following license shall be paid before any show or exhibition shall take place within the city:</i>	
a. <i>Museum or curiosity, exclusively:</i>	
1. Per day .....	7.50
2. Per week .....	15.00
3. Per month .....	75.00
b. <i>Rope-walking or balloon ascension, per attraction.</i>	15.00
c. <i>Throwing rings or balls, exclusively:</i>	
1. Per day .....	7.50
2. Per week .....	15.00
3. Per month .....	75.00
d. <i>Lung-testers, weight-pullers, shocking machines, exclusively:</i>	
1. Per week .....	15.00

2. Per month .....	75.00
e. <i>Shooting gallery, exclusively:</i>	
1. Per month .....	37.50
2. Per year .....	112.50
(Location to be selected by city council or chief of police and target rifles greater than .22 caliber prohibited)	
f. <i>Flying jenny and other riding devices, exclusively:</i>	
1. Per device, per week	15.00
2. Per device, per month	37.50
3. Per device, per 6 months .....	75.00
4. Per device, per year	112.50
g. <i>Boxing or wrestling:</i>	
1. Per day .....	37.50
2. Per month .....	75.00
3. Per 6 months .....	112.50
4. Per year .....	150.00
h. <i>Circus, carnival, tent shows, 25 percent gross receipts, minimum</i> .....	150.00
<i>Express companies, maintaining office in city</i> .....	75.00

**F**

<i>Feed mills (see Manufacturing)</i>	
<i>Filling stations, per pump or measuring device</i> .....	22.50
<i>Film exchange, each person, firm or corporation operating a film exchange or a film service station except where covered by other license</i> .....	37.50
<i>Fireworks sales:</i>	
a. Wholesale .....	750.00
b. Retailers not having regular place of business ...	75.00
<i>Fish and oysters (see Peddlers)</i>	

<i>Floor finishings, polishing, sanding, bleaching, sealing and refinishing (see Contractor)</i>	
<i>Florist (see Retail establishments)</i>	
<i>Flower sales on street, flowers, plants or trees, per day . . . . .</i>	7.50
<i>Foundry, machine shop, boiler works, pipe shop, radiator plant:</i>	
a. Employing less than 100 mechanics . . . . .	150.00
b. Employing more than 100	375.00
<i>Frozen food locker plant, per year</i>	75.00
<i>Fruit or vegetable brokers or dealers, each fruit and vegetable broker or dealer selling from cars on railroad tracks or from trucks, in addition to all other licenses . . . . .</i>	75.00
<i>Funeral directors and undertakers, each establishment . . . . .</i>	375.00
<i>Fur stores (see Retail establishments)</i>	
<i>Furniture store (see Retail establishments)</i>	

G

<i>Garage, engaged in the business of repairing automobiles, trucks or tractors (see Automobile repair)</i>	
<i>Gas:</i>	
a. Each dealer in or agent for liquid carbonic or carbide gas, all dealers for liquid or carbonic gas, oxygen, ammonia or other chemical gases . . . . .	75.00
b. Butane, wholesale or retail . . . . .	75.00
<i>Gasoline and oil, dealers and distributors, wholesale, with plant in city . . . . .</i>	225.00

<i>Gift enterprises (see Retail establishments)</i>	
<i>Glass dealers and installers (see Contractor)</i>	
<i>Golf driving range:</i>	
a. Golf courses, owner or operator . . . . .	75.00
b. Golf course, miniature . . . . .	52.50
<i>Grain elevators . . . . .</i>	187.50
<i>Green meats, wholesale only, each person, firm, corporation or agent who buys cattle, hogs or other animals on the hoof, prepares same for market and sells green meats therefrom in the city . . . . .</i>	52.50
<i>Grinders, knife and scissors, not having an established place of business:</i>	
a. Per month . . . . .	15.00
b. Per day . . . . .	7.50
<i>Grocery stores (see Retail establishments)</i>	
<i>Gun shop, locksmith or gun repair shop . . . . .</i>	60.00

H

<i>Handicraft, the manufacturing and sale of merchandise of any description made principally by hand on the premises and not specifically covered by any other classification under this schedule, and where there are no employees except members of the immediate family residing on the premises . . . . .</i>	30.00
<i>Hardware (see Retail establishments)</i>	
<i>Hat cleaning, exclusively . . . . .</i>	37.50
<i>Hawkers or peddlers (see Peddlers)</i>	
<i>Health salon . . . . .</i>	75.00

*Home and auto stores (see Retail establishments)*

*Horse and mule dealers or dealers in cattle or other livestock:*

- a. Each person conducting an established sales stable, per annum ..... 150.00
- b. When conducting auction of mules or horses or other livestock, in addition to the above..... 300.00

*Horse shoer (see Blacksmith)*

*Hot tamales, each cart or stand .. 7.50*

*Hotels and motels, commercial:*

- a. More than 150 rooms.... 525.00
- b. More than 50 rooms and less than 150 ..... 375.00
- c. More than 10 rooms and less than 50 ..... 300.00
- d. 10 rooms and less ..... 112.50

*House moving or building moving, exclusively ..... 75.00*

*Household supplies (see Peddlers)*

**I**

*Ice cream manufacturing (see Manufacturing)*

*Ice cream peddlers (see Peddlers)*

*Ice dealer, each truck operating from established place of business ..... 30.00*

*Ice plant, per year ..... 75.00*

*Infirmiry, sanitarium or hospital, per patient room:*

- a. Less than 40 rooms ..... 150.00
- b. 40 rooms or more ..... 225.00

*Insulating, weather stripping, waterproofing (see Contractor)*

*Insurance agent, each person .... 75.00*

*Interior decorator (see Contractor)*

*Investment companies or agencies 75.00*

**J**

*Jewelry and watch repairs, exclusively ..... 75.00*

*Jewelry dealers (see Retail establishments)*

*Job printing (see Printing)*

*Junk dealers, secondhand dealers in bottles, rags, paper and metal ..... 225.00*

**K**

*Kennels ..... 52.50*

*Kindergarten:*

- a. Up to 25 students ..... 60.00
- b. Over 25 students ..... 75.00

**L**

*Landscaping, landscape gardeners ..... 60.00*

*Launderettes, washaterias ..... 75.00*

*Laundries ..... 60.00*

*Linen supply company, no plant, each truck or operator making pickup or delivery ..... 52.50*

*Locksmith ..... 45.00*

*Lumber dealers (see Retail establishments)*

*Lunch wagons (see Cafe)*

**M**

*Machine shops (see Foundry)*

*Machinery dealer or commission agent..... 112.50*

*Manufacturing and processing establishments. Each person, firm, corporation or organization engaged in manufacturing or processing unless a specific tax on the particular manufacturing or processing business is otherwise herein provided shall pay a tax computed in accordance with the*



following schedule, and any tax so paid shall be deemed to cover all operations of such business:

Employees:

1 to 25 .....	300.00
25 to 50 .....	525.00
50 to 75 .....	675.00
75 to 100 .....	825.00
100 to 250 .....	1,050.00
250 to 500 .....	2,250.00
500 to 1,000 .....	4,500.00
1,000 to 1,500 .....	12,000.00
1,500 to 2,000 .....	22,500.00
2,000 and above .....	48,000.00

Marble or stone, each dealer ..... 75.00

Masseurs, each ..... 75.00

Mattress manufacturers (see Manufacturing)

Meats:

- a. Green meats (see Retail establishments; see also Green meats)
- b. Wholesale ..... 75.00

Medicines (see Peddlers)

Merchandising (see Retail establishments)

Merchant, tailor whose principal business is not in the city ... 52.50

Messenger service ..... 37.50

Metal, sheet metal and tin work (see Contractor)

Milk processing plant ..... 75.00

Milliner, exclusively ..... 52.50

Mineral water, from fixed station or delivery..... 75.00

Minnow vats, where any fish bait is sold..... 52.50

Minstrel shows (see Exhibitions)

Monument manufacturer (see Manufacturing)

Motels (see Hotels)

Motion picture theater, per year .. 150.00

Motorcycles, motorscooters:

- a. Agent, no stock carried, orders taken..... 22.50
- b. Repairing and renting... 97.50
- c. Dealer with repair shop . 97.50

Multigraph, mimeograph or imitation typewritten letters, each person, firm or corporation making same for others ..... 30.00

Music dealers (see Retail establishments)

Music studio, in addition to tax per teacher ..... 52.50

Music teacher..... 30.00

N

News dealer or distributor or newspaper ..... 30.00

Each stand, additional .. 30.00

Newspapers, published in city:

- a. Where circulation is less than 5,000..... 375.00
- b. Where circulation is more than 5,000..... 375.00

Nursery:

- a. For children ..... 52.50
- b. For plants ..... 67.50

O

Oculist ..... 75.00

Office equipment, sales and / or service:

- a. No local office ..... 112.50
- b. With local office..... 112.50

Office supplies, exclusively (see Retail establishments)

<i>Oil and gas pipe line company</i> maintaining offices in city ...	75.00
<i>Oil operators, owning production</i> and maintaining offices in city	75.00
<i>Optician or optometrist, each opti-</i> cian or optometrist dealer in spectacles or eye glasses, in- cluding grinding glasses or lenses .....	75.00

**P**

<i>Packinghouse companies, branches</i> or agents soliciting or selling meats, not including green meats .....	75.00
<i>Packinghouse products, including</i> meats but not licensed as pack- inghouse company .....	75.00
<i>Packinghouses, green, cured, salted</i> or smoked meats and byproducts, branch houses, per year .....	150.00
Agents soliciting orders for packinghouse products at wholesale .....	112.50

*Paints (see Manufacturing)* .....

<i>Parking lots and trailer parks, each</i> car space .....	4.50
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*Pawnbrokers (see Brokers)*

*Peddlers and hawkers:*

- a. Class I. Any person, firm or corporation engaging in the business of selling products or manufacturing grown, produced or manufactured by him or it and going about the streets, or from house to house or place to place within the city, to sell such products or merchandise, unless taxing of such business shall be prohibited by state law, shall before

doing such business pay an occupation tax as follows:

1. Per year .....	37.50
2. Per 6 months .....	22.50
3. Per week .....	3.00

- b. Class II. Any person, firm or corporation engaging in the business of selling services, processing products or merchandise other than that which is directly grown, produced or manufactured by him or it, and going about the streets, or from house to house or place to place within the city, to sell such services, processing products or merchandise, and having no fixed permanent place of business within the city, unless specifically covered by other provisions of this schedule of occupation tax rates, before engaging in such business shall pay an occupation tax as follows:

1. For 6 months .....	150.00
2. For 1 year .....	225.00

- c. Class III. Any person, firm or corporation engaging in the business of selling services, products or merchandise within the city, not going about from place to place upon the streets, and not having a fixed permanent place of business within the city, unless specifically covered by other provisions of this schedule of occupation tax rates and unless taxing of such business shall be prohibited by state law, before engaging in such busi-

ness shall pay an occupation tax as follows:

1. Per day .....	15.00
2. Per week .....	37.50
3. Per 6 months .....	150.00
4. Per year .....	225.00
<i>Pest control</i> , whether or not maintaining an office in city, per year .....	52.50
<i>Photographer</i> .....	40.00
<i>Physician</i> (see <i>Doctors</i> )	
<i>Piano tuner</i> .....	30.00
<i>Plumbing shop or service</i> , stock tax	
To include occupation tax as plumbing contractor .....	75.00
<i>Poolrooms</i> (see <i>Billiards</i> )	
<i>Poultry or eggs</i> (see <i>Retail establishments</i> ; see also <i>Peddlers</i> )	
<i>Poultry processing plant</i> (see <i>Manufacturing</i> )	
<i>Printing agency</i> , each person, firm or corporation soliciting orders in the city for printing, lithographing, bookbinding or bookwork to be done outside the city .....	75.00
<i>Produce</i> (see <i>Peddlers</i> ; see also <i>Retail establishments</i> )	
<i>Public dray</i> , motor- or horse-drawn vehicle, per year .....	52.50
<i>Public stenographer</i> .....	37.50
<i>Public utilities</i> :	
a. Electric utilities (see section 54-26 et seq.)	
b. Natural gas utilities (see section 54-61 et seq.)	
c. Each person, firm or corporation operating an establishment for the sale and/or distribution of water through pipes or wa-	

ter mains to the public shall pay annually an occupation tax at the rate of \$1.50 per meter or other device used or installed for the purpose of determining the amount of water furnished to a consumer. For the purposes of this article no such device or measuring device installed in connection with a consumer situated entirely outside the corporate limits of the city shall be considered. The tax shall be due for the calendar year 1994 and subsequent years and shall be computed upon the average number of such meters in use during the preceding calendar year, and shall be due on or before March 1 of each year.

- d. Telephone utilities (see section 54-101 et seq.)
- e. Cablevision utilities (see section 54-131 et seq.)

**R**

*Racing*, midget auto, motorcycle or any other gasoline-propelled racing:

a. Per month or any fraction thereof .....	15.00
b. Per 6 months .....	75.00
c. Per 12 months .....	150.00
<i>Radio and/or TV repair</i> , shops, no stock for sale (if stock, see <i>Retail establishments</i> ) .....	60.00
<i>Radio stations</i> , standard or FM, soliciting advertising .....	225.00
<i>Railroad</i> , each railroad maintaining a general office in city, shall pay an annual fee .....	750.00

*Ready-mix concrete (see Cement)*

<i>Repair shops, not otherwise specifically covered</i> .....	60.00
3 workers or more .....	90.00

*Restaurants and cafes (see Cafe)*

*Retail establishments.* All business establishments where the primary business is sale of merchandise at retail shall be taxed in accordance with the following schedule of retail taxes unless there is otherwise provided in this chapter a specific tax upon the kind of business being so conducted. If two retail businesses are being conducted from one premise, whether or not operated under the same name, if the ownership or operation thereof is by the same or substantially the same person, firm or corporation, the tax shall be paid according to the highest applicable rate on only one such business. For purpose of determining whether the primary business is sale of merchandise at retail the annual gross receipts shall be used to make such determination:

a. Auto parts and home and auto supplies: Minimum .....	112.50
(\$ .05 per sq. ft.)	
b. Automobiles, farm equipment, construction equipment, sales: Minimum .....	112.50
(\$ .05 per sq. ft.)	
c. Building materials, any business holding for sale a general line of building or construction materials: Minimum .....	112.50

(\$ .05 per sq. ft.)

d. Catalog and/or stamp redemption: Minimum .....	112.50
(\$ .05 per sq. ft.)	
e. Children's wearing apparel, except sold in connection with ladies' or men's wearing apparel: Minimum .....	112.50
(\$ .05 per sq. ft.)	
f. Cosmetics, exclusively ...	112.50
(\$ .05 per sq. ft.)	
g. Department stores. A department store is any retail establishment at which are customarily sold three or more lines of merchandise which would subject such business to a separate tax under any other provision of this schedule of retail establishment rates if same were carried on as a separate business: Minimum .....	112.50
(\$ .05 per sq. ft.)	
h. Drugs, cosmetics: Minimum .....	112.50
(\$ .05 per sq. ft.)	
i. Dry goods, wearing apparel and related items: Minimum .....	112.50
(\$ .05 per sq. ft.)	
j. Electrical or gas appliances, radio, TV and similar items, when no other items are sold: Minimum .....	112.50
(\$ .05 per sq. ft.)	
k. Fabrics, threads, ribbons, tapes, sewing needles and pins, exclusively: Minimum .....	112.50

	(\$ .05 per sq. ft.)		(\$ .05 per sq. ft.)	
l.	Flowers:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
m.	Furniture and household appliances, hardware:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
n.	Gift merchandise, except when jewelry or watches are sold:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
o.	Grocery, meats, produce:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
p.	Jewelry, watches, silver, fine china and glassware:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
q.	Ladies' wearing apparel:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
r.	Men's wearing apparel:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
s.	Paint and painting sup- plies:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
t.	Shoes:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
u.	Sporting goods and equip- ment:			
	Minimum .....	112.50		
	(\$ .05 per sq. ft.)			
v.	Any other retail business not covered specifically by any other provisions of this article:			
	Minimum .....	112.50		
<b>S</b>				
			<i>Safety deposit vaults, boxes or safes for hire, each person or firm except in banks or trust com- panies.....</i>	7.50
			<i>Sandwich or hamburger stand (see Cafe)</i>	
			<i>Secondhand stores, buying or sell- ing secondhand clothing, shoes, furniture, hardware, lumber, etc. (see Retail establishments)</i>	
			<i>Seed, wholesale or retail (see Re- tail establishments)</i>	
			<i>Service and sales of air condition- ing, heating, electrical or me- chanical equipment, with no office in city and not specifi- cally covered by any other item of this schedule .....</i>	75.00
			<i>Service stations (see Filling sta- tion)</i>	
			<i>Sewing machine company:</i>	
			a. Where stock carried (see <i>Retail establishment</i> )	
			b. Agent taking orders and shipping direct.....	52.50
			<i>Shoe repair, no stock carried .....</i>	45.00
			<i>Shooting gallery (see Exhibitions)</i>	
			<i>Shows, circus, wild west, dog and pony, etc. (see Exhibitions)</i>	
			<i>Sign painters .....</i>	45.00
			Transient, per week.....	15.00
			<i>Skating rink:</i>	
			a. Per month.....	15.00
			b. Per 6 months .....	45.00
			c. Per year.....	75.00
			<i>Solicitor. Any person holding him- self out to take orders for mer- chandise or services and not paying a tax under any other provision of this article .....</i>	52.50

<i>Stables, riding</i> .....	37.50
<i>Steel, Prefabricating (see Manufacturing)</i>	
<i>Stone monuments, dealer, each location</i> .....	75.00

**T**

<i>Tailoring, with no stock</i> .....	52.50
<i>Tattooing, each person engaged:</i>	
a. Per day .....	7.50
b. Per week .....	30.00
<i>Taxi (see chapter 114)</i>	
<i>Taxidermist, per year</i> .....	60.00

<i>Telegraph companies. Each person, firm or corporation commercially engaged in business in this city in sending messages from the city to any part of the state or from any part of the state to the city</i> .....	60.00
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<i>Television station, soliciting advertising</i> .....	75.00
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<i>Tent and awning manufacturers (see Manufacturing)</i>	
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<i>Tin and sheet metal shop</i> .....	75.00
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<i>Toilet and towel supply, having fixed permanent place of business in the city</i> .....	60.00
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<i>Tourist courts (see Hotels)</i>	
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<i>Trading stamps (see Retail establishments)</i>	
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<i>Transfer storage business</i> .....	75.00
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<i>Transportation business</i> .....	150.00
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<i>Travel bureaus, per annum</i> .....	37.50
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<i>Tree trimmer or surgeon</i> .....	52.50
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a. Where chemicals used in such treatment .....	75.00
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b. Working more than 3 men	112.50
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<i>Truck lines, office in the city</i> .....	75.00
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<i>Trucks, for the purpose of hauling stone, gravel, dirt or lumber in addition to other license, per truck</i> .....	15.00
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**U**

<i>Undertakers (see Funeral directors)</i>	
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<i>Upholsterer (see Repair shops)</i>	
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**V**

<i>Vacuum cleaners dealer (see Retail establishments)</i>	
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<i>Variety stores (see Retail establishments)</i>	
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*Vending machines.* There shall be paid as an occupation tax to the city the same amount of tax as is now or may hereafter be provided for by state law on all such machines and for the purpose of this article any machine which provides merchandise, services or entertainment of any description in exchange for a coin deposited in the machine shall be deemed a vending machine; provided, however, that if a tax is paid by the person or firm owning such machine under other provisions of this article, then no additional tax shall be payable on account of such vending machine unless such owner is in the business of renting or leasing of vending machines, in which event the tax here levied shall be paid in addition to any other such tax.

<i>Veterinary surgeon, each person</i> ..	75.00
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**W**

<i>Warehouse, public, except cold storage</i> .....	75.00
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a. Bonded merchandise, storage only .....	112.50
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b. Storage and reshipping..	150.00
<i>Wastepaper.</i> The collecting and/or selling of wastepaper or card- board within the city.....	75.00
<i>Watchmaking and repairing, exclu- sively (see Jewelry repairs)</i>	
<i>Water (see Mineral water)</i>	
<i>Watermelons (see Peddlers)</i>	
<i>Welding company or shop.....</i>	75.00
<i>Woodyard, dealer in wood .....</i>	75.00
<i>Wrecker service only, per year ....</i>	75.00
<i>Wrestling (see Exhibitions)</i>	

## Y

*Yeast manufacturers (see Manufac-  
turing)*  
(Code 1962, § 14-9; Ord. No. A-551, § 1, 11-4-93;  
Ord. No. A-587, § 1, 11-6-95)